



Dave Yost • Auditor of State

MUSKINGUM COUNTY

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Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Muskingum County
401 Main Street
Zanesville, Ohio 43701

To the Board of County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Muskingum County, Ohio (the County), as of and for the year ended December 31, 2010, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 28, 2011. Our report refers to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of Muskingum Starlight Industries, Inc., in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards* and accordingly this report does not extend to that component unit.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of opining on the effectiveness of the County's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the County's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect 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 an opinion. The results of our tests disclosed an instance of noncompliance or other matters we must report under *Government Auditing Standards*, which is described in the accompanying Schedule of Findings as item 2010-01.

We also noted certain matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated August 18, 2011.

The County's response to the finding identified in our audit is described in the accompanying Schedule of Findings. We did not audit the County's response and, accordingly, we express no opinion on it.

We intend this report solely for the information and use of management, the audit committee, the Board of County Commissioners, federal awarding agencies and pass-through entities, and others within the County. We intend it for no one other than these specified parties.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive, flowing style.

Dave Yost
Auditor of State

July 28, 2011



Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

Muskingum County
401 Main Street
Zanesville, Ohio 43701

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 could directly and materially affect each of its major federal programs for the year ended December 31, 2010. The Summary of Auditor's Results section of the accompanying Schedule of Findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. 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 included in the Comptroller General of the United States' *Government Auditing Standards*; 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 reasonably assure whether noncompliance occurred with the compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing other procedures we considered necessary in the circumstances. We believe 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 could directly and materially affect each of its major federal programs for the year ended December 31, 2010.

Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the 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 directly and materially affect a major federal program, to determine our auditing procedures for the purpose of opining on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of opining on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

We noted a matter involving federal compliance or internal control over federal compliance not requiring inclusion in this report, that we reported to the County's management in a separate letter dated August 18, 2011.

Federal Awards Expenditures Schedule

We have also audited the financial statements of the governmental activities, the business-type activities, the discretely-presented component units, each major fund and the aggregate remaining fund information of Muskingum County, Ohio (the County), as of and for the year ended December 31, 2010, and have issued our report thereon dated July 28, 2011, except for our opinion on the Federal Awards Expenditures Schedule, for which the date is August 18, 2011. Muskingum Starlight Industries, Inc. was audited by other auditors. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements taken as a whole. The accompanying Federal Awards Expenditures Schedule provides additional information required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The Schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. This Schedule was subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

We intend this report solely for the information and use of the audit committee, management, Board of County Commissioners, others within the entity, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.



Dave Yost
Auditor of State

August 18, 2011

MUSKINGUM COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2010

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
U.S. DEPARTMENT OF AGRICULTURE			
<i>Passed through Ohio Department of Jobs and Family Services</i>			
Supplemental Nutrition Assistance Program Cluster:			
State Administrative Matching Grants	G-89-20-1120 / G-1011-11-5090	10.561	\$ 906,542
ARRA - State Administrative Matching Grants	G-89-20-1120 / G-1011-11-5090	10.561	37,821
Total Supplemental Nutrition Assistance Program Cluster			<u>944,363</u>
<i>Passed Through Ohio Department of Education</i>			
Child Nutrition Cluster:			
School Breakfast Program	N/A	10.553	29,290
National School Lunch Program			
Cash Assistance	N/A	10.555	47,693
Non-Cash Assistance (Food Distribution)			8,228
Total National School Lunch Program			<u>55,921</u>
Total Child Nutrition Cluster			<u>85,211</u>
Total U.S. Department of Agriculture			1,029,574
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Passed Through Ohio Department of Development</i>			
Community Development Block Grants-State's Program	B-F-08-055-1	14.228	21,059
	B-F-09-055-1		206,482
	B-F-10-055-1		645
	B-C-10-1CC-1		5,522
	B-W-08-055-1		401,054
	A-Z-08-204-1		171,690
Total Community Development Block Grant-State's Program			<u>806,452</u>
Total U.S. Department of Housing and Urban Development			806,452
U.S. DEPARTMENT OF JUSTICE			
<i>Direct Programs</i>			
Bulletproof Vest Partnership Program	2006-BUBX06134586	16.607	11,944
<i>Passed Through Ohio Department of Public Safety</i>			
ARRA - Violence Against Women Formula Grant	2009-AR-VA1-1267	16.588	14,532
Total U.S. Department of Justice			26,476
U.S. DEPARTMENT OF LABOR			
<i>Passed Through Workforce Investment Act Area 7</i>			
Workforce Investment Act (WIA) Cluster:			
WIA Adult Programs	N/A	17.258	382,548
WIA Adult Programs - Admin	N/A		3,605
ARRA - WIA Adult Programs	N/A		62,216
Total WIA Adult Programs			<u>448,369</u>
WIA Youth Activities	N/A	17.259	453,683
WIA Youth Activities - Admin	N/A		4,652
ARRA - WIA Youth Activities	N/A		157,092
Total WIA Youth Activities			<u>615,427</u>
WIA Dislocated Workers	N/A	17.260	333,697
WIA Dislocated Workers - Admin	N/A		7,999
ARRA - WIA Dislocated Workers	N/A		606,987
Total WIA Dislocated Workers			<u>948,683</u>
WIA Dislocated Worker Formula Grant	N/A	17.278	59
Total Workforce Investment Act Cluster			<u>2,012,538</u>
Total U.S. Department of Labor			2,012,538

MUSKINGUM COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2010
(Continued)

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
U.S. DEPARTMENT OF TRANSPORTATION			
<i>Passed Through Ohio Department of Transportation</i>			
Highway Planning and Construction	PID 80762	20.205	\$ 13,262
	PID 80764		978,481
	PID 87270		37,732
	PID 87491		24,000
	PID 87814		142,328
ARRA - Highway Planning and Construction	PID 86337	20.205	934,291
Total Highway Planning and Construction			<u>2,130,094</u>
State and Community Highway Safety	HVEO-2010-60-00-00-00304	20.600	11,771
Total State and Community Highway Safety			<u>11,771</u>
Total U.S. Department of Transportation			2,141,865
U.S. DEPARTMENT OF EDUCATION			
<i>Passed Through Ohio Department of Education</i>			
Special Education Cluster:			
Special Education-Grants to States	2010	84.027	3,555
	2011		36,373
ARRA - Special Education - Grants to States	2011	84.391	55,462
Total Special Education-Grants to States			<u>95,390</u>
Special Education-Preschool Grants	2011	84.173	15,233
ARRA - Special Education - Preschool Grants	2011	84.392	240
Total Special Education-Preschool Grants			<u>15,473</u>
Total Special Education Cluster			<u>110,863</u>
Total U.S. Department of Education			110,863
U.S. ELECTION ASSISTANCE COMMISSION			
<i>Passed Through Ohio Secretary of State</i>			
Help America Vote Act Requirements Payments	N/A	90.401	3,010
Total U.S. Election Assistance Commission			3,010
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed Through Ohio Department of Developmental Disabilities</i>			
Social Services Block Grant	2010	93.667	34,848
	2011		17,362
Total Social Services Block Grant			<u>52,210</u>
Medical Assistance Program	MAC	93.778	8,473
ARRA - Medical Assistance Program	EFMAP		99,143
Total Medical Assistance Program			<u>107,616</u>
<i>Passed through Ohio Department of Jobs and Family Services</i>			
TANF Cluster:			
Temporary Assistance for Needy Families	G-89-20-1120 / G-1011-11-5090	93.558	2,904,252
ARRA - Emergency Contingency Fund for Temporary Assistance for Needy Families	G-89-20-1120 / G-1011-11-5090	93.714	386,166
Total TANF Cluster			<u>3,290,418</u>
Child Support Enforcement	G-89-20-1120 / G-1011-11-5090	93.563	1,363,877
ARRA - Child Support Enforcement	G-89-20-1120 / G-1011-11-5090	93.563	647,490
Total Child Support Enforcement Grants			<u>2,011,367</u>
CCDF Cluster:			
Child Care and Development Block Grant	G-89-20-1120 / G-1011-11-5090	93.575	18,342
Child Care Mandatory and Matching Funds	G-89-20-1120 / G-1011-11-5090	93.596	294,568
Total CCDF Cluster			<u>312,910</u>
Child Welfare Services-State Grants	G-89-20-1122 / G-1011-11-5091	93.645	130,182
Foster Care - Title IV-E	G-89-20-1122 / G-1011-11-5091	93.658	810,406
ARRA - Foster Care - Title IV-E	G-89-20-1122 / G-1011-11-5091	93.658	157,396
Total Foster Care - Title IV-E			<u>967,802</u>

MUSKINGUM COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2010
(Continued)

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)			
<i>Passed through Ohio Department of Jobs and Family Services (Continued)</i>			
Promoting Safe and Stable Families	G-89-20-1122 / G-1011-11-5091	93.556	\$ 122,307
Adoption Assistance	G-89-20-1122 / G-1011-11-5091	93.659	612,019
Social Services Block Grant	G-89-20-1120 / G-1011-11-5090	93.667	162,509
Child Abuse and Neglect State Grants	G-89-20-1122 / G-1011-11-5091	93.669	17,001
Chafee Foster Care Independence Program	G-89-20-1122 / G-1011-11-5091	93.674	12,706
Medical Assistance Program	G-89-20-1120 / G-1011-11-5090	93.778	<u>922,432</u>
Total U.S. Department of Health and Human Services			8,721,479
U.S. DEPARTMENT OF ENERGY			
<i>Passed Through Ohio Department of Development</i>			
ARRA-Energy Efficiency and Conservation Block Grant Program	ARRA-EECBG-10-09	81.128	<u>24,249</u>
Total ARRA-Energy Efficiency and Conservation Block Grant Program			24,249
U.S. DEPARTMENT OF HOMELAND SECURITY			
<i>Passed Through Ohio Emergency Management Agency</i>			
Emergency Management Performance Grants	2009-EP-E9-0061	97.042	27,619
	2010-EP-00-0003		<u>19,827</u>
Total Emergency Management Performance Grants			47,446
Homeland Security Grant Program	2006-GL-T6-0051	97.067	107,297
	2007-GE-T7-0030		346,839
	2008-GE-T8-0025		358,672
	2009-SS-T9-0089		<u>81,764</u>
Total Homeland Security Grant Program			<u>894,572</u>
Total U.S. Department of Homeland Security			<u>942,018</u>
Total Federal Awards Expenditures			<u>\$ 15,818,524</u>

The Notes to the Federal Awards Expenditures Schedule are an integral part of the Schedule.

MUSKINGUM COUNTY

NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE FOR THE YEAR ENDED DECEMBER 31, 2010

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Federal Awards Expenditures Schedule (the Schedule) reports Muskingum County's (the County's) federal award programs' disbursements. The Schedule has been prepared on the cash basis of accounting.

NOTE B - SUBRECIPIENTS

The County passes certain federal awards received from the U.S. Department of Health and Human Services and U.S. Department of Transportation to other governments or not-for-profit agencies (subrecipients). As Note A describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

As a subrecipient, the County has certain compliance responsibilities, such as monitoring subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

NOTE C - CHILD NUTRITION CLUSTER

The County commingles cash receipts from the U.S. Department of Agriculture with similar State grants. When reporting expenditures on this Schedule, the County assumes it expends federal monies first.

NOTE D - FOOD DONATION PROGRAM

The County reports commodities consumed on the Schedule at the entitlement value. The County allocated donated food commodities to the respective program that benefitted from the use of those donated food commodities.

NOTE E - MATCHING REQUIREMENTS

Certain Federal programs require the County to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has met its matching requirements. The expenditure of non-Federal matching funds is not included on the Schedule.

NOTE F - NON-FEDERAL CASH RECEIPTS

The following programs received non-federal monies which were commingled with federal monies and included as federal disbursements when expended:

Federal Program	Pass-through Number or Grant Number	Amount
Community Development Block Grant Program	B-F-08-055-1	\$200
Community Development Block Grant Program	B-F-09-055-1	650
Community Development Block Grant Program	B-W-08-055-1	825

NOTE G – OHIO DEPARTMENT OF JOB AND FAMILY SERVICES ADJUSTMENTS

The Ohio Department of Job and Family Services (ODJFS) sub-awarded to Muskingum County, Federal funding from the U.S. Department of Health and Human Services. Although these programs were administered at the County level, in July 2010, ODJFS adjusted some of the County's child care expenditures to align them with available funding sources. ODJFS' adjustments were retroactive to the beginning of the grant period (October 1, 2009). Therefore, these July 2010 adjustments affect 2009 calendar-year program expenditures previously reported as follows:

MUSKINGUM COUNTY

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2010
(Continued)**

NOTE G – OHIO DEPARTMENT OF JOB AND FAMILY SERVICES ADJUSTMENTS (CONTINUED)

Child Care Cluster	CFDA #	Pass through #	2009 Federal Expenditures Reported	July 2010 Adjustment	Adjusted 2009 Federal Expenditures Reported
Child Care and Development Block Grant	93.575	G-89-20-1120/G-1011-11-5090	\$742,217		\$742,217
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	G-89-20-1120/G-1011-11-5090	\$1,170,996	(\$343,520)	\$827,476
ARRA – Child Care and Development Block Grant	93.713	G-89-20-1120/G-1011-11-5090	\$473,000		\$473,000
Total			\$2,386,213	(\$343,520)	\$2,042,693

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MUSKINGUM COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2010

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	Yes
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510(a)?	No
(d)(1)(vii)	Major Programs (list):	<p>Workforce Investment Act Cluster, CFDA Nos. 17.258, 17.259, 17.260, and 17.278</p> <p>TANF Cluster, CFDA Nos. 93.558 and 93.714</p> <p>Child Support Enforcement, CFDA No. 93.563</p> <p>Highway Planning & Construction, CFDA No. 20.205</p> <p>Community Development Block Grants – State's Program, CFDA No. 14.228</p> <p>Homeland Security Grant Program, CFDA No. 97.067</p> <p>Special Education Cluster, CFDA Nos. 84.027, 84.173, 84.391, and 84.392</p>

MUSKINGUM COUNTY

SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 § .505
DECEMBER 31, 2010
(Continued)

1. SUMMARY OF AUDITOR'S RESULTS (Continued)

(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$474,556 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

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

FINDING NUMBER 2010-01

Noncompliance Citation

Ohio Rev. Code Section 5705.42 provides that Federal and State grants or loans are "deemed appropriated for the purpose for which such bond was issued by the taxing authority" as provided by law and shall be recorded as such by the fiscal officer of the subdivision, and is deemed in process of collection. "Deemed an appropriation" under this section means the Federal or State government has already appropriated and established the purpose(s) for which a government can spend monies received from Federal or State grants and loans. The taxing authority cannot deviate from this purpose; the taxing authority can only resolve to spend the money for a purpose already prescribed in a contract, grant agreement, loan agreement, etc. Therefore, Federal and State grants and loans received under Ohio Rev. Code Section 5705.42 do not require formal appropriation by the legislative body. In other words, Ohio Rev. Code Section 5705.42 effectively eliminates an unnecessary appropriation action by the taxing authority. However, Ohio Rev. Code Section 5705.42 directs the fiscal officer to record the appropriation amount in the accounting system. The fiscal officer should also include the appropriated amounts on the (amended) certificate to properly monitor budget versus actual activity.

AOS Bulletin 2000-008 provides guidance for cash basis accounting for on-behalf funding. In short, the Bulletin indicates that when a local government enters into an on-behalf-of program agreement with another local government or the State (or the federal government, if applicable), whereby the local government or its residents are the beneficiaries under the agreement, the cash value benefit of the program received under the agreement should be recorded as memorandum receipts and disbursements in the year on-behalf-of disbursements are made. In addition, the applicable budgetary legal requirements should be followed for the program the same as if the moneys were received and expended by the local government. Ohio Rev. Code Section 5705.41(B) requires no subdivision or taxing authority to expend money unless it has been appropriated.

During 2010, grant proceeds in the amount of \$13,262 from the Ohio Department of Transportation (ODOT) for the Highway Planning and Construction grant were disbursed directly from ODOT to the applicable contractor; however, these receipts and corresponding payments were not recorded by the County. In addition, grant proceeds in the amount of \$3,453,378 for outstanding County Ohio Water Development Authority (OWDA) loans were received directly by OWDA on behalf of the County and posted to the County's outstanding OWDA loan accounts; however, the corresponding intergovernmental receipts and principal retirements were not recorded in the ledgers by the County. This resulted in cash receipts and disbursements being understated on the County's financial reports. Adjustments were posted to the financial statements during the compilation of the annual report in order to reflect this activity. In addition, the County did not amend its estimated receipts, nor did they record the additional appropriations for this activity in the accounting system as required. This resulted in expenditures in excess of appropriations being reflected for Principal Retirement on the County's financial statements in the Block Grants Fund and in the Sewer Debt Service Fund in the amounts of \$28,716 and \$3,424,662, respectively.

MUSKINGUM COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 § .505
DECEMBER 31, 2010
(Continued)

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

FINDING NUMBER 2010-01 (Continued)

Noncompliance Citation - Ohio Rev. Code Section 5705.42 (Continued)

We recommend the County record the cash value benefit of these types of programs as memorandum receipts and disbursements in the year "on-behalf-of" disbursements are made. In addition, when such grants are awarded, the County must amend budgeted receipts for all or part of the program based upon the date when cash disbursements are expected to be made on the County's behalf. Furthermore, once budgeted receipts have been amended, the County should record the appropriations accordingly in the accounting system.

Official's Response: The \$13,262 was just an oversight. ODOT made a disbursement for engineering costs for a bridge project scheduled for 2011. We were aware of the project approval but not that ODOT had opened the project prior to December 31, 2010. The other amounts are large and appear to represent a significant oversight in budgetary controls. We feel some added explanation will help explain the true significance of these listed violations. The activity is the ARRA grant portion of related projects received through OWDA. The activity was budgeted and recorded within the capital project funds related to each project. OWDA records ARRA grant activity as an increase to the loan and loan forgiveness in each project, normally on the same day. Our Consultant, the Local Government Services division of the Ohio State of Auditor's office took the position that the activity already recorded in the capital project funds should also be recorded as debt proceeds and payments in the debt service funds. The resulting adjustments to our reported activity are the cause of the listed budgetary violations.

3. FINDINGS FOR FEDERAL AWARDS

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

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MUSKINGUM COUNTY, OHIO



Comprehensive Annual Financial Report
For the Year Ended
December 31, 2010

Zanesville is the seat of Muskingum County. Zanesville served as the second capital of Ohio during 1810-1812. In 1809, Zanesville erected this building in anticipation of being selected as a permanent location for the state capital. The photograph on the front cover includes the wing additions added in 1830. In order to placate the interests of other communities seeking to have their community serve as the permanent capital, a commission was appointed to select a permanent site that was not further than 40 miles from the common center of the state. Given the geographic criteria imposed by the commission, Zanesville fell just outside of these parameters. Columbus was the city ultimately chosen as the capital of Ohio due to its central location. The building then became Muskingum County's courthouse. "Old 1809", as the building came to be called, served in the capacity until 1874. (Courtesy of Mose Mesre.)

Muskingum County, Ohio

**Comprehensive Annual
Financial Report**

For the Year Ended December 31, 2010

Debra J. Nye

Muskingum County Auditor

Prepared by the Muskingum County Auditor's Office



Debra J. Nye
Muskingum County Auditor
Office of the County Auditor

Real Property Division

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

Personal Property Division

Regina K. Price, Supervisor

Appraisal Division

Todd Hixson Steve Neilley
Brent Huffman

Mapping Division

Brett Stottsberry Andrew Roberts
Alan K. Reed

Fiscal Service Division

Michael P. Babcock, Chief Administrator
Jan E. Bates Jennifer Wilson
Sheila Mills Sharon Smart
Brenda Ellis Mollye A. Beale

Inspector of Weights and Measures

Don Lang

INTRODUCTORY SECTION

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Comprehensive Annual Financial Report
For the Year Ended December 31, 2010
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Muskingum County, Ohio
401 Main Street
Zanesville, OH 43701

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

July 28, 2011

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

We are pleased to issue the Comprehensive Annual Financial Report (CAFR) of Muskingum County, Ohio for the year ended December 31, 2010. This report is prepared in conformity with generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB).

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

Legal Requirements

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

Assumption of Responsibility

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

Internal Controls

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

Fund Accounting

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

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

Independent Audit

In compliance with State statute, the basic financial statements have been audited by the Ohio Auditor of State's Office. The independent auditor concluded that Muskingum County's financial statements for the year ended December 31, 2010 are fairly presented in conformity with generally accepted accounting principles. The independent accountants' report is presented as the first component of the financial section of this report. In addition, the County coordinates the requirement for the "Single Audit" of all its federal funds received in conjunction with the Auditor of State.

Management's Discussion and Analysis

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

PROFILE OF THE GOVERNMENT

Basic Information

Muskingum County was created by an act of the Ohio General Assembly on March 1, 1804. The name "Muskingum" is derived from the Delaware Indian language, meaning "Elk Eye River," which refers to the Muskingum River. Muskingum County encompasses twenty-five townships, ten villages, and the City of Zanesville which is the county seat. The County includes 653 square miles and has a population of 86,074 based on the 2010 Census. The population of the City of Zanesville is 25,487.

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

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

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

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

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

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

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

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

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

Muskingum County employed 971 people at the close of 2010, which provided its citizens with a wide range of services that include human and social services, health and community assistance related services, civil and criminal justice system services, road and bridge maintenance, water and sewer utility services, and other general and administrative support services.

Budgetary Controls

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

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

ASSESSING ECONOMIC CONDITION

Local Economy

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

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

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

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

Muskingum County, not exempt from the national trend, continued to see a decline in its economic condition during 2010. The County saw new business developments and expansions but these were offset by closings and layoffs. The County continues to utilize effective economic development strategies to attract new businesses. Just as importantly, the County's pro-business thinking has helped many local companies expand.

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

The Chamber of Commerce once again recognized area companies for their economic investments in Zanesville and Muskingum County with the "Awards for Community and Economic Success" (ACES). ACES were awarded to 33 local businesses in 2010 for facilities improvements and expansions, investments in equipment and machinery, and job creation and retention.

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

The community's newest development site is Eastpointe Business Park. Currently, the site is now roughly a 1,200-acre development area that can accommodate industrial and distribution projects that have large acreage requirements. In addition, Eastpointe has been named a "Job Ready Site" by the State of Ohio, which is a rare designation. The Park is home to Dollar General's distribution center, the New Bakery Company's manufacturing facility, The Bilco Company, a plastics blow molding facility, and the new Avon Products Distribution Center. Companies that choose Eastpointe have access to a new rail transfer facility served by Ohio Central Rail Transportation. Eastpointe offers companies flexible lot sizes and plenty of room to grow. Tax incentives through the Ohio Enterprise Zone Program are available for eligible projects.

The Airport Distribution Park offers unmatched access to ground and air transportation. The Park is located adjacent to Zanesville Municipal Airport. For ground transportation, the Park is located just one mile from Interstate 70 interchange with access provided by a state route. Manufacturing, assembly, and distribution companies have found the Airport Distribution Park ideal. Current Park tenants include 5B's, Atico-Internormen-Filter, New Bakery Company of Ohio, Plaskolite, Ritchey Produce Company, SEOIL USA, and White Castle Systems. Sites up to 28 acres are available for lease or purchase. Tax incentives are available for eligible projects through the Ohio Enterprise Zone Program.

Northpointe Industrial Park, a 390-acre mixed-use development, is located in the northern portion of Zanesville. It is zoned and perfectly suited for commercial, office, and industrial development. Further, the Park provides direct access to Northpointe Drive, a limited access highway linking Zanesville to Dresden near State Route 16. Companies and facilities of various types are situated within Northpointe. Current industrial park tenants include Anchor Glass Container – Zanesville Mould Division, Barnes Advertising, Carskadden Optical, Federal Express, J.W. Garage Door Company, K.E. Dittmar Company, Kellogg’s, Ohio Textile Service, and Tanco, Inc. Nearly 100 acres are still available for development with lot sizes ranging from 3 to 35 acres. Tax incentives are available within Northpointe through the Ohio Enterprise Zone Programs.

Muskingum County completed a major bridge project, just north of the Village of Dresden on North Dresden Road. The bridge replacement was funded with 80 percent federal highway planning and construction dollars and matched by the County with 20 percent local monies. At the conclusion of the project, the final cost totaled more than \$1.2 million dollars. A portion of the local share was provided by the Muskingum County Transportation Improvement District.

In addition to the major bridge project in northern Muskingum County, nearly 29 miles of County roads were resurfaced with asphalt concrete throughout the County. The roads included in the project were: Bellview Drive, Dresden Road, Lutz Lane, Millers Lane, Mt. Perry Road, North Dresden Road, North River Road West, Panther Drive, Richvale Road, Ridge Road, Shannon Road, Spry Road, and Zane Grey Road. The road resurfacing was funded through a grant provided by the Ohio Public Works Commission. Total cost for the resurfacing project was \$1.39 million dollars, while the County provided \$390,000 dollars in local monies for the required matching funds.

The Zanesville-Muskingum Port Authority spent nearly \$1 million of American Recovery and Reinvestment Act “stimulus” funds for the State Route 93 Turn Lane project, which created better access to the Eastpointe Business Park.

Mattingly Foods permanently laid off approximately 240 employees after losing two major contracts. However, as the year progressed, many good things did happen despite the still depressed economy. Site grading on the EastPointe Job Ready Site (JRS) was completed by late spring which was the final stage of Zanesville-Muskingum County Port Authority’s \$7 million plus project to create a 295 acre shovel ready site designed for a large industrial user. In addition, construction started on a \$6 million Muskingum Valley Health Center on Adair Avenue.

Glass manufacturer Owens-Illinois announced a \$9 million pilot project at its Zanesville plant that will create 16 new jobs. This project will create a laboratory and applied glass research facilities including rolling out and testing new manufacturing concepts at the Zanesville Owens-Brockway Glass Container plant.

The Muskingum County Opportunity Center, which is part of the Muskingum County Jobs and Family Services Department, received \$250,000 in Rapid Response American Recovery and Reinvestment Act stimulus funds and \$88,500 in One Stop Enhancement grant funds to offer more job training, classes and resources to disperse among the center’s three programs; youth, adult, and dislocated workers. The Opportunity Center also received approximately \$160,000 to assist local businesses with on-the-job-training program costs.

Avon Products, Inc. completed construction of their 590,000 square foot distribution center at the Eastpointe Industrial Park during 2009. They are now adding 387,000 square feet of improvements to their original building site, which includes two new truck bays and a shipping/receiving lounge for truck drivers. The company is transforming its employee lunchroom into a cafeteria setting to keep their approximately 500 employee work force happy on the job and make the distribution center more energy efficient. A much larger upgrade is planned for the heating, ventilation and cooling system at the distribution center, a \$5 million overhaul which includes relocating fire suppression lines, duct work and new air condition units on the outside of the facility.

Formerly called Schmack BioEnergy, Quasar Energy is a Cleveland-based waste-to-energy company with a state-of-the art laboratory and flagship system on The Ohio State University's OARDC campus. Quasar designs, builds, owns, and operates anaerobic digestion facilities using USA components to produce clean renewable energy.

The 825,000-gallon anaerobic digester being completed on the site of a former cement plant will be the fourth one built in Ohio by Quasar. The Zanesville project achieved significant recognition in 2008 when it was awarded the nation's largest grant and guaranteed loan by the United States Department of Agriculture - Renewable Energy for America Program. The anaerobic digestion process of creating energy is carbon neutral, and the waste fluid from the process is an organic fertilizer.

Quasar will take biosolids from municipal sewage treatment plants, industrial food waste and agricultural waste and use advanced anaerobic digestion technology to recycle energy from the organic waste. Anaerobic digestion is a natural process where microorganisms break down organic waste materials (biomass) in the absence of oxygen. Biogas (methane) is created through the process for conversion to energy. The technology has been commonly used on farms in Europe, with over 8,000 systems in operation today.

Population growth is a major indicator of economic activity. According to the latest census report, Muskingum County's population grew by 1.8 percent between 2000 and 2010. Although this is not a large increase, the population has remained steady over the past decade, which can be attributed to the County's retail and manufacturing growth.

The total labor force in Muskingum County averaged 33,273 during 2010, down 1,264 from the 2009 average. At 13.3 percent, the 2010 unemployment rate for the County was higher than the State of Ohio at 10.8 percent, and also higher than the national rate of 9.6 percent. The 2010 unemployment rate for the County increased .8 percent from 2009. Page S-49 in the Statistical Section of this report reflects the unemployment rates of Muskingum County over the past 10 years.

Long - Term Financial Planning and Financial Policies

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

The County continues to be conservative in its spending in an effort to recover from the sluggish economy of the past several years. All transfers of money to other local governments and agencies have been suspended unless they are mandated or it is an emergency situation. Departments have been asked to make cuts where possible and only purchase equipment if it is absolutely necessary.

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

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

Major Initiatives

Muskingum County will be completing a bridge replacement project on Moxadarla Road that is also partially funded by the Muskingum County Transportation Improvement District (TID). The cost of the bridge project is approximately \$549,000 and is entirely locally funded.

Also, County Road 35, also known as Dillon Falls Road, will see a bridge rehabilitation project, at a total cost of \$350,000. The Dillon Falls Road bridge project is 80 percent federally funded through highway planning and construction dollars with a 20 percent County share. The bridge is located over the Licking River near State Route 146. In addition, nearly 15 miles of roads will be resurfaced in 2011. Muskingum County will also participate in a five-county pavement marking project that will involve the striping of 85 miles of roads throughout the County, which will be 100 percent federally funded through the Ohio Department of Transportation.

Muskingum County continues to expand sewer lines throughout the County. The largest project, from a cost perspective, is a plan to extend sewer service to 187 homes in the West Pike and Coopermill Road areas. The 35,132 linear feet of gravity sewer lines is estimated to cost \$7.2 million.

The Olde Falls sewer project will reach 108 homes and cost approximately \$830,110 for 11,111 linear feet of gravity sewer lines.

The Sonora sewer project will add approximately 3,761 feet of gravity line and would encompass 62 homes. This project is estimated to cost approximately \$1 million.

AWARDS AND ACKNOWLEDGMENTS

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Muskingum County for its comprehensive annual financial report for the fiscal year ended December 31, 2009. This was the nineteenth consecutive year that the County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

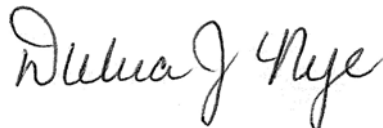
A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

Acknowledgments

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

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

Respectfully submitted,



Debra J. Nye
Muskingum County Auditor



Jerry Lavy
President, Board of Commissioners

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Certificate of Achievement for Excellence in Financial Reporting

Presented to

Muskingum County
Ohio

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

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



President

Executive Director

Muskingum County, Ohio

Elected Officials

December 31, 2010

Board of Commissioners

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

County Auditor

Debra J. Nye

County Treasurer

Phillip D. Murphy

County Recorder

Karen B. Vincent

County Engineer

Douglas R. Davis

Court of Common Pleas

General

Mark C. Fleegle
Kelly J. Cottrill

Court of Common Pleas

Domestic Relations

Jeffrey A. Hooper

County Court

Eric D. Martin
Jay F. Vinsel

Clerk of Courts

Todd A. Bickle

County Coroner

Dr. Perry Kalis

Prosecutor

D. Michael Haddox

County Sheriff

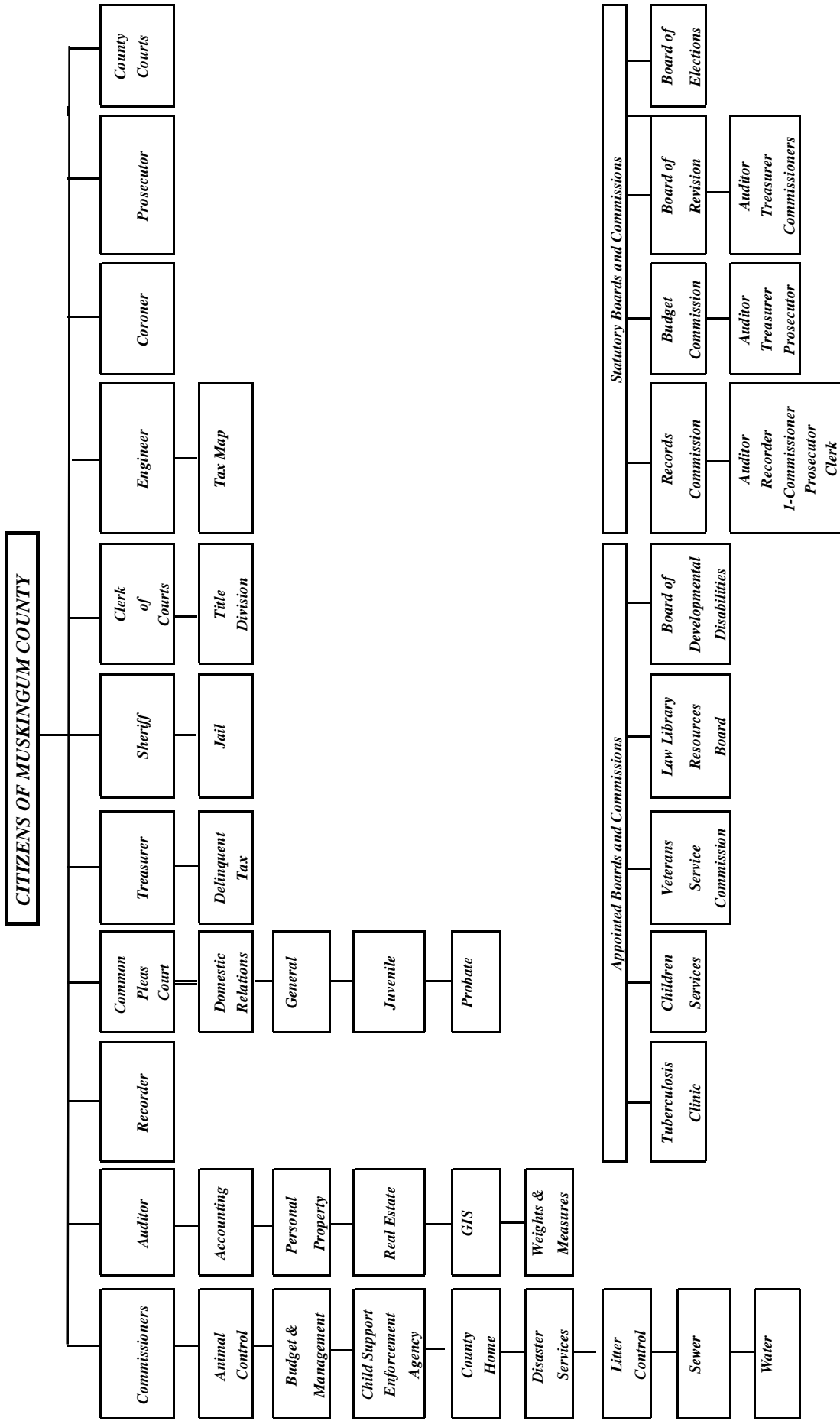
Matthew J. Lutz

Court of Common Pleas

Probate and Juvenile

Joseph A. Gormley

ORGANIZATION OF MUSKINGUM COUNTY



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FINANCIAL SECTION

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Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

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

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Muskingum County, Ohio (the County), as of and for the year ended December 31, 2010, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Muskingum Starlight Industries, Inc., which represents five percent of assets, ninety-six percent of net assets, and forty-nine percent of revenues for the discretely presented component units of the County. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for the Muskingum Starlight Industries, Inc., on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. The financial statements of the Muskingum Starlight Industries, Inc. were not audited in accordance with *Government Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinions.

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Muskingum County, Ohio, as of December 31, 2010, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Public Assistance, Motor Vehicle and Gasoline Tax, County Home Levy, Starlight School Levy, and Children Services Levy Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 28, 2011, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

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www.auditor.state.oh.us

Accounting principles generally accepted in the United States of America require this presentation to include *Management's Discussion and Analysis*, as listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any other assurance.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements taken as a whole. The introductory section, the financial section's combining statements, individual fund statements and schedules, and the statistical section information provide additional analysis and are not a required part of the basic financial statements. The financial section's combining statements, individual fund statements and schedules are management's responsibility, and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. These statements and schedules were subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.



Dave Yost
Auditor of State

July 28, 2011

Muskingum County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2010 Unaudited

Management's Discussion and Analysis (MD&A) provides the reader with a narrative overview and analysis of the County of Muskingum, Ohio's (the County) financial activities for the year ended December 31, 2010. The intent of this discussion and analysis is to look at the County's financial performance as a whole. The MD&A should be read in conjunction with the County's transmittal letter, basic financial statements, and notes to the basic financial statements to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2010 are as follows:

- The assets of Muskingum County exceeded its liabilities at the close of the year ended December 31, 2010, by \$182,170,409 (net assets). Of this amount, \$20,100,026 may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net assets increased by \$11,315,283 from the total net assets at the beginning of the year 2010.
- At the end of the current year, the County reported unrestricted net assets for governmental activities in the amount of \$8,973,185.
- At the end of the current year, the County's governmental funds reported a combined ending fund balance in the amount of \$41,622,842, an increase of \$5,035,375 from the prior year. Of this amount, \$39,895,417 is available for spending (unreserved undesignated fund balance) on behalf of its citizens.
- At the end of the current year, unreserved fund balance for the General Fund was \$6,246,317, which represents 25.5 percent of total General Fund expenditures.

Using This Annual Financial Report

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

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

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

Government-Wide Financial Statements

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

Muskingum County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2010 Unaudited

Statement of Net Assets

While this document contains information about the funds used by the County to provide services to our citizens, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2010?" The Statement of Net Assets and the Statement of Activities answer this question.

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

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

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

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

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

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

Fund Financial Statements

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

Muskingum County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2010 Unaudited

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

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

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

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

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

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

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

Muskingum County, Ohio

**Management's Discussion and Analysis
For the Year Ended December 31, 2010
Unaudited**

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net assets for 2010 compared to 2009:

Table 1
Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2010	2009	2010	2009	2010	2009
Assets:						
Current and Other Assets	\$81,183,242	\$74,402,345	\$12,116,040	\$11,160,754	\$93,299,282	\$85,563,099
Capital Assets, Net	102,124,138	103,635,811	73,067,148	67,223,834	175,191,286	170,859,645
Total Assets	183,307,380	178,038,156	85,183,188	78,384,588	268,490,568	256,422,744
Liabilities:						
Current and Other						
Liabilities	24,404,943	22,505,022	720,739	772,681	25,125,682	23,277,703
Long-Term Liabilities	26,493,908	28,753,900	34,700,569	33,536,015	61,194,477	62,289,915
Total Liabilities	50,898,851	51,258,922	35,421,308	34,308,696	86,320,159	85,567,618
Net Assets:						
Invested in Capital Assets,						
Net of Related Debt	80,698,922	80,517,562	38,570,209	34,044,448	119,269,131	114,562,010
Restricted	42,736,422	37,254,171	64,830	37,650	42,801,252	37,291,821
Unrestricted	8,973,185	9,007,501	11,126,841	9,993,794	20,100,026	19,001,295
Total Net Assets	\$132,408,529	\$126,779,234	\$49,761,880	\$44,075,892	\$182,170,409	\$170,855,126

As noted earlier, the County's net assets, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets exceeded liabilities by \$182,170,409 (\$132,408,529 in governmental activities and \$49,761,880 in business-type activities) as of December 31, 2010. By far, the largest portion of the County's net assets (65 percent) reflects its investment in capital assets (e.g., land, land improvements, construction in progress, buildings, machinery, equipment, furniture and fixtures, vehicles, and infrastructure), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities. An additional portion of the County's net assets, \$42,801,252 or 24 percent, represents resources that are subject to restrictions on how they can be used. The remaining balance of unrestricted net assets (11 percent) is to be used to meet the County's ongoing obligations to citizens and creditors.

The County's total net assets increased by \$11,315,283 during 2010. This increase consisted of \$5,629,295 governmental activities net assets and \$5,685,988 in business-type activities net assets. For governmental activities, there were increases in the following assets - cash and cash equivalents in the amount of \$3,606,663, intergovernmental receivables in the amount of \$1,621,247, and property taxes receivable in the amount of \$1,580,909. There is an increase in net assets for business-type activities primarily due to an increase in capital assets as additions exceeded current year depreciation. Unrestricted net assets increased in business-type activities due to favorable results from operations.

Muskingum County, Ohio

**Management's Discussion and Analysis
For the Year Ended December 31, 2010
Unaudited**

Table 2 shows the changes in net assets for 2010, compared to the changes in net assets for 2009.

Table 2
Change in Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2010	2009	2010	2009	2010	2009
Revenues:						
Program Revenues						
Charges for Services	\$11,642,730	\$11,273,191	\$7,486,420	\$7,484,440	\$19,129,150	\$18,757,631
Operating Grants, Contributions, and Interest	29,542,557	32,630,277	0	0	29,542,557	32,630,277
Capital Grants and Contributions	2,717,914	2,636,164	5,433,436	2,211,151	8,151,350	4,847,315
Total Program Revenues	43,903,201	46,539,632	12,919,856	9,695,591	56,823,057	56,235,223
General Revenues						
Property Taxes	16,027,767	15,726,143	0	0	16,027,767	15,726,143
Permissive Sales Taxes	14,683,620	15,240,831	0	0	14,683,620	15,240,831
Intergovernmental	2,463,062	2,125,238	0	0	2,463,062	2,125,238
Investment Earnings	735,554	1,110,432	0	0	735,554	1,110,432
Payments in Lieu of Taxes	346,541	374,904	0	0	346,541	374,904
Miscellaneous	714,791	1,210,172	65,483	45,969	780,274	1,256,141
Total General Revenues	34,971,335	35,787,720	65,483	45,969	35,036,818	35,833,689
Total Revenues	78,874,536	82,327,352	12,985,339	9,741,560	91,859,875	92,068,912
Program Expenses						
General Government						
Legislative and Executive	10,556,466	10,419,041	0	0	10,556,466	10,419,041
Judicial	6,314,627	6,649,197	0	0	6,314,627	6,649,197
Public Safety	12,277,179	11,417,630	0	0	12,277,179	11,417,630
Public Works	8,382,650	9,549,309	0	0	8,382,650	9,549,309
Health	2,760,505	2,697,207	0	0	2,760,505	2,697,207
Human Services	32,352,933	38,447,072	0	0	32,352,933	38,447,072
Interest and Fiscal Charges	567,813	651,269	0	0	567,813	651,269
Sewer	0	0	3,790,920	5,479,802	3,790,920	5,479,802
Water	0	0	3,541,499	3,327,130	3,541,499	3,327,130
Total Expenses	73,212,173	79,830,725	7,332,419	8,806,932	80,544,592	88,637,657
Increase before transfers	5,662,363	2,496,627	5,652,920	934,628	11,315,283	3,431,255
Transfers	(33,068)	(21,888)	33,068	21,888	0	0
Change in Net Assets	5,629,295	2,474,739	5,685,988	956,516	11,315,283	3,431,255
Net Assets Beginning of Year	126,779,234	124,455,731	44,075,892	42,562,925	170,855,126	167,018,656
Prior Period Adjustment	0	(151,236)	0	556,451	0	405,215
Restated Net Assets						
Beginning of Year	126,779,234	124,304,495	44,075,892	43,119,376	170,855,126	167,423,871
Net Assets End of Year	\$132,408,529	\$126,779,234	\$49,761,880	\$44,075,892	\$182,170,409	\$170,855,126

Muskingum County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2010 Unaudited

Governmental Activities

The County's governmental net assets increased by \$5,629,295. Key elements of this change are as follows.

The County's direct charges to users of governmental services made up \$11,642,730 or 15 percent of total governmental revenues. These charges are for fees for real estate transfers, permissive motor vehicle license taxes, rent, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, and licenses and permits.

Operating grants and contributions were the largest program revenues, accounting for \$29,542,557 or 37 percent of total revenues for governmental activities. The major recipients of intergovernmental revenues were the human services and public works programs. Public works reflects a slight increase while human services reflects a decrease in state funding from the prior year.

Permissive sales tax revenues account for \$14,683,620 or 19 percent of total governmental revenues. Permissive sales tax revenues experienced a decrease from the prior year due to decrease in taxable sales in the County. Another major component of general governmental revenues is property tax revenues, which accounted for \$16,027,767 or 20 percent of total governmental revenues.

The County's human services programs accounted for \$32,352,933, or 44 percent of total expenses for governmental activities. Other major program expenses for governmental activities include legislative and executive programs, which accounted for \$10,556,466, or 14 percent of total expenses, and public safety programs, which accounted for \$12,277,179 or 17 percent of total expenses. The public works and human services programs reflect the largest change from the previous year; decreases in the amounts of \$1,166,659, and \$6,094,139 respectively. The decrease in public works expenses was due to a decrease in projects funded by federal stimulus funding and federal highway funds during the year. The decrease in human services expenses was due to a decrease in state funding and federal stimulus funding for public assistance and child support services. These decreases in funding resulted in the decreases in expenses.

Business-Type Activities

The net assets for business-type activities increased \$5,685,988 during 2010. Charges for services were the largest program revenue, accounting for \$7,486,420 or 58 percent of total business-type revenues. The increase in Capital Grants and Contributions in the amount of \$3,222,285 was largely due to the receipt of American Reinvestment and Recovery Act monies that were used to construct various sewer and water projects throughout the County. Business-type expenses decreased in the amount of \$1,474,513 due to current year capitalizations of assets as compared to the prior year most prevalent in the Sewer Enterprise Fund.

Table 3, for governmental activities, indicates the total cost of services and the net cost of services for 2010 as compared to 2009. The Statement of Activities reflects the cost of program services and the charges for services, grants, contributions, and interest offsetting those services. The net cost of services identifies the cost of those services supported by tax revenues, unrestricted intergovernmental revenues, and unrestricted interest earnings.

Muskingum County, Ohio

**Management's Discussion and Analysis
For the Year Ended December 31, 2010
Unaudited**

Table 3
Governmental Activities

	Total Cost of Services <u>2010</u>	Net Cost of Services <u>2010</u>	Total Cost of Services <u>2009</u>	Net Cost of Services <u>2009</u>
General Government				
Legislative and Executive	\$10,556,466	\$6,665,046	\$10,419,041	\$6,906,805
Judicial	6,314,627	4,530,775	6,649,197	5,496,543
Public Safety	12,277,179	8,590,994	11,417,630	8,131,287
Public Works	8,382,650	(1,078,029)	9,549,309	206,682
Health	2,760,505	1,766,437	2,697,207	1,606,248
Human Services	32,352,933	8,265,936	38,447,072	10,292,259
Interest and Fiscal Charges	567,813	567,813	651,269	651,269
Total Expenses	<u>\$73,212,173</u>	<u>\$29,308,972</u>	<u>\$79,830,725</u>	<u>\$33,291,093</u>

Charges for services, operating and capital grants, and contributions in the amount of \$43,903,201, or 60 percent of the total costs of services, were received and used to fund the governmental activities expenses of the County. The remaining \$29,308,972 in governmental expenses is funded primarily by property and permissive sales taxes, non-restricted intergovernmental revenues, interest, and miscellaneous revenues.

The \$8,265,936 in net cost of services for human services demonstrates the amount of the costs of services that were not supported from state and federal resources during 2010. As such, the taxpayers have approved property tax levies for the County Home, Starlight School, and Children Services programs. For public safety in 2010, the \$8,590,994 in net costs of services indicates that the permissive sales tax and property tax levies are necessary for the operation of the Sheriff's Department and the Detention Center. There are insufficient program revenues to operate the Sheriff's Department and the Detention Center. To help reduce the tax burden and increase program revenues, the County is actively pursuing contracts for the housing of prisoners from other entities outside the County. In addition, the taxpayers have approved a property tax levy for general operations of the Sheriff's Department. The net cost of \$6,665,046 in the legislative and executive program represents activities related to the governing body as well as activities that directly support other County programs that serve the County's residents. As a result, this program relies on the general revenues of the County to support its activities.

Financial Analysis of County Funds

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

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

Muskingum County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2010 Unaudited

As of December 31, 2010, the County's governmental funds reported a combined ending fund balance of \$41,622,842, an increase of \$5,035,375 in comparison with the prior year. \$39,895,417, or 96 percent of this total, constitutes unreserved undesignated fund balance, which is available for spending. The remainder of the fund balance is reserved to indicate that it is not available for new spending because it has already been committed to liquidate contracts and purchase orders of the prior year (\$1,390,259) or has been reserved for claimants (\$53,937), and loans receivable (\$283,229). While the bulk of the governmental fund balances is not reserved in the governmental fund statements, they lead to restricted net assets on the Statement of Net Assets due to restrictions for use for a particular purpose mandated by the source of the funding, such as tax levy language or the underlying grant.

The General Fund is the primary operating fund of the County. At the end of 2010, unreserved fund balance was \$6,246,317, while total fund balance was \$6,498,961. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 26 percent to total General Fund expenditures, while total fund balance represents 27 percent of that same amount. The fund balance increased from 2009 by \$817,924. This change is due to increases in property taxes, permissive sales taxes, and charges for services revenues. These increases were partially offset by a decrease in interest revenue primarily due to a decrease in the rate of return on investments.

At the end of 2010, the Public Assistance Special Revenue Fund had a deficit fund balance in the amount of \$42,150, in comparison to a deficit fund balance of \$582,904 at the end of 2009. The overall decrease in the deficit fund balance is due to a decrease in amounts expended for the various public assistance programs resulting from decreases in state and federal stimulus funding.

The fund balance of the Motor Vehicle and Gasoline Tax Special Revenue Fund at December 31, 2010 was \$2,136,886, an increase of \$1,186,532 from the previous year. There were overall decreases in local funded projects and local share of grant funded projects.

The fund balance of the County Home Levy Special Revenue Fund at December 31, 2010 was \$2,240,471, compared to a fund balance of \$1,866,431 at the end of 2009. Revenues exceeded expenditures by \$374,040. Revenues and expenditures have changed minimally from the prior year but this program continues to maintain expenditures below revenues in order to maintain a carryover balance into the next year.

The fund balance of the Starlight School Levy Special Revenue Fund at December 31, 2010 was \$14,715,035, an increase of \$2,624,836. This is due partially to a decrease in expenditures, an increase in tax revenues and no transfer to the starlight capital reserve fund being made in 2010.

The fund balance of the Children Services Levy Special Revenue Fund at December 31, 2010 was \$5,768,116, an increase of \$481,527 from 2009. Revenues and expenditures have changed minimally from the prior year but this program continues to keep expenditures below revenues in order to maintain a carryover balance into the next year.

Muskingum County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2010 Unaudited

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

As of December 31, 2010, net assets for the County's enterprise funds were \$49,761,880. Of that total, \$11,126,841 represents unrestricted net assets that are available for spending at the County's discretion.

As of December 31, 2010, unrestricted net assets in the self-insurance programs were \$321,852 which represents an accumulation of resources to pay future claims and payables in accordance with generally accepted accounting principles.

General Fund Budgetary Highlights

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

For the General Fund, there were minimal changes from the original budget to the final budget. Permissive sales taxes receipts were \$1,647,560 higher than estimated. Transfers out were under budgeted amounts by \$1,469,762 due to the state infrastructure bank eliminating a debt reserve requirement resulting in an offset to the amount required for debt service transfers. Legislative and executive actual expenditures were lower than final budgeted amounts by \$1,277,481 because the County anticipated making more capital outlay expenditures during the year than what actually occurred. The County was conservative in this budget due to the uncertainty of the economy.

Capital Assets and Debt Administration

Capital Assets - The County's capital assets for governmental and business-type activities as of December 31, 2010, were \$175,191,286 (net of accumulated depreciation). This includes land, land improvements, construction in progress, buildings, machinery, equipment, furniture and fixtures, vehicles, and infrastructure.

Governmental capital assets decreased in the amount of \$1,511,673. This decrease is the result of current year depreciation exceeding current year capitalizations. For business-type activities, major capital asset additions during 2010 included additional work on construction in progress and current year capitalizations relating to various sanitary sewer and waterline extension projects throughout the County.

Table 4 provides a comparison of capital assets as of the end of 2009 and 2010. In addition, Note 10 (Capital Assets) provides capital asset activity during 2010.

Muskingum County, Ohio

**Management's Discussion and Analysis
For the Year Ended December 31, 2010
Unaudited**

Table 4
Capital Assets
(Net of Depreciation)

	Governmental Activities		Business-Type Activities		Total	
	2010	2009	2010	2009	2010	2009
Land	\$6,680,764	\$6,652,304	\$199,100	\$199,100	\$6,879,864	\$6,851,404
Land Improvements	33,776,982	32,194,026	0	0	33,776,982	32,194,026
Construction in Progress	86,856	1,522,729	3,291,434	7,277,742	3,378,290	8,800,471
Buildings	30,703,090	31,379,073	417,158	419,568	31,120,248	31,798,641
Machinery, Equipment, Furniture and Fixtures	1,104,847	1,248,477	128,328	148,641	1,233,175	1,397,118
Vehicles	1,416,144	1,505,003	66,644	77,120	1,482,788	1,582,123
Infrastructure	28,355,455	29,134,199	68,964,484	59,101,663	97,319,939	88,235,862
Total Capital Assets	\$102,124,138	\$103,635,811	\$73,067,148	\$67,223,834	\$175,191,286	\$170,859,645

Long-Term Debt - As of December 31, 2010, the County had total debt outstanding in the amount of \$57,178,936, \$22,568,517 in governmental activities and \$34,610,419 in business-type activities. Table 5 outlines the long-term debt held by the County during 2010 and 2009.

Table 5
Long-Term Debt

	Governmental Activities		Business-Type Activities		Total	
	2010	2009	2010	2009	2010	2009
General Obligation Bonds	\$12,276,128	\$13,514,410	\$18,081,416	\$18,862,008	\$30,357,544	\$32,376,418
Special Assessment Debt	690,515	759,364	0	0	690,515	759,364
Long-Term Bond						
Anticipation Notes	467,000	467,000	750,000	750,000	1,217,000	1,217,000
Revenue Bonds	0	0	5,394,300	5,456,800	5,394,300	5,456,800
OWDA Loans	0	0	10,384,703	8,397,424	10,384,703	8,397,424
Contracts Payable	8,246,127	9,378,635	0	0	8,246,127	9,378,635
Capital Leases	888,747	258,220	0	0	888,747	258,220
Total Long-Term Debt	\$22,568,517	\$24,377,629	\$34,610,419	\$33,466,232	\$57,178,936	\$57,843,861

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

The County's total unvoted legal debt margin at December 31, 2010, is \$6,692,422.

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

Muskingum County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2010
Unaudited

Economic Factors

The average unemployment rate for the County in 2010 was 13.3 percent, which is an increase from 12.5 percent from 2009. This rate exceeds the State's average rate for 2010 of 10.8 percent and the average 2010 national rate of 9.6 percent. The increase is reflective of the overall economy.

The County's \$1.534 billion tax base has increased for the first time within the last four years. This is attributable to a major gas transmission line being constructed in the County during 2010. This increase represents less than three percent of the assessed valuation from the prior year and supports the fact, with the exception of the last three years, that real property values within the County have risen steadily and reached an all time high. Despite uncertain economic conditions, the County's permissive sales tax revenues have remained relatively constant during 2006 through 2009, and reflected a slight increase during 2010.

The various economic factors were considered in the preparation of the County's 2010 budget, and will be considered in the preparation of future budgets. Appropriate measures will be taken to ensure spending is within available resources.

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

Requests for Information

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

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Muskingum County, Ohio
Statement of Net Assets
December 31, 2010

	Primary Government			Component Units	
	Governmental Activities	Business - Type Activities	Total	Transportation Improvement District	Muskingum Starlight Industries, Inc.
Assets					
Equity in Pooled Cash and Cash Equivalents	\$41,837,244	\$8,313,704	\$50,150,948	\$16,681	\$0
Cash and Cash Equivalents with Fiscal Agents	2,425,768	0	2,425,768	0	0
Cash and Cash Equivalents with Escrow Agents	750,000	0	750,000	0	0
Cash and Cash Equivalents	0	0	0	0	198,115
Investments	0	0	0	0	129,156
Prepaid Items	350,685	3,051	353,736	0	4,016
Materials and Supplies Inventory	786,619	3,963	790,582	0	64,544
Permissive Motor Vehicle License Tax Receivable	33,098	0	33,098	0	0
Permissive Sales Taxes Receivable	4,026,802	0	4,026,802	0	0
Accounts Receivable	307,358	3,564,951	3,872,309	0	37,742
Intergovernmental Receivable	8,350,703	190,023	8,540,726	0	0
Accrued Interest Receivable	149,958	0	149,958	0	0
Interest Receivable	0	0	0	81,476	0
Internal Balances	265,007	(265,007)	0	0	0
Property Taxes Receivable	20,615,779	0	20,615,779	0	0
Loans Receivable	351,229	0	351,229	0	0
Special Assessments Receivable	359,310	0	359,310	0	0
Deferred Charges	212,082	305,355	517,437	0	0
Due from Primary Government	0	0	0	0	9,559
Contracts Receivable	0	0	0	8,246,127	0
Payments in Lieu of Taxes Receivable	361,600	0	361,600	0	0
Non-Depreciable Capital Assets	40,544,602	3,490,534	44,035,136	0	0
Depreciable Capital Assets, Net	61,579,536	69,576,614	131,156,150	0	25,646
Total Assets	183,307,380	85,183,188	268,490,568	8,344,284	468,778
Liabilities					
Matured Compensated Absences Payable	20,960	0	20,960	0	0
Accrued Wages and Benefits	1,187,922	31,324	1,219,246	0	7,586
Accounts Payable	1,012,807	117,976	1,130,783	113	5,870
Contracts Payable	185,859	19,271	205,130	0	0
Intergovernmental Payable	1,763,662	224,577	1,988,239	0	(209)
Accrued Interest Payable	57,038	99,286	156,324	81,476	0
Retainage Payable	16,017	204,980	220,997	0	0
Claims Payable	1,353,000	0	1,353,000	0	0
Deferred Revenue	17,678,119	0	17,678,119	0	0
Deferred Income	0	0	0	0	55,946
Notes Payable	1,120,000	0	1,120,000	0	0
Due to Component Unit	9,559	0	9,559	0	0
Customer Deposits Payable	0	23,325	23,325	0	0
Long-Term Liabilities:					
Due Within One Year	4,193,111	1,174,460	5,367,571	1,168,281	0
Due In More Than One Year	22,300,797	33,526,109	55,826,906	7,077,846	0
Total Liabilities	50,898,851	35,421,308	86,320,159	8,327,716	69,193
Net Assets					
Invested in Capital Assets, Net of Related Debt	80,698,922	38,570,209	119,269,131	0	25,646
Restricted for:					
Capital Projects	2,675,552	0	2,675,552	0	0
Debt Service	128,417	64,830	193,247	0	0
Road and Bridge Projects	4,310,965	0	4,310,965	0	0
County Home Program	2,890,304	0	2,890,304	0	0
Starlight School Program	16,117,511	0	16,117,511	0	0
Children Services Program	6,509,496	0	6,509,496	0	0
Tuberculosis Clinic Program	1,189,198	0	1,189,198	0	0
Titles and Licenses Administration	948,651	0	948,651	0	0
Community Development Program	1,497,385	0	1,497,385	0	0
Real Estate Assessment	1,367,538	0	1,367,538	0	0
Other Purposes	5,101,405	0	5,101,405	0	0
Unrestricted	8,973,185	11,126,841	20,100,026	16,568	373,939
Total Net Assets	\$132,408,529	\$49,761,880	\$182,170,409	\$16,568	\$399,585

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Activities
For the Year Ended December 31, 2010

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
General Government:				
Legislative and Executive	\$10,556,466	\$3,866,507	\$12,158	\$12,755
Judicial	6,314,627	1,431,338	352,514	0
Public Safety	12,277,179	1,688,528	1,987,067	10,590
Public Works	7,772,558	316,028	5,986,663	2,687,249
Public Works - Intergovernmental	610,092	470,739	0	0
Health	1,384,312	392,007	179,657	0
Health - Intergovernmental	1,376,193	0	422,404	0
Human Services	32,352,933	3,477,583	20,602,094	7,320
Interest and Fiscal Charges	567,813	0	0	0
<i>Total Governmental Activities</i>	73,212,173	11,642,730	29,542,557	2,717,914
Business-Type Activities:				
Sewer	3,790,920	3,965,398	0	5,362,166
Water	3,541,499	3,521,022	0	71,270
<i>Total Business-Type Activities</i>	7,332,419	7,486,420	0	5,433,436
<i>Total Primary Government</i>	\$80,544,592	\$19,129,150	\$29,542,557	\$8,151,350
Component Units:				
Transportation Improvement District	\$954,927	\$280,750	\$0	\$661,711
Muskingum Starlight Industries, Inc.	995,139	381,154	525	0
<i>Total Component Units</i>	\$1,950,066	\$661,904	\$525	\$661,711

General Revenues

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

Transfers

Total General Revenues and Transfers

Change in Net Assets

Net Assets Beginning of Year

Net Assets End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and
Change in Net Assets

Primary Government			Component Units	
Governmental Activities	Business - Type Activities	Total	Transportation Improvement District	Muskingum Starlight Industries, Inc.
(\$6,665,046)	\$0	(\$6,665,046)	\$0	\$0
(4,530,775)	0	(4,530,775)	0	0
(8,590,994)	0	(8,590,994)	0	0
1,217,382	0	1,217,382	0	0
(139,353)	0	(139,353)	0	0
(812,648)	0	(812,648)	0	0
(953,789)	0	(953,789)	0	0
(8,265,936)	0	(8,265,936)	0	0
(567,813)	0	(567,813)	0	0
<u>(29,308,972)</u>	<u>0</u>	<u>(29,308,972)</u>	<u>0</u>	<u>0</u>
0	5,536,644	5,536,644	0	0
0	50,793	50,793	0	0
0	5,587,437	5,587,437	0	0
<u>(29,308,972)</u>	<u>5,587,437</u>	<u>(23,721,535)</u>	<u>0</u>	<u>0</u>
0	0	0	(12,466)	0
0	0	0	0	(613,460)
0	0	0	(12,466)	(613,460)
2,883,898	0	2,883,898	0	0
365,236	0	365,236	0	0
476,182	0	476,182	0	0
925,300	0	925,300	0	0
566,181	0	566,181	0	0
2,976,132	0	2,976,132	0	0
5,453,930	0	5,453,930	0	0
2,380,908	0	2,380,908	0	0
14,683,620	0	14,683,620	0	0
2,463,062	0	2,463,062	0	0
735,554	0	735,554	0	15,368
346,541	0	346,541	0	0
714,791	65,483	780,274	0	1,352
0	0	0	0	507,759
34,971,335	65,483	35,036,818	0	524,479
<u>(33,068)</u>	<u>33,068</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>34,938,267</u>	<u>98,551</u>	<u>35,036,818</u>	<u>0</u>	<u>524,479</u>
5,629,295	5,685,988	11,315,283	(12,466)	(88,981)
126,779,234	44,075,892	170,855,126	29,034	488,566
<u>\$132,408,529</u>	<u>\$49,761,880</u>	<u>\$182,170,409</u>	<u>\$16,568</u>	<u>\$399,585</u>

Muskingum County, Ohio
Balance Sheet
Governmental Funds
December 31, 2010

	General	Public Assistance	Motor Vehicle and Gasoline Tax	County Home Levy	Starlight School Levy
Assets					
Equity in Pooled Cash and Cash Equivalents	\$5,321,236	\$676,157	\$1,279,194	\$2,479,519	\$12,488,516
Cash and Cash Equivalents with Fiscal Agents	0	0	0	0	2,425,768
Cash and Cash Equivalents with Escrow Agents	0	0	750,000	0	0
Restricted Cash and Cash Equivalents	53,937	0	0	0	0
Receivables:					
Property Taxes	3,653,639	0	0	3,823,480	7,035,403
Payments in Lieu of Taxes	109,882	0	0	15,986	31,973
Permissive Sales Taxes	4,026,802	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	33,098	0	0
Accounts	257,286	0	803	1,812	0
Accrued Interest	149,958	0	0	0	0
Intergovernmental	1,200,634	0	2,467,073	246,896	843,433
Interfund	756,854	0	0	0	0
Special Assessments	0	0	0	0	0
Loans	48,000	0	0	0	0
Materials and Supplies Inventory	148,636	20,044	531,728	4,020	16,176
Prepaid Items	217,540	4,873	854	1,441	16,219
<i>Total Assets</i>	<u>\$15,944,404</u>	<u>\$701,074</u>	<u>\$5,062,750</u>	<u>\$6,573,154</u>	<u>\$22,857,488</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$275,384	\$67,192	\$226,913	\$38,391	\$27,265
Contracts Payable	2,007	0	17,987	0	0
Accrued Interest Payable	0	0	5,491	0	0
Retainage Payable	0	0	0	0	0
Accrued Wages and Benefits	455,189	142,915	80,184	100,351	131,482
Matured Compensated Absences Payable	0	0	0	0	0
Interfund Payable	389,353	92,545	43,271	65,317	80,985
Intergovernmental Payable	280,438	440,572	31,560	40,450	54,187
Due to Component Unit	510	0	0	0	9,049
Notes Payable	0	0	420,000	0	0
Deferred Revenue	8,042,562	0	2,100,458	4,088,174	7,839,485
<i>Total Liabilities</i>	<u>9,445,443</u>	<u>743,224</u>	<u>2,925,864</u>	<u>4,332,683</u>	<u>8,142,453</u>
Fund Balances					
Reserved (See Note 25)	252,644	131,488	52,575	29,768	69,843
Unreserved:					
Undesignated, Reported in:					
General Fund	6,246,317	0	0	0	0
Special Revenue Funds (Deficit)	0	(173,638)	2,084,311	2,210,703	14,645,192
Debt Service Funds	0	0	0	0	0
Capital Projects Funds	0	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>6,498,961</u>	<u>(42,150)</u>	<u>2,136,886</u>	<u>2,240,471</u>	<u>14,715,035</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$15,944,404</u>	<u>\$701,074</u>	<u>\$5,062,750</u>	<u>\$6,573,154</u>	<u>\$22,857,488</u>

See accompanying notes to the basic financial statements

Children Services Levy	Other Governmental Funds	Total Governmental Funds
\$6,248,231	\$10,785,140	\$39,277,993
0	0	2,425,768
0	0	750,000
0	546,770	600,707
3,058,791	3,044,466	20,615,779
12,789	190,970	361,600
0	0	4,026,802
0	0	33,098
530	46,927	307,358
0	0	149,958
783,036	2,809,631	8,350,703
3,164	116,265	876,283
0	359,310	359,310
0	303,229	351,229
24,256	41,759	786,619
55	109,703	350,685
<u>\$10,130,852</u>	<u>\$18,354,170</u>	<u>\$79,623,892</u>

\$208,036	\$169,626	\$1,012,807
14,840	151,025	185,859
0	1,312	6,803
0	16,017	16,017
106,769	171,032	1,187,922
12,549	8,411	20,960
115,335	550,130	1,336,936
52,040	83,681	982,928
0	0	9,559
0	700,000	1,120,000
<u>3,853,167</u>	<u>6,197,413</u>	<u>32,121,259</u>
<u>4,362,736</u>	<u>8,048,647</u>	<u>38,001,050</u>

182,264	1,008,843	1,727,425
0	0	6,246,317
5,585,852	7,282,789	31,635,209
0	241,579	241,579
0	1,772,312	1,772,312
<u>5,768,116</u>	<u>10,305,523</u>	<u>41,622,842</u>
<u>\$10,130,852</u>	<u>\$18,354,170</u>	<u>\$79,623,892</u>

Muskingum County, Ohio
Reconciliation of Total Governmental Fund Balances to
Net Assets of Governmental Activities
December 31, 2010

Total Governmental Fund Balances		\$41,622,842
<i>Amounts reported for governmental activities in the statement of net assets are different because:</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		102,124,138
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:		
Property Taxes	2,937,660	
Payments in Lieu of Taxes	361,600	
Permissive Sales Taxes	2,830,784	
Special Assessments	359,310	
Intergovernmental	7,407,796	
Interest	119,971	
Charges for Services	329,197	
Fines and Forfeitures	30,497	
Rent	43,771	
Contributions and Donations	41	
Other	22,513	
Total	14,443,140	
Internal service funds are used by management to charge the costs of insurance and workers' compensation to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.		321,852
Unamortized issuance costs represent deferred charges which do not provide current financial resources and, therefore, are not reported in the funds.		212,082
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.		(50,235)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
General Obligation Bonds	(12,276,128)	
Special Assessments Bonds	(690,515)	
Long-Term Notes Payable	(467,000)	
Compensated Absences	(3,583,851)	
Long-Term Contracts Payable	(8,246,127)	
Capital Leases	(888,747)	
Early Retirement Incentive	(112,922)	
Total	(26,265,290)	
Net Assets of Governmental Activities		\$132,408,529

See accompanying notes to the basic financial statements

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Muskingum County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2010

	General	Public Assistance	Motor Vehicle and Gasoline Tax	County Home Levy	Starlight School Levy
Revenues					
Property Taxes	\$2,874,882	\$0	\$0	\$2,970,262	\$5,455,908
Special Assessments	0	0	0	0	0
Permissive Sales Taxes	16,343,578	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	470,739	0	0
Charges for Services	3,822,230	916,805	0	1,032,129	38,718
Licenses and Permits	5,926	0	6,000	0	0
Fines and Forfeitures	351,432	0	62,097	0	0
Intergovernmental	2,567,293	9,866,159	4,946,196	784,911	4,075,208
Interest	707,595	0	3,951	0	39,236
Payments in Lieu of Taxes	109,811	0	0	15,905	31,810
Rent	287,256	0	0	0	0
Contributions and Donations	0	0	1,039	366	15,676
Other	429,159	35,996	17,376	402	3,069
<i>Total Revenues</i>	<u>27,499,162</u>	<u>10,818,960</u>	<u>5,507,398</u>	<u>4,803,975</u>	<u>9,659,625</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	7,886,264	0	0	0	0
Judicial	6,075,393	0	0	0	0
Public Safety	8,703,339	0	0	0	0
Public Works	196,131	0	4,272,576	0	0
Health	465,671	0	0	0	0
Human Services	488,197	10,605,282	0	4,429,935	7,034,789
Capital Outlay	108,250	0	0	0	0
Intergovernmental	477,300	0	176,092	0	0
Debt Service:					
Principal Retirement	78,431	4,169	140,462	0	0
Interest and Fiscal Charges	6,236	870	28,507	0	0
<i>Total Expenditures</i>	<u>24,485,212</u>	<u>10,610,321</u>	<u>4,617,637</u>	<u>4,429,935</u>	<u>7,034,789</u>
 <i>Excess of Revenues Over (Under) Expenditures</i>	 <u>3,013,950</u>	 <u>208,639</u>	 <u>889,761</u>	 <u>374,040</u>	 <u>2,624,836</u>
Other Financing Sources (Use)					
Bond Anticipation Notes Issued	0	0	0	0	0
Proceeds from the Sale of Capital Assets	0	0	4,236	0	0
Inception of a Capital Lease	108,250	0	750,000	0	0
Transfers In	256,661	332,115	63,333	0	0
OWDA Loans Issued	0	0	0	0	0
Current Refunding Bond Anticipation Note	0	0	0	0	0
Transfers Out	(2,560,937)	0	(520,798)	0	0
<i>Total Other Financing Sources (Use)</i>	<u>(2,196,026)</u>	<u>332,115</u>	<u>296,771</u>	<u>0</u>	<u>0</u>
 <i>Net Change in Fund Balances</i>	 817,924	 540,754	 1,186,532	 374,040	 2,624,836
Fund Balances (Deficit) at Beginning of Year	<u>5,681,037</u>	<u>(582,904)</u>	<u>950,354</u>	<u>1,866,431</u>	<u>12,090,199</u>
 <i>Fund Balances (Deficit) at End of Year</i>	 <u>\$6,498,961</u>	 <u>(\$42,150)</u>	 <u>\$2,136,886</u>	 <u>\$2,240,471</u>	 <u>\$14,715,035</u>

See accompanying notes to the basic financial statements

Children Services Levy	Other Governmental Funds	Total Governmental Funds
\$2,376,211	\$2,338,470	\$16,015,733
0	40,781	40,781
0	0	16,343,578
0	0	470,739
1,002,526	2,120,906	8,933,314
0	659,443	671,369
0	394,276	807,805
2,624,309	7,954,454	32,818,530
0	4,987	755,769
12,724	189,595	359,845
0	354,229	641,485
51,813	19,118	88,012
1,145	211,332	698,479
<u>6,068,728</u>	<u>14,287,591</u>	<u>78,645,439</u>
0	1,166,707	9,052,971
0	230,545	6,305,938
0	3,152,464	11,855,803
0	3,527,653	7,996,360
0	876,498	1,342,169
5,587,201	4,135,517	32,280,921
0	1,418,134	1,526,384
0	1,332,893	1,986,285
0	1,349,640	1,572,702
0	513,052	548,665
<u>5,587,201</u>	<u>17,703,103</u>	<u>74,468,198</u>
<u>481,527</u>	<u>(3,415,512)</u>	<u>4,177,241</u>
0	467,000	467,000
0	0	4,236
0	0	858,250
0	2,755,549	3,407,658
0	28,716	28,716
0	(467,000)	(467,000)
0	(358,991)	(3,440,726)
<u>0</u>	<u>2,425,274</u>	<u>858,134</u>
481,527	(990,238)	5,035,375
<u>5,286,589</u>	<u>11,295,761</u>	<u>36,587,467</u>
<u>\$5,768,116</u>	<u>\$10,305,523</u>	<u>\$41,622,842</u>

Muskingum County, Ohio
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2010

Net Change in Fund Balances - Governmental Funds		\$5,035,375
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlay and capital contributions in the current period:		
Capital Asset Additions - Capital Outlay	3,492,656	
Capital Asset Additions - Capital Contributions	123,972	
Current Year Depreciation	<u>(3,723,086)</u>	(106,458)
Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. This is the amount of the proceeds and loss on disposal of assets:		
Loss on disposal of capital assets	(1,400,979)	
Proceeds from sale of capital assets	<u>(4,236)</u>	(1,405,215)
Revenues and expenses in the statement of activities that do not provide current financial resources are not reported as revenues and expenditures in the funds:		
Property Taxes	12,034	
Special Assessments	(40,781)	
Permissive Sales Taxes	(1,659,958)	
Payments in Lieu of Taxes	(13,304)	
Charges for Services	71,026	
Fines and Forfeitures	3,498	
Intergovernmental	1,647,326	
Interest	25,437	
Rent	43,494	
Public Safety	(80,990)	
Human Services	(2,513)	
Contributions and Donations	41	
Other	<u>16,312</u>	21,622
Repayment of principal and current refundings are expenditures in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets:		
General Obligation Bonds	1,247,000	
Special Assessment Bonds	69,263	
OWDA Loan	28,716	
Capital Leases	<u>227,723</u>	1,572,702
Current refundings are other financing uses in the governmental funds, but the payment reduces long-term liabilities on the statement of net assets.		
		467,000
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds:		
Accrued interest	2,166	
Amortization of bond premium	8,722	
Amortization of bond issuance costs	(12,182)	
Amortization of deferred amount on refunding	<u>(17,854)</u>	(19,148)
Long-term debt proceeds are other financing sources in the governmental funds, but the issuance increases the long-term liabilities on the statement of net assets:		
Proceeds of OWDA Loan	(28,716)	
Long-Term Bond Anticipation Notes	<u>(467,000)</u>	(495,716)
Inception of a capital lease is reported as an other financing source in the governmental funds, but the inception increases long-term liabilities on the statement of net assets.		
		(858,250)
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:		
Compensated Absences Payable	252,263	
Early Retirement Incentive	185,395	
Long-Term Contracts Payable	<u>1,132,508</u>	1,570,166
The internal service funds used by management to charge the costs of insurance to individual funds are not reported in the statement of activities. Governmental fund expenditures and the related internal service funds' revenues are eliminated. The net change of the internal service funds is allocated among governmental activities.		
		<u>(152,783)</u>
Change in Net Assets of Governmental Activities		<u><u>\$5,629,295</u></u>

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$2,713,813	\$2,714,813	\$2,823,716	\$108,903
Permissive Sales Taxes	13,500,000	13,500,000	15,147,560	1,647,560
Charges for Services	4,117,348	4,125,946	3,831,774	(294,172)
Licenses and Permits	6,050	6,100	5,926	(174)
Fines and Forfeitures	376,000	375,200	353,843	(21,357)
Intergovernmental	2,297,358	2,347,356	2,661,646	314,290
Interest	1,002,100	1,002,100	596,058	(406,042)
Payments in Lieu of Taxes	113,437	113,437	109,811	(3,626)
Rent	330,670	330,670	287,871	(42,799)
Other	725,176	745,450	813,089	67,639
<i>Total Revenues</i>	<u>25,181,952</u>	<u>25,261,072</u>	<u>26,631,294</u>	<u>1,370,222</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	9,148,084	9,345,701	8,068,220	1,277,481
Judicial	6,343,112	6,395,988	6,161,609	234,379
Public Safety	9,122,924	9,089,699	8,963,987	125,712
Public Works	204,945	205,018	197,203	7,815
Health	490,954	490,954	472,836	18,118
Human Services	572,419	571,024	490,280	80,744
Intergovernmental	1,283,420	1,144,001	896,300	247,701
Debt Service:				
Principal Retirement	408,001	408,001	0	408,001
Interest and Fiscal Charges	14,768	14,768	0	14,768
<i>Total Expenditures</i>	<u>27,588,627</u>	<u>27,665,154</u>	<u>25,250,435</u>	<u>2,414,719</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,406,675)</u>	<u>(2,404,082)</u>	<u>1,380,859</u>	<u>3,784,941</u>
Other Financing Sources (Uses)				
Advances In	0	0	673,315	673,315
Advances Out	0	0	(1,218,263)	(1,218,263)
Transfers In	25,652	288,261	256,661	(31,600)
Transfers Out	(3,952,000)	(4,175,148)	(2,705,386)	1,469,762
<i>Total Other Financing Sources (Uses)</i>	<u>(3,926,348)</u>	<u>(3,886,887)</u>	<u>(2,993,673)</u>	<u>893,214</u>
<i>Net Change in Fund Balance</i>	(6,333,023)	(6,290,969)	(1,612,814)	4,678,155
Fund Balance at Beginning of Year	5,914,953	5,914,953	5,914,953	0
Prior Year Encumbrances Appropriated	418,070	418,070	418,070	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$42,054</u>	<u>\$4,720,209</u>	<u>\$4,678,155</u>

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$280,000	\$973,810	\$916,805	(\$57,005)
Intergovernmental	13,478,121	14,351,278	9,987,637	(4,363,641)
Other	20,000	50,532	35,996	(14,536)
<i>Total Revenues</i>	<u>13,778,121</u>	<u>15,375,620</u>	<u>10,940,438</u>	<u>(4,435,182)</u>
Expenditures				
Current:				
Human Services	<u>14,439,853</u>	<u>11,716,616</u>	<u>11,462,412</u>	<u>254,204</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(661,732)	3,659,004	(521,974)	(4,180,978)
Other Financing Source				
Transfers In	<u>560,000</u>	<u>460,000</u>	<u>332,115</u>	<u>(127,885)</u>
<i>Net Change in Fund Balance</i>	(101,732)	4,119,004	(189,859)	(4,308,863)
Fund Balance at Beginning of Year	275,086	275,086	275,086	0
Prior Year Encumbrances Appropriated	<u>307,745</u>	<u>307,745</u>	<u>307,745</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$481,099</u></u>	<u><u>\$4,701,835</u></u>	<u><u>\$392,972</u></u>	<u><u>(\$4,308,863)</u></u>

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle and Gasoline Tax Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Permissive Motor Vehicle License Tax	\$450,000	\$450,000	\$472,111	\$22,111
Licenses and Permits	0	5,000	6,125	1,125
Fines and Forfeitures	70,000	70,000	62,097	(7,903)
Intergovernmental	5,005,000	5,005,000	4,953,188	(51,812)
Interest	7,500	7,500	4,120	(3,380)
Contributions and Donations	0	1,000	1,039	39
Other	0	450,264	18,137	(432,127)
<i>Total Revenues</i>	<u>5,532,500</u>	<u>5,988,764</u>	<u>5,516,817</u>	<u>(471,947)</u>
Expenditures				
Current:				
Public Works	4,221,072	5,173,656	4,647,407	526,249
Intergovernmental	0	0	176,092	(176,092)
Debt Service:				
Principal Retirement	280,462	280,462	280,462	0
Interest and Fiscal Charges	30,196	30,336	30,336	0
<i>Total Expenditures</i>	<u>4,531,730</u>	<u>5,484,454</u>	<u>5,134,297</u>	<u>350,157</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,000,770</u>	<u>504,310</u>	<u>382,520</u>	<u>(121,790)</u>
Other Financing Sources (Use)				
Proceeds from Sale of Capital Assets	0	4,236	4,236	0
Inception of Capital Lease	0	0	750,000	750,000
Transfers In	310,658	533,361	63,333	(470,028)
Transfers Out	(1,110,658)	(932,576)	(520,798)	411,778
<i>Total Other Financing Sources (Use)</i>	<u>(800,000)</u>	<u>(394,979)</u>	<u>296,771</u>	<u>691,750</u>
<i>Net Change in Fund Balance</i>	200,770	109,331	679,291	569,960
Fund Balance at Beginning of Year	902,892	902,892	902,892	0
Prior Year Encumbrances Appropriated	149,230	149,230	149,230	0
<i>Fund Balance at End of Year</i>	<u>\$1,252,892</u>	<u>\$1,161,453</u>	<u>\$1,731,413</u>	<u>\$569,960</u>

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County Home Levy Fund
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$2,789,503	\$2,908,986	\$2,910,767	\$1,781
Charges for Services	906,964	907,369	1,032,129	124,760
Intergovernmental	775,626	782,238	784,911	2,673
Payments in Lieu of Taxes	19,433	19,433	15,905	(3,528)
Contributions and Donations	1,013	1,013	366	(647)
Other	5,631	5,631	402	(5,229)
<i>Total Revenues</i>	<u>4,498,170</u>	<u>4,624,670</u>	<u>4,744,480</u>	<u>119,810</u>
Expenditures				
Current:				
Human Services	<u>4,498,170</u>	<u>4,702,443</u>	<u>4,505,157</u>	<u>197,286</u>
<i>Net Change in Fund Balance</i>	0	(77,773)	239,323	317,096
Fund Balance at Beginning of Year	<u>2,039,542</u>	<u>2,039,542</u>	<u>2,039,542</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$2,039,542</u></u>	<u><u>\$1,961,769</u></u>	<u><u>\$2,278,865</u></u>	<u><u>\$317,096</u></u>

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Starlight School Levy Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$5,200,000	\$5,200,000	\$5,336,919	\$136,919
Charges for Services	27,000	27,000	38,718	11,718
Intergovernmental	3,692,067	3,693,067	4,112,964	419,897
Interest	30,000	30,000	39,236	9,236
Payments in Lieu of Taxes	16,000	16,000	31,810	15,810
Contributions and Donations	30,000	30,000	16,481	(13,519)
Other	1,000	0	3,348	3,348
<i>Total Revenues</i>	8,996,067	8,996,067	9,579,476	583,409
Expenditures				
Current:				
Human Services	8,851,612	9,154,188	7,168,446	1,985,742
<i>Excess of Revenues Over (Under) Expenditures</i>	144,455	(158,121)	2,411,030	2,569,151
Other Financing Source (Use)				
Transfers In	0	24	0	(24)
Transfers Out	(350,000)	(350,000)	0	350,000
<i>Total Other Financing Source (Use)</i>	(350,000)	(349,976)	0	349,976
<i>Net Change in Fund Balance</i>	(205,545)	(508,097)	2,411,030	2,919,127
Fund Balance at Beginning of Year	11,943,239	11,943,239	11,943,239	0
Prior Year Encumbrances Appropriated	179,300	179,300	179,300	0
<i>Fund Balance at End of Year</i>	\$11,916,994	\$11,614,442	\$14,533,569	\$2,919,127

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Children Services Levy Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$2,231,667	\$2,231,667	\$2,328,615	\$96,948
Charges for Services	1,050,500	1,050,500	1,005,623	(44,877)
Intergovernmental	2,450,162	2,450,162	2,654,810	204,648
Payments in Lieu of Taxes	11,489	11,489	12,724	1,235
Contributions and Donations	500	500	51,791	51,291
Other	5,000	5,000	992	(4,008)
<i>Total Revenues</i>	5,749,318	5,749,318	6,054,555	305,237
Expenditures				
Current:				
Human Services	9,578,373	9,748,373	5,888,262	3,860,111
<i>Net Change in Fund Balance</i>	(3,829,055)	(3,999,055)	166,293	4,165,348
Fund Balance at Beginning of Year	5,227,548	5,227,548	5,227,548	0
Prior Year Encumbrances Appropriated	270,914	270,914	270,914	0
<i>Fund Balance at End of Year</i>	\$1,669,407	\$1,499,407	\$5,664,755	\$4,165,348

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Fund Net Assets
Proprietary Funds
December 31, 2010

	<u>Business - Type Activities - Enterprise Funds</u>			Governmental
	<u>Sewer</u>	<u>Water</u>	<u>Total</u>	Activities - Internal Service Funds
Assets				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents	\$5,429,608	\$2,590,961	\$8,020,569	\$1,958,544
Restricted Cash and Cash Equivalents	260,450	9,360	269,810	0
Prepaid Items	437	2,614	3,051	0
Materials and Supplies Inventory	506	3,457	3,963	0
Receivables:				
Intergovernmental	190,023	0	190,023	0
Accounts	3,056,230	508,721	3,564,951	0
Interfund	5,157	5,514	10,671	725,660
<i>Total Current Assets</i>	<u>8,942,411</u>	<u>3,120,627</u>	<u>12,063,038</u>	<u>2,684,204</u>
Noncurrent Assets:				
Restricted Cash and Cash Equivalents	0	23,325	23,325	0
Deferred Charges	195,168	110,187	305,355	0
Non-Depreciable Capital Assets	3,184,864	305,670	3,490,534	0
Depreciable Capital Assets, Net	47,243,263	22,333,351	69,576,614	0
<i>Total Noncurrent Assets</i>	<u>50,623,295</u>	<u>22,772,533</u>	<u>73,395,828</u>	<u>0</u>
<i>Total Assets</i>	<u>59,565,706</u>	<u>25,893,160</u>	<u>85,458,866</u>	<u>2,684,204</u>
Liabilities				
Current Liabilities:				
Accrued Wages and Benefits	14,243	17,081	31,324	0
Intergovernmental Payable	146,458	78,119	224,577	780,734
Accounts Payable	53,098	64,878	117,976	0
Contracts Payable	19,271	0	19,271	0
Accrued Interest Payable	77,454	21,832	99,286	0
Retainage Payable	195,620	9,360	204,980	0
Interfund Payable	264,494	11,184	275,678	0
Claims Payable - Health Benefits	0	0	0	1,353,000
Current Portion of Compensated Absences Payable	24,235	28,802	53,037	0
Current Portion of General Obligation Bonds Payable	560,500	289,000	849,500	0
Current Portion of Revenue Bonds Payable	64,900	0	64,900	0
Current Portion of OWDA Loans Payable	33,802	173,221	207,023	0
<i>Total Current Liabilities</i>	<u>1,454,075</u>	<u>693,477</u>	<u>2,147,552</u>	<u>2,133,734</u>
Long-Term Liabilities (Net of Current Portion):				
Customer Deposits Payable	0	23,325	23,325	0
Compensated Absences Payable	7,139	29,974	37,113	0
Claims Payable - Workers' Compensation	0	0	0	228,618
Notes Payable	750,000	0	750,000	0
General Obligation Bonds Payable	11,707,342	5,524,574	17,231,916	0
Revenue Bonds Payable	5,329,400	0	5,329,400	0
OWDA Loans Payable	6,651,136	3,526,544	10,177,680	0
<i>Total Long-Term Liabilities</i>	<u>24,445,017</u>	<u>9,104,417</u>	<u>33,549,434</u>	<u>228,618</u>
<i>Total Liabilities</i>	<u>25,899,092</u>	<u>9,797,894</u>	<u>35,696,986</u>	<u>2,362,352</u>
Net Assets				
Invested in Capital Assets, Net of Related Debt	25,343,491	13,226,718	38,570,209	0
Restricted for Debt Service	64,830	0	64,830	0
Unrestricted	8,258,293	2,868,548	11,126,841	321,852
<i>Total Net Assets</i>	<u>\$33,666,614</u>	<u>\$16,095,266</u>	<u>\$49,761,880</u>	<u>\$321,852</u>

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Revenues, Expenses, and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2010

	<u>Business - Type Activities - Enterprise Funds</u>			Governmental Activities - Internal Service Funds
	<u>Sewer</u>	<u>Water</u>	<u>Total</u>	
Operating Revenues				
Charges for Services	<u>\$3,965,398</u>	<u>\$3,521,022</u>	<u>\$7,486,420</u>	<u>\$9,346,371</u>
Operating Expenses				
Personal Services	575,980	662,915	1,238,895	0
Contractual Services	1,078,856	1,070,436	2,149,292	2,006,126
Materials and Supplies	143,753	434,006	577,759	0
Claims	0	0	0	7,493,028
Depreciation	766,105	938,861	1,704,966	0
Amortization	130,099	0	130,099	0
Other	3,166	4,369	7,535	0
<i>Total Operating Expenses</i>	<u>2,697,959</u>	<u>3,110,587</u>	<u>5,808,546</u>	<u>9,499,154</u>
<i>Operating Income (Loss)</i>	<u>1,267,439</u>	<u>410,435</u>	<u>1,677,874</u>	<u>(152,783)</u>
Non-Operating Revenues (Expenses)				
Other Non-Operating Revenues	17,127	48,356	65,483	0
Interest and Fiscal Charges	(1,076,379)	(380,582)	(1,456,961)	0
Loss on Disposal of Capital Assets	(16,582)	(50,330)	(66,912)	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(1,075,834)</u>	<u>(382,556)</u>	<u>(1,458,390)</u>	<u>0</u>
<i>Income (Loss) Before Contributions and Transfers</i>	191,605	27,879	219,484	(152,783)
Capital Contributions from Grants	3,579,013	10,795	3,589,808	0
Capital Contributions from Customers	1,783,153	60,475	1,843,628	0
Transfers In	74,861	0	74,861	0
Transfers Out	(41,793)	0	(41,793)	0
<i>Change in Net Assets</i>	5,586,839	99,149	5,685,988	(152,783)
Net Assets Beginning of Year	<u>28,079,775</u>	<u>15,996,117</u>	<u>44,075,892</u>	<u>474,635</u>
<i>Net Assets End of Year</i>	<u>\$33,666,614</u>	<u>\$16,095,266</u>	<u>\$49,761,880</u>	<u>\$321,852</u>

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2010

	<u>Business - Type Activities - Enterprise Funds</u>			Governmental Activities - Internal Service Funds
	<u>Sewer</u>	<u>Water</u>	<u>Total</u>	
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$3,963,599	\$3,485,813	\$7,449,412	\$0
Cash Received from Transactions with Other Funds	0	0	0	9,564,929
Cash Payments for Employee Services and Benefits	(578,338)	(654,640)	(1,232,978)	0
Cash Payments for Goods and Services	(1,251,204)	(1,467,829)	(2,719,033)	(2,074,193)
Cash Payments for Claims	0	0	0	(7,665,083)
Other Non-Operating Revenues	17,127	48,356	65,483	0
Utility Deposits Received	0	19,425	19,425	0
Utility Deposits Returned	0	(1,360)	(1,360)	0
Utility Deposits Applied	0	(4,040)	(4,040)	0
Other Operating Expenses	(3,166)	(4,369)	(7,535)	0
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>2,148,018</u>	<u>1,421,356</u>	<u>3,569,374</u>	<u>(174,347)</u>
Cash Flows from Noncapital Financing Activities				
Advances In	183,230	0	183,230	0
Advances Out	(9,500)	0	(9,500)	0
Transfers In	74,861	0	74,861	0
Transfers Out	(41,793)	0	(41,793)	0
<i>Net Cash Provided by Noncapital Financing Activities</i>	<u>206,798</u>	<u>0</u>	<u>206,798</u>	<u>0</u>
Cash Flows from Capital and Related Financing Activities				
Payment for Capital Acquisitions	(6,644,098)	(921,697)	(7,565,795)	0
Bond Anticipation Notes Issued	750,000	0	750,000	0
OWDA Loans Issued	5,632,642	127,996	5,760,638	0
Tap-In Fees	840,466	60,475	900,941	0
Capital Grants	3,651,789	0	3,651,789	0
Principal Paid on General Obligation Bonds	(535,500)	(284,000)	(819,500)	0
Principal Paid on Bond Anticipation Notes	(800,000)	0	(800,000)	0
Principal Paid on OWDA Loans	(3,603,067)	(170,292)	(3,773,359)	0
Principal Paid on Revenue Bonds	(62,500)	0	(62,500)	0
Interest and Fiscal Charges Paid on General Obligation Bonds	(532,667)	(271,163)	(803,830)	0
Interest and Fiscal Charges Paid on Bond Anticipation Notes	(24,861)	0	(24,861)	0
Interest and Fiscal Charges Paid on OWDA Loans	(266,848)	(69,641)	(336,489)	0
Interest and Fiscal Charges Paid on Revenue Bonds	(246,224)	0	(246,224)	0
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>(1,840,868)</u>	<u>(1,528,322)</u>	<u>(3,369,190)</u>	<u>0</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	513,948	(106,966)	406,982	(174,347)
Cash and Cash Equivalents Beginning of Year	<u>5,176,110</u>	<u>2,730,612</u>	<u>7,906,722</u>	<u>2,132,891</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$5,690,058</u>	<u>\$2,623,646</u>	<u>\$8,313,704</u>	<u>\$1,958,544</u>

(continued)

Muskingum County, Ohio
Statement of Cash Flows
Proprietary Funds (Continued)
For the Year Ended December 31, 2010

	<u>Business - Type Activities - Enterprise Funds</u>			Governmental Activities - Internal Service Funds
	<u>Sewer</u>	<u>Water</u>	<u>Total</u>	<u>Funds</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Operating Income (Loss)	\$1,267,439	\$410,435	\$1,677,874	(\$152,783)
Adjustments:				
Other Non-Operating Revenues	17,127	48,356	65,483	0
Depreciation	766,105	938,861	1,704,966	0
Amortization	130,099	0	130,099	0
Changes in Assets and Liabilities:				
Increase in Accounts Receivable	(2,531)	(30,411)	(32,942)	0
Decrease in Prepaid Items	540	129	669	0
(Increase) Decrease in Interfund Receivable	732	(4,798)	(4,066)	218,558
(Increase) Decrease in Materials and Supplies Inventory	151	(756)	(605)	0
Increase (Decrease) in Accounts Payable	(36,781)	38,683	1,902	0
Increase in Accrued Wages and Benefits	1,012	923	1,935	0
Increase in Contracts Payable	4,275	0	4,275	0
Decrease in Retainage Payable	(24,660)	(7,559)	(32,219)	0
Increase in Compensated Absences Payable	3,069	17,298	20,367	0
Increase (Decrease) in Interfund Payable	723	(2,221)	(1,498)	0
Decrease in Claims Payable	0	0	0	(368,022)
Increase in Customer Deposits Payable	0	14,025	14,025	0
Increase (Decrease) in Intergovernmental Payable	20,718	(1,609)	19,109	127,900
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$2,148,018</u>	<u>\$1,421,356</u>	<u>\$3,569,374</u>	<u>(\$174,347)</u>

Noncash Transactions:

During 2010, capital contributions from customers increased \$942,687 in the Sewer Enterprise Fund due to an increase in receivables for unbilled tap-in fees. The Sewer Enterprise Fund reflects a net decrease in capital contributions from grants of \$72,776 resulting from a decrease in intergovernmental receivables of \$241,477 and capital asset acquisitions of \$168,701. The Water Enterprise Fund reflects an increase in capital contributions from grants in the amount of \$10,795 resulting from capital asset acquisitions.

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2010

Assets	
Equity in Pooled Cash and Cash Equivalents	\$13,049,123
Cash and Cash Equivalents in Segregated Accounts	851,389
Receivables:	
Permissive Motor Vehicle License Tax	3,454
Intergovernmental	7,428,378
Accounts	3,188,610
Property Taxes	64,863,931
Lodging Taxes	14,980
Payments in Lieu of Taxes	591,889
	<hr/>
<i>Total Assets</i>	<u><u>\$89,991,754</u></u>
 Liabilities	
Intergovernmental Payable	\$82,715,585
Deposits Held and Due to Others	290,316
Undistributed Monies	6,985,853
	<hr/>
<i>Total Liabilities</i>	<u><u>\$89,991,754</u></u>

See accompanying notes to the basic financial statements

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2010

NOTE 1 - REPORTING ENTITY

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

Reporting Entity

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

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

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

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2010

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

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

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

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

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2010

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

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

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

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

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

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2010

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Basis of Presentation

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

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

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2010

B. Fund Accounting

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

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

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

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

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

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

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

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

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

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2010

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

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

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

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

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

C. Measurement Focus

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

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2010

D. Basis of Accounting

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

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

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

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

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

Property taxes for which there is an enforceable legal claim as of December 31, 2010, but which were levied to finance year 2011 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

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

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2010

E. Budgetary Process

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

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

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

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

F. Cash and Cash Equivalents

Cash balances of the County's funds, except cash held by a trustee, fiscal agent, or held in segregated accounts, are pooled and invested in short-term investments in order to provide improved cash management. During 2010, investments were limited to non-participating certificates of deposit, certificates of deposit, and federal, state, and local agency securities. Except for non-participating contracts and certificates of deposit, investments are reported at fair value which is based on quoted market prices. Non-participating investment contracts and certificates of deposit are reported at cost or amortized cost. Investments of the cash management pool and investments with original maturities of three months or less at the time they are purchased by the County are presented on the financial statements as cash equivalents. Investments with an initial maturity of more than three months not purchased from the pool are reported as investments. The County has segregated bank accounts for monies held separate from the County's central bank accounts. These bank accounts are presented on the financial statements as "Cash and Cash Equivalents in Segregated Accounts" since they are not required to be deposited into the County Treasury.

"Cash and Cash Equivalents with Escrow Agents" represent monies on hand with an escrow agent for unspent financing of a lease obligation.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2010

Interest revenue is distributed to the funds according to the Muskingum County Prosecutor's interpretation of Ohio constitutional and statutory requirements. During 2010, interest was distributed to the General Fund, and certain special revenue funds. Interest revenue credited to the General Fund during 2010 amounted to \$707,595, which includes \$623,545 assigned from other County funds.

G. Restricted Assets

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

H. Receivables and Payables

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

I. Inventory of Supplies

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

J. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2010, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

K. Interfund Balances

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

L. Capital Assets

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

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2010

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

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

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

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

M. Compensated Absences

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2010

N. Accrued Liabilities and Long-Term Obligations

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

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

O. Bond Premiums, Discounts, and Issuance Costs

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

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

P. Capital Contributions

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

Q. Fund Balance Reserves

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

R. Internal Activity

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2010

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

S. Net Assets

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

T. Operating Revenues and Expenses

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

U. Extraordinary and Special Items

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

V. Estimates

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

NOTE 3 - CHANGE IN ACCOUNTING PRINCIPLE

For 2010, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 51, "Accounting and Financial Reporting for Intangible Assets". GASB Statement No. 51 establishes accounting and financial reporting requirements for intangible assets to reduce inconsistencies thereby enhancing the comparability of accounting and financial reporting of such assets among state and local governments. The implementation of this statement did not result in any change to the County's financial statements.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2010

NOTE 4 - BUDGETARY BASIS OF ACCOUNTING

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

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

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

Muskingum County, Ohio

**Notes to the Basic Financial Statements
December 31, 2010**

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

	Net Change in Fund Balances General and Major Special Revenue Funds					
	General	Public Assistance	Motor Vehicle and Gasoline Tax	County Home Levy	Starlight School Levy	Children Services Levy
GAAP Basis	\$817,924	\$540,754	\$1,186,532	\$374,040	\$2,624,836	\$481,527
Net Adjustment for Revenue Accruals	(857,884)	0	9,250	0	27,358	6,064
Beginning of the Year:						
Unrecorded Cash	65,766	153,481	475	0	11,482	27,359
Unreported Interest	(72,036)	0	0	0	0	0
Agency Fund						
Cash Allocation	65,634	0	0	76,319	152,638	61,055
Prepaid Items	293,080	17,147	3,241	400	15,656	6,828
End of the Year:						
Unrecorded Cash	(51,284)	(32,003)	(306)	0	0	0
Unreported Interest	(9,514)	0	0	0	0	0
Agency Fund						
Cash Allocation	(116,800)	0	0	(135,814)	(271,627)	(108,651)
Prepaid Items	(217,540)	(4,873)	(854)	(1,441)	(16,219)	(55)
Net Adjustment for Expenditure Accruals	(363,397)	(613,183)	(221,572)	(9,341)	(24,006)	166,991
Transfers Out	(144,449)	0	0	0	0	0
Advances In	66,765	0	0	0	0	0
Advances Out	(611,713)	0	0	0	0	0
Encumbrances	(477,366)	(251,182)	(297,475)	(64,840)	(109,088)	(474,825)
Budget Basis	<u>(\$1,612,814)</u>	<u>(\$189,859)</u>	<u>\$679,291</u>	<u>\$239,323</u>	<u>\$2,411,030</u>	<u>\$166,293</u>

Muskingum County, Ohio

**Notes to the Basic Financial Statements
December 31, 2010**

NOTE 5 - ACCOUNTABILITY AND COMPLIANCE

A. Accountability

The following funds had deficit fund balances/net assets as of December 31, 2010:

Fund Type/Fund	Deficit Fund Balances/ Net Assets
<u>Special Revenue Funds:</u>	
Public Assistance	\$42,150
Homeland Security	170,861
Community Correction	3,259
 <u>Capital Project Funds:</u>	
Highway	115,657
Maysville Building Renovations	148,513
 Self-Insurance Health Internal Service Fund	 859,245

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

B. Legal Compliance

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

Fund Type/Fund	Excess
<u>Special Revenue Funds:</u>	
Motor Vehicle and Gasoline Tax	
Intergovernmental	
Contractual Services	\$176,092
Block Grants	
Debt Service	
Principal Retirement	28,716
 <u>Debt Service Funds:</u>	
Note Retirement	
Transfers Out	141,631
Sewer Debt Service	
Debt Service	
Principal Retirement	3,424,662
 <u>Proprietary Fund:</u>	
Water Enterprise	
Interest and Fiscal Charges	364

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2010

NOTE 6 - DEPOSITS AND INVESTMENTS

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

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

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

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

1. United States Treasury Bills, Notes, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States, or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or securities entered into by any federal government agency or instrumentality, including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivision are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in (1) or (2) above, and repurchase agreements secured by such obligations, provided that these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAROhio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange similar securities or cash, equal value for equal value;

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2010

9. Up to twenty-five percent of the County's average portfolio may be in either of the following:
 - a. Commercial paper notes in entities incorporated under the laws of Ohio or any other State that have assets exceeding five hundred million dollars rated at the time of purchase, which are rated in the highest qualification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation and which mature within 270 days after purchase;
 - b. Bankers acceptances eligible for purchase by the federal reserve system and which mature within 180 days after purchase.
10. Fifteen percent of the County's average portfolio may be in notes issued by U.S. corporations or by depository institutions that are doing business under authority granted by the U.S. provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase.
11. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency or instrumentality, and/or highly rated commercial paper.
12. One percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

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

At December 31, 2010, the County's Starlight School Levy Special Revenue Fund had a cash balance of \$2,425,768 with MEORC, a jointly governed organization (see Note 21). The money is held by MEORC in a pooled account which is representative of numerous entities and therefore cannot be classified by risk under GASB Statement 40. Any risk associated with the cash and cash equivalents and investments for MEORC as a whole may be obtained from their audit report. To obtain financial information, write to the Mid East Ohio Regional Council, Cathy Henthorn, who serves as Director of Financial Operations, 160 Columbus Road, Mt. Vernon, Ohio 43050.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2010

Cash on Hand

At year-end, the County had \$437,344 in undeposited cash on hand which is included on the financial statements of the County as part of “Equity in Pooled Cash and Cash Equivalents” and “Cash and Cash Equivalents in Segregated Accounts”.

Deposits

Custodial Credit Risk Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year-end, \$23,919,089 of the County’s bank balance of \$46,663,872 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

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

Investments

As of December 31, 2010, the County had the following investments. All investments are in an internal investment pool.

	Fair Value	Maturity	Percent of Total Investments	Rating	Rating Agency
Federal Home Loan Mortgage Corporation Bonds	\$1,997,729	03/07/2013 to 08/12/2015	11.10%	AAA	S&P
Federal National Mortgage Association Bonds	3,470,963	12/20/2013 to 11/30/2015	19.28%	AAA	S&P
Federal Home Loan Bank Bonds	5,572,188	03/15/2012 to 12/15/2015	30.95%	AAA	S&P
State and Local Government Series Bonds	28,000	07/01/2011 to 07/01/2014	0.16%	AAA	S&P
Federal Home Loan Mortgage Corporation Step-Up Bonds	499,999	3/17/2014	2.78%	AAA	S&P
Federal Home Loan Bank Step-Up Bonds	500,625	11/26/2012	2.78%	AAA	S&P
Federal Farm Credit Bank Bonds	5,933,279	10/03/2011 to 04/28/2015	32.95%	AAA	S&P
Total	\$18,002,783		100.00%		

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

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2010

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

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

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

NOTE 7 - PROPERTY TAXES

Property taxes include amounts levied against all real, public utility, and tangible personal property (used in business) located in the County. Property tax revenue received during 2010 for real and public utility property taxes represents collections of 2009 taxes. Property tax payments received during 2010 for tangible personal property (other than public utility property) are for 2010 taxes.

2010 real property taxes are levied after October 1, 2010, on the assessed value as of January 1, 2010, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2010 real property taxes are collected in and intended to finance 2011.

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

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2010 public utility property taxes became a lien December 31, 2009, are levied after October 1, 2010, and are collected in 2011 with real property taxes.

Tangible personal property tax revenue received during 2010 (other than public utility property tax) represents the collection of 2010 taxes levied against local and inter-exchange telephone companies. Tangible personal property tax on business inventory, manufacturing machinery and equipment, and furniture and fixtures is no longer levied and collected. Tangible personal property taxes received from telephone companies in 2010 were levied after October 1, 2009, on the value as of December 31, 2009. Payments by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 30, with the remainder payable by September 20.

The full tax rate for all County operations for the year ended December 31, 2010, was \$14.05 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2010 property tax receipts were based are as follows:

Muskingum County, Ohio

**Notes to the Basic Financial Statements
December 31, 2010**

Real Property	\$1,452,447,590
Public Utility Personal Property	80,156,260
Tangible Personal Property	<u>1,555,490</u>
Total Assessed Value	<u><u>\$1,534,159,340</u></u>

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County. Property taxes receivable represents real and public utility taxes and outstanding delinquencies which are measurable as of December 31, 2010 and for which there is an enforceable legal claim. In the General Fund and the County Home Levy, Starlight School Levy, Children Services Levy, Tuberculosis Clinic, Senior Citizens Levy, Mental Health Levy, and Sheriff Levy Special Revenue Funds, the entire receivable has been offset by deferred revenue since the current taxes were not levied to finance 2010 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as revenue while the remainder of the receivable is deferred.

NOTE 8 - PERMISSIVE SALES AND USE TAXES

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

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

NOTE 9 - RECEIVABLES

Receivables at December 31, 2010, consisted of taxes, payments in lieu of taxes, accrued interest, sales taxes, permissive motor vehicle license tax, accounts (billings for user charged services, including unbilled utility services and tap-in fees that the County is allowing property owners to pay over time), special assessments, interfund, loans, and intergovernmental receivables arising from grants, entitlements and shared revenues. A summary of the principal items of intergovernmental receivables follows:

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2010

<u>Governmental Activities</u>	<u>Amount</u>
Property Tax Allocations	\$1,336,646
Local Government Subsidies	682,515
Election Grants	4,455
Highway Traffic Safety Grant	2,028
JAG Grant	14,269
Litter Grants and Subsidies	4,000
Felony Delinquent Care and Custody Grants	68,877
Homeland Security Grants	172,614
Business Incubator Grants	324,249
Highway Grants	70,292
Breakfast/Lunch Reimbursement	3,168
Public Defender	87,915
Detention Reimbursements	26,895
Estate Taxes	11,721
MVL Distribution	1,310,920
Gasoline Excise Tax	1,156,093
JEDD Income Tax Sharing	137,565
911 Wireless Grant	33,635
Victims of Criminal Account Grant	30,297
Ohio Childrens' Trust Grant	13,832
Community Development Block Grants	1,545,385
Jail Reduction Grant	22,033
Community Corrections Grant	125,413
DARE Grant	4,500
Tuberculosis Reimbursements	80,387
Children Services Grants and Subsidies	585,519
Child Support Enforcement Grants and Subsidies	57,928
Starlight School Levy Grants and Subsidies	386,941
Miscellaneous Intergovernmental Receivables	50,611
Total Governmental Activities	<u>8,350,703</u>
<u>Business - Type Activities</u>	
Community Development Block Grants	190,023
Total Intergovernmental Receivables	<u>\$8,540,726</u>

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

Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Delinquent property taxes deemed collectible by the County Auditor and recorded as a receivable in the amount of \$2,937,660 may not be collected within one year.

During 2010 and in previous years, several tax abatement agreements were entered into between the County and local businesses to encourage economic growth in the County. In addition to the abatements, the businesses also agreed with the County and various school districts to make compensation payments in lieu of taxes. Each agreement states a specified percentage that the businesses will pay based on what the property taxes would normally have been. The receivable has been recorded in each of the levied funds. The County is not able to record a receivable for the entire amount of all payments because the payments are based upon projected collections.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2010

The County entered into Tax Increment Financing Agreements with The Longaberger Company during 1999 and Lowe's Home Center, Inc. during 1994 for the construction of a distribution center and infrastructure improvements. To encourage these improvements, the companies were granted an exemption from paying any property taxes on the new construction; however, payments in lieu of taxes are made to the County in an amount equal to the real property taxes that otherwise would have been due. These payments are being used to finance the above improvements and will continue until the earlier of 30 years or until the revenue in lieu of taxes equals or exceeds the costs of the improvements. A receivable for the amount that will be received by the County in future years has been recorded in the Redevelopment Tax Equivalent and the Brandywine Loop Extension Special Revenue Funds. The receivables represent amounts measurable at December 31, 2010.

Special assessments relating to the payment of debt are not expected to be collected within one year. The amount not scheduled for collection during the subsequent year is \$307,268. The County has \$27,288 in delinquent special assessments at December 31, 2010.

Loans Receivable, although ultimately collectible, will not be collected within one year. The County is reflecting a \$303,229 loan receivable in the Debt Service Fund with \$20,000 to be received during 2011. This is the result of a loan made to the County Fairboard during 2002. The remaining amount of loans receivable of \$48,000 in the General Fund represents a loan made to Forever Dads (\$12,000) and the Zanesville-Muskingum County Port Authority (\$36,000) that is to be repaid during 2011.

NOTE 10 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2010, was as follows:

	Balance December 31, 2009	Additions	Reductions	Balance December 31, 2010
<u>Governmental Activities</u>				
Non-Depreciable Capital Assets:				
Land	\$6,652,304	\$28,460	\$0	\$6,680,764
Land Improvements	32,194,026	1,582,956	0	33,776,982
Construction in Progress	1,522,729	159,803	(1,595,676) **	86,856
Total Non-Depreciable Capital Assets	<u>40,369,059</u>	<u>1,771,219</u>	<u>(1,595,676)</u>	<u>40,544,602</u>
Depreciable Capital Assets:				
Buildings	41,320,911	149,077	(12,128)	41,457,860
Machinery, Equipment, Furniture and Fixtures	6,175,426	224,267	(54,465)	6,345,228
Vehicles	6,702,454	456,559	(448,550)	6,710,463
Infrastructure	52,422,728	2,610,682	(2,870,717)	52,162,693
Total Depreciable Capital Assets	<u>106,621,519</u>	<u>3,440,585</u>	<u>(3,385,860)</u>	<u>106,676,244</u>
Accumulated Depreciation:				
Buildings	(9,941,838)	(817,185)	4,253	(10,754,770)
Machinery, Equipment, Furniture and Fixtures	(4,926,949)	(358,905)	45,473	(5,240,381)
Vehicles	(5,197,451)	(533,358)	436,490	(5,294,319)
Infrastructure	(23,288,529)	(2,013,638)	1,494,929	(23,807,238)
Total Accumulated Depreciation	<u>(43,354,767)</u>	<u>(3,723,086) *</u>	<u>1,981,145</u>	<u>(45,096,708)</u>
Total Depreciable Capital Assets, Net	<u>63,266,752</u>	<u>(282,501)</u>	<u>(1,404,715)</u>	<u>61,579,536</u>
Governmental Capital Assets, Net	<u>\$103,635,811</u>	<u>\$1,488,718</u>	<u>(\$3,000,391)</u>	<u>\$102,124,138</u>

Muskingum County, Ohio

**Notes to the Basic Financial Statements
December 31, 2010**

*Depreciation expense was charged to governmental activities as follows:

General Government:	
Legislative and Executive	\$268,112
Judicial	131,556
Public Safety	374,177
Public Works	2,483,276
Health	64,374
Human Services	401,591
Total Depreciation Expense	<u>\$3,723,086</u>

** During 2010, there were deletions of construction in progress in the amount of \$500 for costs originally capitalized for a project that has been determined not to be feasible to complete.

	Balance December 31, 2009	Additions	Reductions	Balance December 31, 2010
<u>Business - Type Activities</u>				
Non-Depreciable Capital Assets:				
Land	\$199,100	\$0	\$0	\$199,100
Construction in Progress	7,277,742	6,824,245	(10,810,553)	3,291,434
Total Non-Depreciable Capital Assets	<u>7,476,842</u>	<u>6,824,245</u>	<u>(10,810,553)</u>	<u>3,490,534</u>
Depreciable Capital Assets:				
Buildings	819,319	16,988	0	836,307
Machinery, Equipment, Furniture and Fixtures	391,020	47,972	0	438,992
Vehicles	729,327	25,375	0	754,702
Infrastructure	84,885,974	11,641,264	(110,251)	96,416,987
Total Depreciable Capital Assets	<u>86,825,640</u>	<u>11,731,599</u>	<u>(110,251)</u>	<u>98,446,988</u>
Accumulated Depreciation:				
Buildings	(399,751)	(19,398)	0	(419,149)
Machinery, Equipment, Furniture and Fixtures	(242,379)	(68,285)	0	(310,664)
Vehicles	(652,207)	(35,851)	0	(688,058)
Infrastructure	(25,784,311)	(1,711,531)	43,339	(27,452,503)
Total Accumulated Depreciation	<u>(27,078,648)</u>	<u>(1,835,065) *</u>	<u>43,339</u>	<u>(28,870,374)</u>
Total Depreciable Capital Assets, Net	<u>59,746,992</u>	<u>9,896,534</u>	<u>(66,912)</u>	<u>69,576,614</u>
Business - Type Activities				
Capital Assets, Net	<u>\$67,223,834</u>	<u>\$16,720,779</u>	<u>(\$10,877,465)</u>	<u>\$73,067,148</u>

*Of this amount, \$130,099 is presented as amortization expense on the Statement of Revenues, Expenses, and Changes in Fund Net Assets relating to the County's intangible asset of purchased sewer capacity which is included in the above table as part of infrastructure.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2010

NOTE 11 - RISK MANAGEMENT

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

Coverage is as follows:

Property Coverage:

Property	\$126,958,165 replacement cost value
Equipment Breakdown	\$100,000,000 replacement cost value
Crime	\$1,000,000

Liability Coverage:

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

<u>Boiler and Machinery Coverage</u>	\$100,000,000 limit
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The deductible on the above coverage for each occurrence is \$5,000.

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

The County maintains a limited risk health insurance program for employees through Sun Life Assurance Company. Premiums are paid to a third party administrator, MedBen Administrative Group. The claims are processed and monitored by a County insurance administrator in conjunction with the third party administrator. An internal service fund is presented in the financial statements and reflects premiums paid into the Self-Insurance Health Internal Service Fund by other funds which are available to pay claims and administrative costs, and establish claim reserves. An excess coverage insurance policy covers annual individual claims in excess of \$100,000 and aggregate annual claims in excess of \$9,739,044.

The claims liability of the Self-Insurance Health Internal Service Fund of \$1,353,000 is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Amounts reported were provided by the County's third party administrators.

Muskingum County, Ohio

**Notes to the Basic Financial Statements
December 31, 2010**

Changes in the funds' claims liability for 2009 and 2010 were:

Fund	Balance at Beginning of Year	Current Year Claims	Claims Payments	Balance at End of Year
<u>Self Insurance Health</u>				
2009	\$1,219,000	\$7,726,328	\$7,237,528	\$1,707,800
2010	1,707,800	7,142,520	7,497,320	1,353,000

The County participates in the State Workers' Compensation retrospective rating and payment program. Under the retrospective rating program, the County accumulates workers' compensation premiums in a self-insurance internal service fund based upon rates determined by their third party administrator. A portion of the premiums are paid to the State of Ohio to cover administrative fees, while the remaining premiums are maintained in the fund and used to pay claims as they are billed by the State. Claims are billed to the County one year in arrears. Once the County receives notice of the 2010 claims paid by the Bureau of Workers' Compensation, the County will reimburse the State for claims paid on the County's behalf. This payable is reclassified from claims payable to intergovernmental payable.

Participation in the plan is approved on a yearly basis and is limited to counties that can meet the plan's selection criteria. The County contracts with the firm of Comp Management, Inc. to provide administrative, costs controls, and actuarial services for the plan. Incurred but not reported, incurred but not paid, and premium of \$1,009,352 have been accrued as liabilities at December 31, 2010, based on an estimate by the County Auditor's office and the Bureau of Workers' Compensation. The intergovernmental and claims liabilities reported in the Workers' Compensation Internal Service Fund at December 31, 2010, is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid costs, including estimates of costs related to incurred but not reported and incurred but not paid claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Changes in the fund's claims and intergovernmental liabilities in 2009 and 2010 were:

Self-Insurance Workers' Compensation Fund	Balance at Beginning of Year	Current Year Claims	Claims Payments	Change in Workers' Compensation Premium	Balance at End of Year
2009	\$799,194	\$636,395	\$561,075	\$20,160	\$894,674
2010	894,674	350,508	167,763	(68,067)	1,009,352

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2010

NOTE 12 - DEFINED BENEFIT PENSION PLANS

A. Ohio Public Employees Retirement System

Plan Description - The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The Traditional Pension Plan is a cost-sharing, multiple-employer defined benefit pension plan. The Member-Directed Plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the Member Directed Plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The Combined Plan is a cost-sharing, multiple-employer defined benefit pension plan. Under the combined plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to, but less than, the Traditional Pension Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member Directed Plan. While members in State and local divisions may participate in all three plans, law enforcement (generally sheriffs, deputy sheriffs, and township police) and public safety divisions exist only within the Traditional Pension Plan.

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

Funding Policy - The Ohio Revised Code provides statutory authority for member and employer contributions and currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for law enforcement and public safety employer units. Member contribution rates, as set forth in the Ohio Revised Code, are not to exceed 10 percent of covered payroll. For the year ended December 31, 2010, members in state and local classifications contributed 10.0 percent of covered payroll while public safety and law enforcement members contributed 10.5 percent and 11.1 percent, respectively. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Pension Plan. For 2010, member and employer contribution rates were consistent across all three plans.

The County's 2010 contribution rate was 14.0 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 17.87 percent of covered payroll. The portion of employer contributions used to fund pension benefits is net of post-employment health care benefits. The portion of employer contribution allocated to health care for members in the Traditional Plan was 5.5 percent from January 1 through February 28, 2010, and 4.23 percent from March 1 through December 31, 2010. The portion of employer contributions allocated to health care for members in the Combined Plan was 4.73 percent from January 1 through February 28, 2010, and 4.23 percent from March 1 through December 31, 2010. Employer contributions rates are actuarially determined.

The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2010, 2009, and 2008 were \$2,723,207, \$2,505,810, and \$2,162,872 respectively. For 2010, 94 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2009 and 2008. Contributions to the Member-Directed Plan for 2010 were \$76,322 made by the County and \$54,516 made by the plan members.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2010

B. State Teachers Retirement System (STRS)

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

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

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

Funding Policy - For the fiscal year ended December 31, 2010, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. For fiscal year 2009, the portion used to fund pension obligations was also 13 percent. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to STRS Ohio for the years ended December 31, 2010, 2009, and 2008 were \$100,519, \$115,660, and \$117,376, respectively; 97 percent has been contributed for 2010 and 100 percent for years 2009 and 2008. Contributions to the DC and Combined plans for 2010 were \$226 made by the County and \$161 made by the plan members.

NOTE 13 - POST-EMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System (OPERS)

Plan Description - Ohio Public Employees Retirement System (OPERS) administers three separate pension plans. The Traditional Pension Plan - a cost-sharing, multiple-employer defined benefit pension plan; the Member-Directed Plan - a defined contribution plan; and the Combined Plan - a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2010

OPERS maintains a cost sharing multiple-employer defined benefit post-employment health care plan for qualifying members of both the Traditional and Combined Pension Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post-employment health care. The plan includes a medical plan, a prescription drug program, and Medicare Part B premium reimbursement.

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

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

Funding Policy - The post-employment health care plan was established under, and is administered in accordance with, Internal Revenue Code 401 (h). The Ohio revised Code provides the statutory authority requiring public employers to fund post-employment health care through contributions to OPERS. A portion of each employer's contribution to the Traditional or Combined Plans is set aside for the funding of post-employment health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2010, state and local government employers contributed at a rate of 14.0 percent of covered payroll, and public safety and law enforcement employers contributed at 17.87 percent. The Ohio revised Code currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for law and public safety employer units.

Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding post-employment health care benefits. The portion of employer contributions allocated to health care for members in the Traditional Plan was 5.5 percent from January 1 through February 28, 2010, and 5 percent from March 1 through December 31, 2010. The portion of employer contributions allocated to health care for members in the Combined Plan was 4.73 percent from January 1 through February 28, 2010, and 4.23 percent from March 1 through December 31, 2010.

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

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2010, 2009, and 2008 were \$1,559,229, \$1,829,177 and \$2,162,872 respectively; 94 percent has been contributed for 2010 and 100 percent for 2009 and 2008.

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

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2010

B. State Teachers Retirement System (STRS)

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

Funding Policy - Ohio law authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2010, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. The County's contributions for health care for the years ended December 31, 2010, 2009, and 2008 were \$7,732, \$8,897 and \$9,029, respectively; 97 percent has been contributed for 2010 and 100 percent has been contributed for 2009 and 2008.

NOTE 14 - OTHER EMPLOYEE BENEFITS

A. Compensated Absences

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

B. Other Health Insurance Options

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

C. Early Retirement Incentive

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

Muskingum County, Ohio

**Notes to the Basic Financial Statements
December 31, 2010**

NOTE 15 - CAPITAL LEASES-LESSEE DISCLOSURE

In prior years and the current year, the County has entered into capitalized leases for copiers, postage machines, vehicles, road equipment, excavators, a chip spreader, and a wheel loader. Each lease meets the criteria of a capital lease set forth in the Statement of Financial Accounting Standards No. 13 "Accounting for Leases", which defines a capital lease as one which transfers benefits and risks of ownership to the lessee. Capital lease payments are reflected as debt service expenditures in the basic financial statements for the governmental funds.

The assets acquired by lease have been capitalized in the government-wide statements governmental activities in the amount of \$1,716,926, which is equal to the present value of the future minimum lease payments at the time of acquisition. A corresponding liability was recorded in the government-wide statements as part of governmental activities. Governmental activities capitalized leased assets are reflected net of accumulated depreciation in the amount of \$608,664 at December 31, 2010. Principal payments toward all capital leases during 2010 totaled \$227,723 for governmental activities.

During 2010, the County entered into lease arrangements for 5 vehicles of the sheriff's department and road equipment for the Motor Vehicle and Gasoline Tax Special Revenue Fund

Future minimum lease payments through 2015 for governmental activities are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2011	\$157,226	\$27,922
2012	269,514	17,979
2013	150,366	11,004
2014	153,813	7,091
2015	157,828	3,076
Total	<u>\$888,747</u>	<u>\$67,072</u>

NOTE 16 - CONTRACTUAL COMMITMENTS

As of December 31, 2010, the County had contractual purchase commitments for the following projects:

<u>Project</u>	<u>Fund</u>	<u>Purchase Commitments</u>	<u>Amounts Paid as of 12/31/2010</u>	<u>Amounts Remaining on Contracts</u>
Business Incubator	Maysville Building			
Building Renovations	Capital Projects	\$262,365	\$0	\$262,365
Sonora Extension Sewer Project	Sewer Enterprise	879,921	865,186	14,735
Olde Falls Road Sewer Project	Sewer Enterprise	1,356,657	991,775	364,882
Coopermill Sewer Project	Sewer Enterprise	1,766,922	1,625,569	141,353
		<u>\$4,265,865</u>	<u>\$3,482,530</u>	<u>\$783,335</u>

NOTE 17 - LONG-TERM OBLIGATIONS

Changes in the County's long-term obligations during 2010 consist of the following:

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2010

	Outstanding 12/31/2009	Additions	Deletions	Outstanding 12/31/2010	Amounts Due Within One Year
<u>Governmental Activities</u>					
General Obligation Bonds:					
2002 Various Interest Rate Various Purpose Serial Bonds - \$1,670,000	\$935,000	\$0	\$120,000	\$815,000	\$120,000
2002 Various Interest Rate Various Purpose Term Bonds - \$1,085,000	1,085,000	0	0	1,085,000	0
2006 Various Interest Rate Various Purpose Serial Bonds - \$600,000	585,000	0	30,000	555,000	35,000
2006 Various Interest Rate Various Purpose Term Bonds - \$260,000	260,000	0	0	260,000	0
Bond Premium	765	0	45	720	0
2009 Various Interest Rate Various Purpose Improvement Serial Bonds - \$2,270,000	2,270,000	0	87,000	2,183,000	87,000
Bond Premium	14,987	0	756	14,231	0
2009 Various Interest Rate Various Purpose County Facilities Refunding Serial Bonds - \$9,425,000	8,535,000	0	1,010,000	7,525,000	825,000
Bond Premium	142,578	0	7,921	134,657	0
Deferred Amount on Refunding	(313,920)	0	(17,440)	(296,480)	0
Total General Obligation Bonds	13,514,410	0	1,238,282	12,276,128	1,067,000
Special Assessment Debt with Governmental Commitment:					
1989 7.89% Maysville Special Assessment OWDA - \$445,478	80,188	0	17,819	62,369	17,819
1996 Variable Interest Nob Hill Special Assessment Bonds - \$610,000	300,000	0	35,000	265,000	35,000
2002 Various Interest Rate Ash Meadows Special Assessment Serial Bonds - \$130,000	70,000	0	10,000	60,000	10,000
2002 Various Interest Rate Ash Meadows Special Assessment Term Bonds - \$85,000	85,000	0	0	85,000	0
2003 Various Interest Rate Capital Facilities Refunding Serial Bonds - \$64,000	43,000	0	3,500	39,500	3,500
2003 Various Interest Rate Capital Facilities Refunding Term Bonds - \$17,000	17,000	0	0	17,000	0
Deferred Amount on Refunding	(7,866)	0	(414)	(7,452)	0
2008 4.21% Rose Hill Road Area Waterline Special Assessment OWDA - \$172,042	172,042	0	2,944	169,098	3,069
Total Special Assessment Debt	759,364	0	68,849	690,515	69,388
OWDA Loan:					
2009 0% Home Sewage Treatment System - \$45,434	0	28,716	28,716	0	0
Long-Term Bond Anticipation Notes:					
2009 3.95% Taxable County Building Acquisition Note - \$492,000	467,000	0	467,000	0	0
2010 4.25% County Building Acquisition Note - \$467,000	0	467,000	0	467,000	0
Total Long-Term Bond Anticipation Notes	467,000	467,000	467,000	467,000	0
Compensated Absences	3,836,114	1,583,447	1,835,710	3,583,851	1,618,294
Workers' Compensation Claims Payable	241,840	154,541	167,763	228,618	0
Long-Term Contracts Payable - TID	9,378,635	0	1,132,508	8,246,127	1,168,281
Capital Leases	258,220	858,250	227,723	888,747	157,226
Early Retirement Incentive Payable	298,317	0	185,395	112,922	112,922
Total Governmental Activities	\$28,753,900	\$3,091,954	\$5,351,946	\$26,493,908	\$4,193,111

(continued)

Muskingum County, Ohio

Notes to the Basic Financial Statements
December 31, 2010

(continued)

	Outstanding 12/31/2009	Additions	Deletions	Outstanding 12/31/2010	Amounts Due Within One Year
<u>Business-Type Activities</u>					
General Obligation Bonds:					
2002 Various Interest Rate Sewer Improvement Serial Bonds - \$940,000	\$525,000	\$0	\$65,000	\$460,000	\$70,000
2002 Various Interest Rate Sewer Improvement Term Bonds - \$605,000	605,000	0	0	605,000	0
2003 Various Interest Rate Capital Facilities Refunding Serial Bonds - \$7,641,000	5,822,000	0	326,500	5,495,500	331,500
2003 Various Interest Rate Capital Facilities Refunding Term Bonds - \$2,078,000	2,078,000	0	0	2,078,000	0
Bond Discount	(11,628)	0	(612)	(11,016)	0
Deferred Amount on Refunding	(552,041)	0	(34,442)	(517,599)	0
2006 Various Interest Rate Sewer Improvement Serial Bonds - \$5,995,000	5,155,000	0	300,000	4,855,000	315,000
2006 Various Interest Rate Sewer Improvement Term Bonds - \$2,125,000	2,125,000	0	0	2,125,000	0
Bond Premium	6,919	0	407	6,512	0
2009 Various Interest Rate Various Purpose Improvement Serial Bonds - \$2,135,000	2,135,000	0	78,000	2,057,000	83,000
Bond Premium	6,954	0	361	6,593	0
2009 Various Interest Rate Various Purpose County Facilities Refunding Serial Bonds - \$580,000	525,000	0	50,000	475,000	50,000
Bond Premium	3,330	0	185	3,145	0
Deferred Amount on Refunding	(86,526)	0	(4,807)	(81,719)	0
2009 Various Interest Rate Various Purpose County Facilities Refunding Term Bonds - \$525,000	525,000	0	0	525,000	0
Total General Obligation Bonds	18,862,008	0	780,592	18,081,416	849,500
Long-Term Bond Anticipation Notes:					
2009 3.125% Eastpointe Sewer Note - \$800,000	750,000	0	750,000	0	0
2010 1.75% Eastpointe Sewer Note - \$750,000	0	750,000	0	750,000	0
Total Long-Term Bond Anticipation Notes	750,000	750,000	750,000	750,000	0
Revenue Bonds:					
1990 5.00% Avondale Sewer Revenue Bonds - \$179,000	133,500	0	3,700	129,800	3,900
2002 4.5% Adamsville Sewer Revenue Bonds - \$387,000	342,000	0	7,000	335,000	7,000
2002 4.5% Adamsville Sewer Revenue Bonds - \$46,000	28,000	0	3,000	25,000	3,000
2008 4.5% Bartlett Run Sanitary Sewer Revenue Bonds - \$5,000,000	4,953,300	0	48,800	4,904,500	51,000
Total Revenue Bonds	5,456,800	0	62,500	5,394,300	64,900

(continued)

Muskingum County, Ohio

**Notes to the Basic Financial Statements
December 31, 2010**

(continued)

<u>Business - Type Activities (continued)</u>	Outstanding 12/31/2009	Additions	Deletions	Outstanding 12/31/2010	Amounts Due Within One Year
OWDA Loans:					
Sewer Enterprise Fund -					
1989 7.89% Maysville Mortgage Revenue - \$474,813	\$161,377	\$0	\$31,330	\$130,047	\$33,802
2008 4.21% West Pike Sanitary Sewer - \$6,095,725	4,493,986	1,601,739	104,141	5,991,584	0
2010 0% Sonora Sanitary Sewer - \$584,084	0	584,084	584,084	0	0
2010 0% Coopermill Road Sanitary Sewer - \$1,753,220	0	1,753,220	1,605,941	147,279	0
2010 0% Olde Falls Road Sanitary Sewer - \$830,110	0	830,110	821,687	8,423	0
2010 0% Dunzweiler Drive Sanitary Sewer - \$863,489	0	863,489	455,884	407,605	0
Total Sewer Enterprise Fund	4,655,363	5,632,642	3,603,067	6,684,938	33,802
Water Enterprise Fund -					
2002 1.5% Gaysport Waterline Extension - \$1,231,757	973,501	0	36,673	936,828	37,225
2002 1.5% Adamsville Water Project - \$749,580	592,420	0	22,317	570,103	22,653
2003 1.5% Coal Run Water Extension - \$264,201	220,389	0	7,692	212,697	7,807
2003 1.5% Chandlersville Waterlines - \$1,026,608	841,477	0	30,112	811,365	30,565
2004 1.5% Chandlersville Waterlines - \$21,844	18,534	0	631	17,903	641
2006 2.0% Nashport Waterline - \$486,702	323,190	0	21,243	301,947	21,669
2007 2.0% Adamsville Waterline Extension - \$335,100	278,272	0	23,535	254,737	24,008
2008 2.0% Water Supply Line - \$548,806	494,278	0	28,089	466,189	28,653
2010 3.39% State Route 146 Waterline Extension - \$127,996	0	127,996	0	127,996	0
Total Water Enterprise Fund	3,742,061	127,996	170,292	3,699,765	173,221
Total OWDA Loans	8,397,424	5,760,638	3,773,359	10,384,703	207,023
Compensated Absences	69,783	55,696	35,329	90,150	53,037
Total Business - Type Activities	\$33,536,015	\$6,566,334	\$5,401,780	\$34,700,569	\$1,174,460

Governmental Activities

General Obligation Bonds

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

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2010

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

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

During 2009, the County refunded the 1998 County Facilities Refunding Bonds, the 1999 Child Support Enforcement Building Bonds, and the 1999 Juvenile Detention Facility Bonds. The 1998 and 1999 refunded bonds were originally issued for a twenty year period and twenty-nine year period, respectively. On June 3, 2009, the County issued \$9,425,000 of County Facilities Improvement General Obligation Refunding serial bonds with varying interest rates of 2.50 percent to 4.40 percent. The general obligation refunding bonds were sold at a premium of \$150,492 that will be amortized over the term of the bonds. Issuance costs associated with the refunding bond issue, in the amount of \$170,727, are deferred and will be amortized over the term of the bonds. The refunding resulted in a current refunding of the 1998 County Facilities Refunding Bonds in the amount of \$3,105,000 and an advance refunding of the 1999 Child Support Enforcement Building and Juvenile Detention Facility Bonds in the amounts of \$2,645,000 and \$3,315,000, respectively. \$6,223,607, (after premium, underwriting fees, and other issuance costs) was deposited into an irrevocable trust to provide for all future debt service payments on the refunded 1999 bonds. On December 1, 2009, the 1999 refunded general obligation bonds were called and paid in full and the escrow account was closed. As a result of the total refunding, \$9,065,000 of the refunded bonds is considered defeased and the liability is removed from the statement of net assets. The refunding resulted in a difference between the net carrying amount of the debt and the acquisition price in the amount of \$331,367. This difference, reported in the accompanying financial statements as a decrease to bonds payable, is being amortized to interest expense through the year 2027. The amount amortized for 2010 is \$17,440.

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

Year Ending December 31,	Principal	Interest	Total
2011	\$1,067,000	\$417,322	\$1,484,322
2012	1,097,000	390,896	1,487,896
2013	1,137,000	363,600	1,500,600
2014	1,162,000	333,505	1,495,505
2015	1,197,000	301,235	1,498,235
2016-2020	4,759,000	918,232	5,677,232
2021-2025	1,336,000	292,052	1,628,052
2026-2028	668,000	68,700	736,700
Total	\$12,423,000	\$3,085,542	\$15,508,542

Muskingum County, Ohio

Notes to the Basic Financial Statements
December 31, 2010

Special Assessment Bonds

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

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

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

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

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

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

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

Year Ending December 31,	Principal	Interest	Total
2011	\$48,500	\$25,907	\$74,407
2012	53,000	23,190	76,190
2013	58,000	20,161	78,161
2014	58,000	16,713	74,713
2015	63,000	13,340	76,340
2016-2020	130,000	28,640	158,640
2021-2025	45,000	6,757	51,757
2026-2029	11,000	1,226	12,226
Total	<u>\$466,500</u>	<u>\$135,934</u>	<u>\$602,434</u>

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2010

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

Year Ending December 31,	Principal	Interest	Total
2011	\$20,888	\$12,019	\$32,907
2012	21,018	10,482	31,500
2013	21,155	8,940	30,095
2014	12,390	7,392	19,782
2015	3,625	6,541	10,166
2016-2020	20,577	30,256	50,833
2021-2025	25,342	25,490	50,832
2026-2030	31,212	19,621	50,833
2031-2035	38,441	12,392	50,833
2036-2038	36,819	3,596	40,415
Total	\$231,467	\$136,729	\$368,196

Mandatory Redemptions for Governmental General Obligation and Special Assessment Bonds

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

Year	Amount
2017	\$170,000
2018	180,000
	\$350,000

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

Year	Amount
2020	\$200,000
2021	210,000
	\$410,000

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

Year	Amount
2024	\$3,000

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2010

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

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

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

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

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

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

Optional Redemptions

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

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

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

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

Muskingum County, Ohio

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

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

Long-Term Bond Anticipation Notes

On May 13, 2010, the County issued a \$467,000 long-term taxable bond anticipation note which matures on May 12, 2011. The bond anticipation note was issued for the purpose of acquiring a County building.

Compensated Absences

The County will pay compensated absences from the General Fund, the Public Assistance, Motor Vehicle and Gasoline Tax, County Home Levy, Starlight School Levy, Children Services Levy, Dog and Kennel, Child Support Enforcement Agency, Real Estate Assessment, Drug Abuse Resistance Education, Miscellaneous Federal Grants, Delinquent Real Estate Tax and Assessment Collection, Tuberculosis Clinic, Block Grants, Home Detention (Electronic Monitor), Senior Citizens Levy, Felony Delinquent Care and Custody, Court Computer, Certificate of Title Administration, Sheriff Levy, Concealed Weapon, and Wireless 911 Special Revenue Funds, and the Court Computer Capital Projects Fund.

Workers' Compensation Claims Payable

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

Long-Term Contracts Payable

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

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

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Notes to the Basic Financial Statements December 31, 2010

As collateral for the loan, the State Infrastructure Bank has received an assignment of all use payments from the County and an assignment of tax increment financing from the Longaberger Company. As of December 31, 2010, the District had drawn down the total authorized amount of \$11,464,129 from the loan.

In March 2003, the District obtained approval for an additional State Infrastructure Loan to finance design/revisions and completion of the Northpointe Drive Project. The terms call for a loan amount of \$4,010,000, plus the refinancing of projected accumulated interest in the amount of \$121,202 to be repaid over 10 years. As of December 31, 2010, the District had drawn down the total authorized amount of \$4,131,202.

Based upon the cooperative agreement, the County's financial statements reflect a long-term contract payable in the amount of \$8,246,127 at December 31, 2010. The long-term contracts payable amount reported in the County's financial statements is also reflected on the Transportation Improvement District's financial statements as a loan payable to the State Infrastructure Bank. The County has pledged non-tax revenues for the purpose of making the required use payments.

Capital Leases

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

Early Retirement Incentive Payable

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

Business-Type Activities

General Obligation Bonds

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

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

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Notes to the Basic Financial Statements December 31, 2010

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

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

During 2009, the County refunded the 1999 East Muskingum Sewer General Obligation Refunding Bonds. The 1999 bonds were originally issued for a twenty-nine year period. On June 3, 2009, the County issued \$1,105,000 of County Facilities Improvement General Obligation Refunding Bonds which consisted of serial and term bonds with varying interest rates of 2.50 percent to 4.40 percent. The general obligation refunding bonds were sold at a premium of \$3,513 that will be amortized over the term of the bonds. Issuance costs associated with the refunding bond issue, in the amount of \$20,514, are deferred and will be amortized over the term of the bonds. The refunding resulted in advance refunding of the 1999 bonds. \$1,087,513, (after premium, underwriting fees, and other issuance costs) were deposited into an irrevocable trust to provide for all future debt service payments on the refunded bonds. On December 1, 2009, the 1999 refunded general obligation bonds were called and paid in full and the escrow account was closed. As a result of the total refunding, \$1,045,000 of the refunded bonds is considered defeased and the liability is removed from the statement of net assets. The refunding resulted in a difference between the net carrying amount of the debt and the acquisition price. This difference, reported in the accompanying financial statements as a decrease to bonds payable, is being amortized to interest expense through the year 2027. The amount amortized for 2010 is \$4,807.

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

Year Ending December 31,	Principal	Interest	Total
2011	\$849,500	\$775,939	\$1,625,439
2012	880,000	745,828	1,625,828
2013	915,000	714,426	1,629,426
2014	935,000	679,267	1,614,267
2015	985,000	643,997	1,628,997
2016-2020	5,491,000	2,603,358	8,094,358
2021-2025	6,424,000	1,347,758	7,771,758
2026-2030	2,196,000	178,657	2,374,657
Total	<u>\$18,675,500</u>	<u>\$7,689,230</u>	<u>\$26,364,730</u>

Muskingum County, Ohio

Notes to the Basic Financial Statements
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Mandatory Redemptions for Business-Type General Obligation Bonds

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

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

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

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

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

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

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2010

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

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

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

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

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

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

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

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

Optional Redemptions

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2010

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

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

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

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

Long-Term Bond Anticipation Notes

On April 19, 2010, the County issued \$750,000 in Eastpointe Sanitary Sewer long-term bond anticipation notes, which mature on April 19, 2011. The bond anticipation notes were issued for the purpose of improving the County sewer district by constructing gravity sanitary sewer lines, force main sanitary sewer lines, and two lift stations.

Revenue Bonds

The County has pledged future sewer customer revenues, net of specified operating expenses, to repay \$5,612,000 in sewer system revenue bonds issued in 1990, 2002, and 2008. Proceeds from these bonds provided financing for various sewer projects. The bonds are payable solely from sewer customer net revenues and are payable through 2048. Annual principal and interest payments on the bonds as compared to net future revenues are not estimable but are expected to be less than net revenues in each year. The total principal and interest paid for the current year and total customer net revenues were \$308,724 and \$2,180,770, respectively.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2010

Revenue bond debt service requirements to maturity are as follows:

Year Ending December 31,	Principal	Interest	Total
2011	\$64,900	\$243,393	\$308,293
2012	67,500	241,051	308,551
2013	71,000	237,395	308,395
2014	74,700	234,178	308,878
2015	77,600	230,794	308,394
2016-2020	425,500	1,100,028	1,525,528
2021-2025	515,700	995,715	1,511,415
2026-2030	638,300	868,079	1,506,379
2031-2035	732,100	715,552	1,447,652
2036-2040	905,800	536,072	1,441,872
2041-2045	1,074,300	315,436	1,389,736
2046-2048	746,900	68,239	815,139
Total	<u>\$5,394,300</u>	<u>\$5,785,932</u>	<u>\$11,180,232</u>

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

The County has pledged future sewer customer revenues, net of specified operating expenses, to repay \$10,601,441 in sewer system OWDA loans issued in 1989, 2009 and 2010. Proceeds from these loans provided financing for various sewer projects. The loans are payable solely from sewer customer net revenues and are payable through 2014. Annual principal and interest payments on the loans as compared to net future revenues are not estimable but are expected to be less than net revenues in each year the loans are outstanding. Principal and interest paid for the current year and total customer net revenues were \$3,869,915 and \$2,180,770, respectively.

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

The County has pledged future water customer revenues, net of specified operating expenses, to repay \$4,792,594 in water system OWDA loans issued between 2002 and 2010. Proceeds from these loans provided financing for various water projects. The loans are payable solely from water customer net revenues and are payable through 2034. Annual principal and interest payments on the loans as compared to net future revenues are not estimable but are expected to be less than net revenues in each year the loans are outstanding. Principal and interest paid for the current year and total customer net revenues were \$239,933 and \$1,397,652, respectively.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2010

Amortization schedules for the West Pike Sanitary Sewer, Sonora Sanitary Sewer, Coopermill Road Sanitary Sewer, Olde Falls Road Sanitary Sewer, Dunzweiler Drive Sanitary Sewer, and State Route 146 Waterline loans will not be available until the entire amount of the loans have been drawn down or the projects are complete. Annual debt service requirements to maturity for the remaining OWDA loans are as follows:

Year Ending December 31,	Principal	Interest	Total
2011	\$207,023	\$76,600	\$283,623
2012	212,673	70,952	283,625
2013	218,587	65,040	283,627
2014	202,758	58,842	261,600
2015	185,473	54,092	239,565
2016-2020	968,214	220,043	1,188,257
2021-2025	808,576	115,120	923,696
2026-2030	637,613	46,165	683,778
2031-2034	260,899	5,123	266,022
Total	<u>\$3,701,816</u>	<u>\$711,977</u>	<u>\$4,413,793</u>

Compensated Absences

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

Conduit Debt and Legal Debt Margin

Pursuant to State Statute, various industrial revenue bonds have been entered into for private industry within the County. The proceeds of the industrial revenue bonds are used by the various private industries for new construction or improvements. The bonds are to be repaid by the recipients of the proceeds and do not represent an obligation of the County. As of December 31, 2010, \$85,490,000 of industrial revenue bonds have been entered into, and \$30,365,000 remained outstanding.

Pursuant to State Statute, the County has entered into a master lease-purchase and sublease-purchase agreement date August 1, 2008 with Fifth Third Bank and Lifeline of Ohio Organ Procurement, Inc. for the financing of the acquisition, construction, equipping, improvement, installation, and renovation of hospital facilities. Lifeline of Ohio Organ Procurement, Inc. is required to make payments to Fifth Third Bank in amounts sufficient to pay principal and interest on the outstanding debt. Under Ohio law, this agreement does not represent an obligation of the County. The amount outstanding at December 31, 2010 is \$1,033,481.

The County's overall legal debt margin at December 31, 2010 was \$28,204,813.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2010

NOTE 18 - NOTES PAYABLE

The following summarizes the note transactions for the year ended December 31, 2010:

	Interest Rate	Outstanding 12/31/2009	Issued	Retired	Outstanding 12/31/2010
Governmental Funds:					
Special Revenue Fund:					
Dump Truck Promissory Note	4.500%	\$560,000	\$0	\$140,000	\$420,000
Debt Service Fund:					
2009 Taxable County Building Acquisition	3.950%	25,000	0	25,000	0
Capital Projects Funds:					
2010 Road Improvement	1.950%	0	300,000	0	300,000
2010 Maysville Building Renovation	2.400%	0	400,000	0	400,000
Total Capital Projects Funds		0	700,000	0	700,000
Total Governmental Funds		585,000	700,000	165,000	1,120,000
Proprietary Fund:					
Sewer Enterprise Fund - 2009 Eastpointe					
Sanitary Sewer	3.125%	50,000	0	50,000	0
Total All Funds		\$635,000	\$700,000	\$215,000	\$1,120,000

All of the notes, with the exception of the Dump Truck Promissory Note, are bond anticipation notes. The Dump Truck Promissory Note is a revenue anticipation note which is backed by the full faith and credit of the County.

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

The 2010 Road Improvement bond anticipation note was issued on November 30, 2010 for \$300,000 and matures on November 30, 2011. The note was issued to pay costs of improving portions of various roads in the County.

The 2010 Maysville Building Renovation bond anticipation note was issued on November 30, 2010 for \$400,000 and matures on November 30, 2011. The note was issued to pay costs of improving, refurbishing, and roofing a County building.

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

Muskingum County, Ohio

**Notes to the Basic Financial Statements
December 31, 2010**

NOTE 19 - OPERATING LEASES-LESSEE DISCLOSURE

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

NOTE 20 - INTERNAL BALANCES

Interfund balances at December 31, 2010 consist of the following individual fund receivables and payables:

Interfund Payable	Interfund Receivable						Total
	Major Funds				Other Nonmajor Govern- mental	Workers' Compensa- tion Self- Insurance	
	General	Children Services Levy	Sewer	Water			
Major Funds:							
General	\$3,387	\$0	\$1,313	\$0	\$100,000	\$284,653	\$389,353
Public Assistance	9,089	0	0	0	0	83,456	92,545
Motor Vehicle and Gasoline Tax	0	0	0	0	0	43,271	43,271
County Home Levy	0	0	3,844	5,514	0	55,959	65,317
Starlight School Levy	0	0	0	0	0	80,985	80,985
Children Services Levy	43,732	0	0	0	16,265	55,338	115,335
Sewer	253,910	0	0	0	0	10,584	264,494
Water	0	0	0	0	0	11,184	11,184
Other Nonmajor Governmental	446,736	3,164	0	0	0	100,230	550,130
Total All Funds	\$756,854	\$3,164	\$5,157	\$5,514	\$116,265	\$725,660	\$1,612,614

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

Muskingum County, Ohio

**Notes to the Basic Financial Statements
December 31, 2010**

Interfund transfers during 2010 consisted of the following:

Transfer from	Transfer to Major Funds					Totals
	General	Public Assistance	Motor Vehicle and Gasoline Tax	Sewer	Other Nonmajor Governmental	
	Major Funds:					
General Fund	\$0	\$332,115	\$63,333	\$74,861	\$2,090,628	\$2,560,937
Motor Vehicle and Gasoline Tax	0	0	0	0	520,798	520,798
Sewer	0	0	0	0	41,793	41,793
Other Nonmajor Governmental	256,661	0	0	0	102,330	358,991
Total All Funds	\$256,661	\$332,115	\$63,333	\$74,861	\$2,755,549	\$3,482,519

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

NOTE 21 - JOINTLY GOVERNED ORGANIZATIONS

A. South East Ohio Joint Solid Waste Management District

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

The District is governed and operated through three groups. An eighteen member board of directors, comprised of three commissioners from each county, is responsible for the District's financial matters. Financial records were maintained by Muskingum County until May 1993 at which time Noble County assumed the responsibility. The District's sole revenue source is a waste disposal fee for in-district and out-of-district waste. No contributions were received from the County during 2010.

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 Basic Financial Statements December 31, 2010

B. Mental Health and Recovery Services Board

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

During 2010, Muskingum County contributed \$928,614 in tax levy revenue money through a 1.0 mill levy. The remaining revenues are provided by levies from other member counties, and state and federal grants awarded to the multi-county board. Since Muskingum County serves as the fiscal agent for the Board, the financial activity, other than the property tax levy revenue, is presented in an agency fund. Continued existence of the Board is not dependent on the County's continued participation and the County has no equity interest in or financial responsibility for the Board. The Board has no outstanding debt.

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

The Mid East Ohio Regional Council of Governments (MEORC) is a jointly governed organization which serves seventeen counties in Ohio. MEORC provides services to the developmentally disabled residents in the participating counties. MEORC is made up of the superintendents of each county's Board of Developmental Disabilities. Revenues are generated by fees and state grants. During 2010, the County contributed \$304,509 to MEORC. Continued existence of MEORC is not dependent on the County's continued participation, and the County has no equity interest in or financial responsibility for MEORC. MEORC has no outstanding debt.

D. Southeast Area Transit Authority (SEAT)

The Southeast Area Transit Authority (SEAT) was created pursuant to State statutes in 1979. The County, the City of Zanesville, and the Village of South Zanesville appoint members to the SEAT's Board of Directors. The County appoints two members, the City of Zanesville appoints six members and the Village of South Zanesville appoints one member. During 2010, the County did not contribute any monies to SEAT. The continued existence of the SEAT is not dependent on the County's continued participation and the County has no equity interest in or financial responsibility for the SEAT. The SEAT has no outstanding debt. The SEAT is a component unit of the City of Zanesville.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2010

E. PRO-Muskingum Families & Children First Council

The PRO-Muskingum Families & Children First Council is a jointly governed organization created under Ohio Revised Code Section 121.37. The Council is comprised of the following members: Director of the Zanesville-Muskingum County General Health District, Superintendent of the Zanesville City School District, Superintendent of the Muskingum Valley Educational Service Center, Superintendent of the Muskingum County Board of Developmental Disabilities, Director of the ADAMH Board, Director of the Muskingum County Department of Job and Family Services, Director of the Muskingum County Children Services Board, Superintendent of Muskingum Starlight Industries, Inc., a United Way representative, an Eastside Community Services representative, a Zanesville Civic League representative, a Behavioral Health representative, a county commissioner, representatives from the public sector, and a representative from a local hospital. During 2010, the County contributed \$13,832 to the Council. Continued existence of the Council is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding.

F. Area Agency on Aging

The Area Agency on Aging is a regional council of governments that assists nine counties including Muskingum County in providing services to senior citizens in the Council's service area. The Area Agency on Aging is governed by a board of directors comprised of one representative appointed by each participating county. The board has total control over budgeting, personnel, and all other financial matters. The Area Agency on Aging receives Title III monies to be used for programs within the member counties. During 2010, the County contracted with the Area Agency on Aging to provide senior citizens services. A local not-for-profit corporation (The Muskingum County Senior Citizens Center) provided the senior citizens services pursuant to the County's contract. The continued existence of the Council is not dependent on the County's continued participation and the County does not have an equity interest in or a financial responsibility for the Council. The Area Agency on Aging has no outstanding debt.

G. Ohio Mid-Eastern Governments Association (OMEGA)

The Ohio Mid-Eastern Governments Association (OMEGA) is a ten-county regional council of governments comprised of Belmont, Carroll, Coshocton, Columbia, Guernsey, Harrison, Holmes, Jefferson, Muskingum, and Tuscarawas Counties. OMEGA was formed to assist the participating counties in the application for Appalachian Regional Commission and Economic Development grant monies. OMEGA is governed by a sixteen member executive board comprised of members appointed from each participating county and cities within each county. City membership is voluntary. The county commissioners from each county currently appoint one member to the board of directors. The board has total control over budgeting, personnel, and financial matters. Each member currently pays a nine cent per capita membership fee based upon the most recent U.S. census. During 2010, OMEGA received \$8,850 from Muskingum County. The continued existence of OMEGA is not dependent on the County's continued participation and the County does not have an equity interest in or a financial responsibility for OMEGA. OMEGA has no outstanding debt.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2010

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 2010, the CBCF received no monies from Muskingum County. The continued existence of the CBCF is not dependent on the County's continued participation and the County does not have an equity interest in or a financial responsibility for the CBCF. The CBCF has no outstanding debt.

I. Zanesville-Muskingum County Port Authority

The Zanesville-Muskingum County Port Authority (Authority) is a jointly governed organization under the laws of the State of Ohio. The Authority is governed by a four member board of directors. The board is comprised of two members appointed by Muskingum County and two members appointed by the City of Zanesville. The Authority's primary function is to promote economic growth and development in the County. The Authority derives its revenues from rental income, interest income, and annual contributions from the County and the City. In addition to the long-term contract payable payments, the County contributed \$244,000 for loans, grants, and administrative fees to the Authority during 2010. Separately issued financial statements can be obtained from the Zanesville-Muskingum County Port Authority, Zanesville, Ohio.

J. Perry Multi-County Juvenile Facility

The Perry Multi-County Juvenile Facility (Facility) is a jointly governed organization created to rehabilitate juvenile offenders in lieu of commitment to the Ohio Department of Youth Services. The Facility has an eight member governing board that consists of one juvenile court judge, or designee, from the counties of Coshocton, Delaware, Fairfield, Knox, Licking, Morgan, Muskingum, and Perry. The Facility also has an executive committee that handles the daily operations of the Facility and reports to the governing board. The executive committee is composed of the officers of the governing board. The Facility's revenues will consist of an annual grant applied for by the Director of the Facility and charges for services from the participating counties. During 2010, the County made no contributions to the Facility for the housing of juvenile offenders. Continued existence of the Facility is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2010

K. Muskingum County Center for Seniors

The Muskingum County Center for Seniors (Center) is a jointly governed organization which operates as a not-for-profit organization created under 501(c)(3) of the Internal Revenue Code. The Center provides various services to seniors, including transportation services, nutritional and physical fitness information and instruction, meals, and legal counseling. The Center is governed by a seven member board consisting of three members appointed by the Muskingum County Board of County Commissioners, three members appointed by the Mayor of the City of Zanesville, and one member appointed by the above appointed six members. The Center was the recipient of support from the Muskingum County Senior Services Levy. Additional revenue is provided through contracts with the Area Agency on Aging. Continued existence of the Center is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

L. Foxfire High School

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

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

NOTE 22 - RELATED ORGANIZATIONS

A. Muskingum County Convention Facilities Authority

The Muskingum County Convention Facilities Authority (Authority) was created pursuant to State statutes for the purpose of acquiring, constructing, equipping, and operating a convention facility in Muskingum County. The Authority operates under the direction of an eleven member appointed board of directors. The board consists of six members appointed by Muskingum County, three members appointed by the Mayor of the City of Zanesville and two members appointed by the remaining municipal corporations located within the County. The board exercises total control over the operation of the district including budgeting, appropriating, contracting, and designating management. The Authority receives funding in the form of excise tax on hotels and motels in the amount of three percent of each transaction occurring within the boundaries of Muskingum County. The County is prohibited from contributing to the operations of the Authority by State Law. During 2010, the Authority received \$394,742 from excise taxes and rental income. The Authority has no outstanding debt. Complete financial information can be obtained from the Muskingum County Conventions Facilities Authority, Zanesville, Ohio.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2010

B. Zanesville Metropolitan Housing Authority

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

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

C. Muskingum Valley Park District

The Muskingum Valley Park District was created pursuant to the laws of the State of Ohio. The Park District is a legally separate entity which is governed by a three member board appointed by the probate court judge. The Park District Board may adopt budgets, hire and fire employees, and issue revenue debt without the approval of the County. The Park District received local government monies during 2010. The County serves as fiscal agent for the Park District and the activity is reflected in the Park District Agency Fund.

D. Muskingum County Library System

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

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2010

NOTE 23 - PUBLIC ENTITY POOL

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

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

CORSA has entered into certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County does not have an equity interest in or a financial responsibility for CORSA. Any additional premium or contribution amounts and estimates of losses are not reasonably determinable. The County's payment for insurance to CORSA in 2010 was \$423,055.

NOTE 24 - RELATED PARTY TRANSACTIONS

Muskingum Starlight Industries, Inc., a discretely presented component unit of Muskingum County, received contributions from the County for facilities, certain equipment, transportation, and salaries for administration, implementation, and supervision of its programs. These contributions are reflected as in-kind contributions and expenses at cost or fair market value as applicable, in the basic financial statements. In 2010, these contributions were \$507,759. In addition, the County's financial statements reflect a liability of \$9,559 on the statement of net assets to Muskingum Starlight Industries, Inc. for services provided to the County but not yet paid.

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

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2010

NOTE 25 - FUND EQUITY RESERVES

The following reservations of fund balances existed as of December 31, 2010:

<u>Fund/Reserve Type</u>	<u>Amount</u>
<u>Major Funds:</u>	
General Fund	
Reserved for Encumbrances	\$198,707
Reserved for Claimants	53,937
Total General Fund	<u>252,644</u>
Public Assistance	
Reserved for Encumbrances	131,488
Motor Vehicle and Gasoline Tax	
Reserved for Encumbrances	52,575
County Home Levy	
Reserved for Encumbrances	29,768
Starlight School Levy	
Reserved for Encumbrances	69,843
Children Services Levy	
Reserved for Encumbrances	182,264
Total Major Funds	<u>718,582</u>
<u>Nonmajor Funds:</u>	
Reserved for Encumbrances	725,614
Reserved for Loans Receivable	283,229
Total Non-major Funds	<u>1,008,843</u>
Grand Total All Funds	<u>\$1,727,425</u>

NOTE 26 - FOOD STAMPS

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

NOTE 27 - CONTINGENT LIABILITIES

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2010

NOTE 28 - TRANSPORTATION IMPROVEMENT DISTRICT

A. Reporting Entity

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

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

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

The District is a discretely presented component unit in Muskingum County's December 31, 2010, Comprehensive Annual Financial Report, as defined by the provisions of GASB Statement No. 14 and No. 39. Also, the Zanesville-Muskingum County Port Authority serves as the Administrative Agent for the District. The District's management believes these financial statements represent all activities for which the District is financially accountable.

B. Summary of Significant Accounting Policies

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

Basis of Presentation

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2010

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

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

Fund Financial Statements During the year, the District segregates transactions related to certain District functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the District at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds would be aggregated and presented in a single column; however, the District did not have any nonmajor funds in 2010 since all funds were considered as major.

Fund Accounting

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

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

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

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2010

Measurement Focus

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

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

Basis of Accounting

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

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

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

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

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2010

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

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

Cash and Cash Equivalents

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

Capital Assets

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

Accrued Liabilities and Long-Term Obligations

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

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

Net Assets

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

C. Equity in Pooled Cash and Investments

The County Auditor serves as fiscal officer of the District. The Ohio Revised Code prescribes allowable deposits and investments for both the District and the County. At December 31, 2010, the District had cash and investments with a carrying amount of \$16,681, which is included in and collateralized with Muskingum County's cash management pool.

D. Receivables

Receivables at December 31, 2010, consisted of contracts and interest. All receivables are considered collectible in full.

Muskingum County, Ohio

**Notes to the Basic Financial Statements
December 31, 2010**

E. Long-Term Obligations

Changes in the long-term obligations of the District during 2010 were as follows:

	Outstanding 1/1/2010	Additions	(Reductions)	Outstanding 12/31/2010	Amounts Due Within One Year
Governmental Activities:					
General Long-Term Obligations:					
State Infrastructure Bank - 3%	\$7,471,086	\$0	(\$607,626)	\$6,863,460	\$627,534
State Infrastructure Bank - 3%					
Additional Loan Proceeds	1,907,549	0	(524,882)	1,382,667	540,747
Total General Long-Term Obligations	\$9,378,635	\$0	(\$1,132,508)	\$8,246,127	\$1,168,281

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

	Loans			
	State Infrastructure Bank - 3%		State Infrastructure Bank - 3%	
	Principal	Interest	Principal	Interest
2011	\$627,534	\$218,005	\$540,747	\$37,455
2012	648,095	197,444	557,091	21,111
2013	669,329	176,210	284,829	4,272
2014	691,259	154,280	0	0
2015	713,908	131,632	0	0
2016-2020	3,513,335	291,591	0	0
	\$6,863,460	\$1,169,162	\$1,382,667	\$62,838

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

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

F. Current Projects

Various projects in the Road Work Development Capital Projects Fund were ongoing at December 31, 2010.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2010

G. Risk Management

The District has obtained commercial insurance for the following risks:

- General liability
- Vehicles

H. Intergovernmental Loans

On January 25, 2010, the County Commissioners passed a resolution approving a 629 Grant/Loan/Reimbursement Agreement to advance the District \$95,000 in funding to pay invoices for the State Route 93 Turn Lane Design work, with monies to be repaid upon receipt of funding from the Ohio Department of Development. On March 29, 2010, the District repaid the loan to the County Commissioners.

On March 8, 2010, the County Commissioners passed a resolution approving a 629 Grant/Loan/Reimbursement Agreement to advance the District \$200,000 in funding to pay invoices for Trinway Bridge Project work, with monies to be repaid upon receipt of funding from the Ohio Department of Development. On November 12, 2010, the District repaid the loan to the County Commissioners.

I. Related Party Transaction

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

The District, a discretely presented component unit of Muskingum County, received loans from the Muskingum County Commissioners during 2010. The intergovernmental loan activity is disclosed above.

J. Accounting Change

During the fiscal year ended December 31, 2010, it was determined that interest accrued and interest receivable at December 31, 2009, should be recorded in the prior period. For the fiscal year ended December 31, 2009, in the debt service fund, the assets were understated by \$91,957, liabilities were understated by \$91,957, revenues understated by \$91,957, and expenditures understated by \$91,957. The prior period adjustment had no affect on net assets, change in net assets, fund balance or excess of revenue over/(under) expenditures as of December 31, 2009.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2010

NOTE 29 - MUSKINGUM STARLIGHT INDUSTRIES, INC.

A. Summary of Significant Accounting Policies

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

Organization and Purpose

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

Basis of Accounting

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

Basis of Presentation

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

Cash and Equivalents

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

Inventory

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

Investments

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

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2010

Property and Equipment

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

Income Tax Status

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

Estimates

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

Fair Value of Financial Instruments

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

Subsequent Events

The Organization adopted FASB ASC 855 (formerly SFAS No. 165) "Subsequent Events" which clarifies accounting for and disclosure of events that occur after the balance sheet date, but before financial statements are issued or are available to be issued. Pursuant to FASB ASC 855, the Organization evaluated events and transactions occurring after the balance sheet date through March 18, 2011, which is the date that the financial statements are issued and noted no events that need to be disclosed.

B. Donated Services, Equipment and Facilities

The Muskingum County Board of Developmental Disabilities made In-Kind Contributions to the Muskingum Starlight Industries, Inc. Workshop. The In-Kind Contributions as of December 31, 2010 were \$507,759.

C. Deposits and Investments

Deposits with Financial Institutions

Custodial credit risk is the risk that in the event of bank failure, Muskingum Starlight Industries, Inc. will not be able to recover deposits. At year ended December 31, 2010, \$199,430 of the Organization's bank balance was covered by Federal Depository Insurance Corporation.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2010

Investments

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

The composition of investments at December 31, 2010 is as follows:

	Type	Average Quality Rating	Average Maturity	Cost	Market
Money Market					
VG Money Market FD 30	N/A	N/A	N/A	\$18,469	\$18,469
Mutual Funds/Type					
VG Short Term Corporate FD 39	Bond	AA3	2.6 years	15,930	16,249
VG Short Term Federal Inv. FD 49	Bond	AAA	2.3 years	12,374	12,867
VG Total Bond Mkt Index ADM	Bond	AA1/AA2	7.2 years	12,777	13,400
VG Wellington Fund	Stock	unrated	N/A	10,863	13,797
VG 500 Index ADM	Stock	unrated	N/A	12,877	13,593
VG Small-Cap Index ADM	Stock	unrated	N/A	9,217	12,242
VG Total Int'l Stock Index FD 113	Stock	unrated	N/A	12,361	14,914
VG Total Stock Market Index ADM	Stock	unrated	N/A	12,253	13,625
Total Mutual Funds				<u>98,652</u>	<u>110,687</u>
Total Investments				<u>\$117,121</u>	<u>\$129,156</u>

Investment Risk Factors

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

Credit Risk

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

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

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

Custodial Credit Risk

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

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2010

Concentration of Credit Risk

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

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

Short term investments (money market)	14.3%
Bonds	32.9%
Stocks	<u>52.8%</u>
	100.0%

Interest Rate Risk

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

D. Deferred Income

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

NOTE 30 - SUBSEQUENT EVENTS

On April 18, 2011, the County issued a \$700,000 Eastpointe Sanitary Sewer Improvement bond anticipation note with an interest rate of 1.75 percent which will mature on April 18, 2012.

On May 12, 2011, the County issued \$450,000 in Taxable County Building Acquisition bond anticipation note with an interest rate of 4.25 percent which will mature on May 10, 2012.

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**Combining Statements
and
Individual Fund Schedules**

GENERAL FUND

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

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$2,714,813	\$2,823,716	\$108,903
Permissive Sales Taxes	13,500,000	15,147,560	1,647,560
Charges for Services	4,125,946	3,831,774	(294,172)
Licenses and Permits	6,100	5,926	(174)
Fines and Forfeitures	375,200	353,843	(21,357)
Intergovernmental	2,347,356	2,661,646	314,290
Interest	1,002,100	596,058	(406,042)
Payments in Lieu of Taxes	113,437	109,811	(3,626)
Rent	330,670	287,871	(42,799)
Other	745,450	813,089	67,639
<i>Total Revenues</i>	<u>25,261,072</u>	<u>26,631,294</u>	<u>1,370,222</u>
Expenditures			
Current:			
General Government -			
Legislative and Executive			
Board of County Commissioners			
Salaries and Wages	639,592	580,775	58,817
Fringe Benefits	248,189	229,964	18,225
Contractual Services	1,239,393	1,063,731	175,662
Materials and Supplies	105,360	95,883	9,477
Capital Outlay	576,739	161,711	415,028
Other	146,046	131,273	14,773
<i>Total Board of County Commissioners</i>	<u>2,955,319</u>	<u>2,263,337</u>	<u>691,982</u>
County Auditor			
Salaries and Wages	316,905	314,457	2,448
Fringe Benefits	104,707	103,476	1,231
Contractual Services	83,439	80,806	2,633
Materials and Supplies	25,660	25,193	467
Capital Outlay	1,000	270	730
Other	500	2	498
<i>Total County Auditor</i>	<u>532,211</u>	<u>524,204</u>	<u>8,007</u>
Economic Development			
Contractual Services	209,667	125,649	84,018

(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, 2010

	Final Budget	Actual	Variance Positive (Negative)
General Government - Legislative and Executive (continued)			
Assessing Personal Property			
Salaries and Wages	\$56,520	\$55,868	\$652
Fringe Benefits	9,483	9,483	0
Materials and Supplies	1,393	1,370	23
<i>Total Assessing Personal Property</i>	<u>67,396</u>	<u>66,721</u>	<u>675</u>
Assessing Real Property			
Salaries and Wages	17,030	16,685	345
Fringe Benefits	53,726	53,029	697
<i>Total Assessing Real Property</i>	<u>70,756</u>	<u>69,714</u>	<u>1,042</u>
County Treasurer			
Salaries and Wages	127,067	125,817	1,250
Fringe Benefits	65,997	65,817	180
Contractual Services	75,652	73,951	1,701
Materials and Supplies	21,408	21,265	143
Other	1,029	100	929
<i>Total County Treasurer</i>	<u>291,153</u>	<u>286,950</u>	<u>4,203</u>
Prosecuting Attorney			
Salaries and Wages	839,862	834,373	5,489
Fringe Benefits	304,553	304,122	431
Contractual Services	3,785	3,785	0
Materials and Supplies	67,975	67,975	0
Capital Outlay	2,031	2,031	0
Other	78,752	68,311	10,441
<i>Total Prosecuting Attorney</i>	<u>1,296,958</u>	<u>1,280,597</u>	<u>16,361</u>
Budget Commission			
Salaries and Wages	44,019	43,569	450
Fringe Benefits	25,492	25,263	229
Contractual Services	31,000	28,209	2,791
Materials and Supplies	14,000	10,681	3,319
Capital Outlay	5,200	4,938	262
<i>Total Budget Commission</i>	<u>119,711</u>	<u>112,660</u>	<u>7,051</u>
Bureau of Inspection			
Examinations - County Offices	108,650	81,826	26,824

(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, 2010

	Final Budget	Actual	Variance Positive (Negative)
General Government - Legislative and Executive (continued)			
Board of Revision			
Fringe Benefits	\$119	\$119	\$0
Other	5,150	5,008	142
<i>Total Board of Revision</i>	<u>5,269</u>	<u>5,127</u>	<u>142</u>
Board of Elections			
Salaries and Wages	322,580	288,386	34,194
Fringe Benefits	102,072	90,834	11,238
Contractual Services	160,414	138,105	22,309
Materials and Supplies	65,000	64,801	199
Capital Outlay	5,586	5,586	0
Other	500	0	500
<i>Total Board of Elections</i>	<u>656,152</u>	<u>587,712</u>	<u>68,440</u>
Automatic Data Processing Board			
Salaries and Wages	26,440	25,910	530
Fringe Benefits	4,609	4,609	0
Contractual Services	23,380	22,405	975
Materials and Supplies	9,481	9,358	123
Capital Outlay	4,000	3,334	666
<i>Total Automatic Data Processing Board</i>	<u>67,910</u>	<u>65,616</u>	<u>2,294</u>
Information Services			
Salaries and Wages	179,195	178,908	287
Fringe Benefits	68,866	67,275	1,591
Contractual Services	37,200	8,913	28,287
Materials and Supplies	37,000	21,671	15,329
Capital Outlay	85,000	52,410	32,590
<i>Total Information Services</i>	<u>407,261</u>	<u>329,177</u>	<u>78,084</u>
Geographic Information Services			
Salaries and Wages	88,560	83,935	4,625
Fringe Benefits	74,907	72,977	1,930
Contractual Services	19,504	17,730	1,774
Materials and Supplies	8,352	7,042	1,310
Capital Outlay	12,000	10,986	1,014
<i>Total Geographic Information Services</i>	<u>203,323</u>	<u>192,670</u>	<u>10,653</u>
Maintenance and Operation			
Salaries and Wages	530,000	526,780	3,220
Fringe Benefits	300,150	293,310	6,840
Contractual Services	225,473	141,888	83,585
Materials and Supplies	90,000	84,077	5,923
Capital Outlay	785	0	785
Other	195,151	54,741	140,410
<i>Total Maintenance and Operation</i>	<u>1,341,559</u>	<u>1,100,796</u>	<u>240,763</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, 2010

	Final Budget	Actual	Variance Positive (Negative)
General Government - Legislative and Executive (continued)			
Recorder			
Salaries and Wages	\$178,203	\$177,153	\$1,050
Fringe Benefits	76,200	75,592	608
Contractual Services	37,469	31,892	5,577
Materials and Supplies	9,290	7,527	1,763
Other	2,008	2,008	0
<i>Total Recorder</i>	<u>303,170</u>	<u>294,172</u>	<u>8,998</u>
Insurance on Property			
Other County Property	460,000	443,555	16,445
Fleet Garage			
Salaries and Wages	110,066	108,212	1,854
Fringe Benefits	19,287	18,791	496
Materials and Supplies	119,883	110,734	9,149
<i>Total Fleet Garage</i>	<u>249,236</u>	<u>237,737</u>	<u>11,499</u>
<i>Total General Government - Legislative and Executive</i>	<u>9,345,701</u>	<u>8,068,220</u>	<u>1,277,481</u>
General Government - Judicial			
Court of Appeals			
Other	11,500	11,500	0
Domestic Relations Court			
Salaries and Wages	452,322	452,093	229
Fringe Benefits	135,936	134,670	1,266
Contractual Services	10,512	10,476	36
Materials and Supplies	10,500	8,910	1,590
Capital Outlay	1,500	1,180	320
Other	300	0	300
<i>Total Domestic Relations Court</i>	<u>611,070</u>	<u>607,329</u>	<u>3,741</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, 2010

	Final Budget	Actual	Variance Positive (Negative)
General Government - Judicial (continued)			
Common Pleas Court			
Salaries and Wages	\$235,751	\$217,971	\$17,780
Fringe Benefits	114,795	113,246	1,549
Contractual Services	52,439	34,209	18,230
Materials and Supplies	22,490	14,972	7,518
Capital Outlay	12,264	2,474	9,790
Other	11,609	3,105	8,504
<i>Total Common Pleas Court</i>	<u>449,348</u>	<u>385,977</u>	<u>63,371</u>
Jury Commission			
Salaries and Wages	5,400	5,400	0
Fringe Benefits	979	979	0
<i>Total Jury Commission</i>	<u>6,379</u>	<u>6,379</u>	<u>0</u>
Adult Probation			
Salaries and Wages	226,138	226,138	0
Fringe Benefits	39,737	38,651	1,086
Contractual Services	10,122	9,960	162
Materials and Supplies	2,300	1,517	783
<i>Total Adult Probation</i>	<u>278,297</u>	<u>276,266</u>	<u>2,031</u>
Juvenile Court			
Salaries and Wages	348,284	338,074	10,210
Fringe Benefits	486,729	482,068	4,661
Contractual Services	67,986	61,433	6,553
Materials and Supplies	22,003	21,767	236
Other	32,711	32,601	110
<i>Total Juvenile Court</i>	<u>957,713</u>	<u>935,943</u>	<u>21,770</u>
Juvenile Probation			
Salaries and Wages	461,572	460,334	1,238
Fringe Benefits	71,095	68,581	2,514
Materials and Supplies	2,548	2,548	0
Other	17,329	17,302	27
<i>Total Juvenile Probation</i>	<u>552,544</u>	<u>548,765</u>	<u>3,779</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, 2010

	Final Budget	Actual	Variance Positive (Negative)
General Government - Judicial (continued)			
Detention Home			
Salaries and Wages	\$1,181,053	\$1,157,962	\$23,091
Fringe Benefits	214,146	197,353	16,793
Contractual Services	5,855	5,000	855
Materials and Supplies	118,366	104,700	13,666
Other	48,839	48,839	0
<i>Total Detention Home</i>	<u>1,568,259</u>	<u>1,513,854</u>	<u>54,405</u>
Probate Court			
Salaries and Wages	144,071	144,071	0
Fringe Benefits	71,561	71,265	296
Contractual Services	4,002	3,289	713
Materials and Supplies	8,983	8,464	519
Capital Outlay	1,200	1,189	11
Other	6,600	6,296	304
<i>Total Probate Court</i>	<u>236,417</u>	<u>234,574</u>	<u>1,843</u>
Clerk of Courts			
Salaries and Wages	278,874	278,300	574
Fringe Benefits	136,758	136,279	479
Contractual Services	28,820	16,862	11,958
Materials and Supplies	34,513	33,970	543
Capital Outlay	2,500	2,500	0
Other	2,129	2,129	0
<i>Total Clerk of Courts</i>	<u>483,594</u>	<u>470,040</u>	<u>13,554</u>
County Court			
Salaries and Wages	271,392	268,123	3,269
Fringe Benefits	124,880	123,936	944
Contractual Services	5,980	5,415	565
Materials and Supplies	14,050	11,507	2,543
Capital Outlay	2,136	1,451	685
Other	9,362	7,282	2,080
<i>Total County Court</i>	<u>427,800</u>	<u>417,714</u>	<u>10,086</u>
Municipal Court			
Salaries and Wages	76,309	76,309	0
Fringe Benefits	11,896	11,896	0
<i>Total Municipal Court</i>	<u>88,205</u>	<u>88,205</u>	<u>0</u>

(continued)

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2010

	Final Budget	Actual	Variance Positive (Negative)
General Government - Judicial (continued)			
Law Library			
Salaries and Wages	\$29,520	\$29,520	\$0
Fringe Benefits	5,342	5,342	0
<i>Total Law Library</i>	<u>34,862</u>	<u>34,862</u>	<u>0</u>
Attorney Fees - Public Defender Attorney Fees	<u>690,000</u>	<u>630,201</u>	<u>59,799</u>
<i>Total General Government - Judicial</i>	<u>6,395,988</u>	<u>6,161,609</u>	<u>234,379</u>
Public Safety			
Coroner's Office			
Salaries and Wages	48,669	48,365	304
Fringe Benefits	17,442	17,408	34
Contractual Services	65,564	42,016	23,548
Other	360	0	360
<i>Total Coroner's Office</i>	<u>132,035</u>	<u>107,789</u>	<u>24,246</u>
Sheriff			
Salaries and Wages	5,059,793	5,028,097	31,696
Fringe Benefits	1,903,990	1,888,827	15,163
Contractual Services	457,862	433,396	24,466
Materials and Supplies	315,646	309,608	6,038
Capital Outlay	6,065	6,065	0
Other	6,612	6,388	224
<i>Total Sheriff</i>	<u>7,749,968</u>	<u>7,672,381</u>	<u>77,587</u>
Jail			
Contractual Services	<u>670,273</u>	<u>658,246</u>	<u>12,027</u>
Disaster Services			
Contractual Services	41,107	40,770	337
Capital Outlay	<u>15,075</u>	<u>15,075</u>	<u>0</u>
<i>Total Disaster Services</i>	<u>56,182</u>	<u>55,845</u>	<u>337</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, 2010

	Final Budget	Actual	Variance Positive (Negative)
Public Safety (continued)			
Building Regulation			
Salaries and Wages	\$293,000	\$292,443	\$557
Fringe Benefits	105,370	99,759	5,611
Contractual Services	53,200	49,289	3,911
Materials and Supplies	6,555	6,089	466
Other	23,116	22,146	970
<i>Total Building Regulation</i>	<u>481,241</u>	<u>469,726</u>	<u>11,515</u>
<i>Total Public Safety</i>	<u>9,089,699</u>	<u>8,963,987</u>	<u>125,712</u>
Public Works			
Engineer			
Salaries and Wages	136,567	136,310	257
Fringe Benefits	25,074	24,964	110
Contractual Services	903	903	0
Materials and Supplies	7,174	7,174	0
<i>Total Engineer</i>	<u>169,718</u>	<u>169,351</u>	<u>367</u>
Technical Support			
Salaries and Wages	2,000	0	2,000
Fringe Benefits	640	0	640
Materials and Supplies	1,900	0	1,900
Other	460	0	460
<i>Total Technical Support</i>	<u>5,000</u>	<u>0</u>	<u>5,000</u>
Planning Commission			
Salaries and Wages	13,715	13,626	89
Fringe Benefits	2,451	2,451	0
Contractual Services	2,500	1,500	1,000
Materials and Supplies	1,448	106	1,342
<i>Total Planning Commission</i>	<u>20,114</u>	<u>17,683</u>	<u>2,431</u>
Litter Control			
Fringe Benefits	10,186	10,169	17
<i>Total Public Works</i>	<u>205,018</u>	<u>197,203</u>	<u>7,815</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, 2010

	Final Budget	Actual	Variance Positive (Negative)
Health			
Humane Society			
Salaries and Wages	\$7,200	\$7,200	\$0
Agriculture			
Grant	242,000	242,000	0
Apiary Inspection	1,000	609	391
<i>Total Agriculture</i>	<u>243,000</u>	<u>242,609</u>	<u>391</u>
Other Health			
Crippled Children Aid	178,754	162,532	16,222
Other	62,000	60,495	1,505
<i>Total Other Health</i>	<u>240,754</u>	<u>223,027</u>	<u>17,727</u>
<i>Total Health</i>	<u>490,954</u>	<u>472,836</u>	<u>18,118</u>
Human Services			
Soldier's Relief			
Salaries and Wages	24,000	23,600	400
Fringe Benefits	10,357	7,617	2,740
Contractual Services	242,100	188,422	53,678
Materials and Supplies	8,000	4,693	3,307
Capital Outlay	9,500	6,500	3,000
Other	1,000	250	750
<i>Total Soldier's Relief</i>	<u>294,957</u>	<u>231,082</u>	<u>63,875</u>
Veteran's Services			
Salaries and Wages	186,896	179,816	7,080
Fringe Benefits	59,271	58,230	1,041
Contractual Services	24,888	17,020	7,868
Materials and Supplies	2,612	2,612	0
Other	2,400	1,520	880
<i>Total Veteran's Services</i>	<u>276,067</u>	<u>259,198</u>	<u>16,869</u>
<i>Total Human Services</i>	<u>571,024</u>	<u>490,280</u>	<u>80,744</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, 2010

	Final Budget	Actual	Variance Positive (Negative)
Intergovernmental			
Contractual Services	\$625,581	\$454,000	\$171,581
Grants	518,420	442,300	76,120
<i>Total Intergovernmental</i>	<u>1,144,001</u>	<u>896,300</u>	<u>247,701</u>
Debt Service:			
Principal Retirement	408,001	0	408,001
Interest and Fiscal Charges	14,768	0	14,768
<i>Total Debt Service</i>	<u>422,769</u>	<u>0</u>	<u>422,769</u>
<i>Total Expenditures</i>	<u>27,665,154</u>	<u>25,250,435</u>	<u>2,414,719</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,404,082)</u>	<u>1,380,859</u>	<u>3,784,941</u>
Other Financing Sources (Uses)			
Advances In	0	673,315	673,315
Advances Out	0	(1,218,263)	(1,218,263)
Transfers In	288,261	256,661	(31,600)
Transfers Out	(4,175,148)	(2,705,386)	1,469,762
<i>Total Other Financing Sources (Uses)</i>	<u>(3,886,887)</u>	<u>(2,993,673)</u>	<u>893,214</u>
<i>Net Change in Fund Balance</i>	<u>(6,290,969)</u>	<u>(1,612,814)</u>	<u>4,678,155</u>
Fund Balance at Beginning of Year	5,914,953	5,914,953	0
Prior Year Encumbrances Appropriated	418,070	418,070	0
<i>Fund Balance at End of Year</i>	<u><u>\$42,054</u></u>	<u><u>\$4,720,209</u></u>	<u><u>\$4,678,155</u></u>

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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

Debt Service Funds

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

Capital Projects Funds

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

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2010

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$8,119,433	\$224,566	\$2,441,141	\$10,785,140
Restricted Cash and Cash Equivalents	7,497	0	539,273	546,770
Receivables:				
Property Taxes	3,044,466	0	0	3,044,466
Payments in Lieu of Taxes	190,970	0	0	190,970
Accounts	46,927	0	0	46,927
Intergovernmental	2,415,090	0	394,541	2,809,631
Interfund	116,265	0	0	116,265
Special Assessments	0	359,310	0	359,310
Loans	0	303,229	0	303,229
Materials and Supplies Inventory	41,759	0	0	41,759
Prepaid Items	105,379	0	4,324	109,703
<i>Total Assets</i>	<u>\$14,087,786</u>	<u>\$887,105</u>	<u>\$3,379,279</u>	<u>\$18,354,170</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$159,193	\$0	\$10,433	\$169,626
Contracts Payable	26,833	0	124,192	151,025
Accrued Interest Payable	0	0	1,312	1,312
Retainage Payable	7,497	0	8,520	16,017
Accrued Wages and Benefits	170,732	0	300	171,032
Matured Compensated Absences Payable	8,411	0	0	8,411
Interfund Payable	521,039	2,987	26,104	550,130
Intergovernmental Payable	83,681	0	0	83,681
Notes Payable	0	0	700,000	700,000
Deferred Revenue	5,443,562	359,310	394,541	6,197,413
<i>Total Liabilities</i>	<u>6,420,948</u>	<u>362,297</u>	<u>1,265,402</u>	<u>8,048,647</u>
Fund Balances				
Reserved for Encumbrances	384,049	0	341,565	725,614
Reserved for Loans	0	283,229	0	283,229
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	7,282,789	0	0	7,282,789
Debt Service Funds	0	241,579	0	241,579
Capital Projects Funds	0	0	1,772,312	1,772,312
<i>Total Fund Balances</i>	<u>7,666,838</u>	<u>524,808</u>	<u>2,113,877</u>	<u>10,305,523</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$14,087,786</u>	<u>\$887,105</u>	<u>\$3,379,279</u>	<u>\$18,354,170</u>

Muskingum County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2010

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$2,338,470	\$0	\$0	\$2,338,470
Special Assessments	0	40,781	0	40,781
Charges for Services	2,072,886	0	48,020	2,120,906
Licenses and Permits	659,443	0	0	659,443
Fines and Forfeitures	315,964	0	78,312	394,276
Intergovernmental	5,738,673	16,380	2,199,401	7,954,454
Interest	2,465	2,522	0	4,987
Payments in Lieu of Taxes	189,595	0	0	189,595
Rent	16,265	337,964	0	354,229
Contributions and Donations	19,118	0	0	19,118
Other	211,332	0	0	211,332
<i>Total Revenues</i>	<u>11,564,211</u>	<u>397,647</u>	<u>2,325,733</u>	<u>14,287,591</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	1,166,707	0	0	1,166,707
Judicial	125,981	0	104,564	230,545
Public Safety	3,152,464	0	0	3,152,464
Public Works	1,873,697	0	1,653,956	3,527,653
Health	876,498	0	0	876,498
Human Services	4,053,176	0	82,341	4,135,517
Capital Outlay	0	0	1,418,134	1,418,134
Intergovernmental	1,332,893	0	0	1,332,893
Debt Service:				
Principal Retirement	63,377	1,286,263	0	1,349,640
Interest and Fiscal Charges	31,485	480,255	1,312	513,052
<i>Total Expenditures</i>	<u>12,676,278</u>	<u>1,766,518</u>	<u>3,260,307</u>	<u>17,703,103</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,112,067)</u>	<u>(1,368,871)</u>	<u>(934,574)</u>	<u>(3,415,512)</u>
Other Financing Sources (Uses)				
Bond Anticipation Notes Issued	0	467,000	0	467,000
Transfers In	957,875	1,276,876	520,798	2,755,549
OWDA Loans Issued	28,716	0	0	28,716
Current Refunding Bond Anticipation Note	0	(467,000)	0	(467,000)
Transfers Out	(270,991)	0	(88,000)	(358,991)
<i>Total Other Financing Sources (Uses)</i>	<u>715,600</u>	<u>1,276,876</u>	<u>432,798</u>	<u>2,425,274</u>
<i>Net Change in Fund Balances</i>	(396,467)	(91,995)	(501,776)	(990,238)
Fund Balances at Beginning of Year	<u>8,063,305</u>	<u>616,803</u>	<u>2,615,653</u>	<u>11,295,761</u>
<i>Fund Balances at End of Year</i>	<u>\$7,666,838</u>	<u>\$524,808</u>	<u>\$2,113,877</u>	<u>\$10,305,523</u>

SPECIAL REVENUE FUNDS

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

Major Special Revenue Funds

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

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

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

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

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

Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

(continued)

SPECIAL REVENUE FUNDS (Continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

SPECIAL REVENUE FUNDS (Continued)

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

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

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

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

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

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

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

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

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

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

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

Northpointe Drive Fund - To account for non-tax revenues used to pay amounts under contract with the Transportation Improvement District.

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

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

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

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

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

(continued)

SPECIAL REVENUE FUNDS (Continued)

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

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$973,810	\$916,805	(\$57,005)
Intergovernmental	14,351,278	9,987,637	(4,363,641)
Other	50,532	35,996	(14,536)
<i>Total Revenues</i>	<u>15,375,620</u>	<u>10,940,438</u>	<u>(4,435,182)</u>
Expenditures			
Current:			
Human Services			
Public Assistance			
Salaries and Wages	3,855,790	3,855,790	0
Fringe Benefits	1,709,293	1,616,449	92,844
Contractual Services	5,359,097	5,213,568	145,529
Materials and Supplies	82,684	82,484	200
Capital Outlay	27,406	26,460	946
Other	682,346	667,661	14,685
<i>Total Expenditures</i>	<u>11,716,616</u>	<u>11,462,412</u>	<u>254,204</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,659,004</u>	<u>(521,974)</u>	<u>(4,180,978)</u>
Other Financing Source			
Transfers In	460,000	332,115	(127,885)
<i>Net Change in Fund Balance</i>	4,119,004	(189,859)	(4,308,863)
Fund Balance at Beginning of Year	275,086	275,086	0
Prior Year Encumbrances Appropriated	307,745	307,745	0
<i>Fund Balance at End of Year</i>	<u><u>\$4,701,835</u></u>	<u><u>\$392,972</u></u>	<u><u>(\$4,308,863)</u></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, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Permissive Motor Vehicle License Tax	\$450,000	\$472,111	\$22,111
Licenses and Permits	5,000	6,125	1,125
Fines and Forfeitures	70,000	62,097	(7,903)
Intergovernmental	5,005,000	4,953,188	(51,812)
Interest	7,500	4,120	(3,380)
Contributions and Donations	1,000	1,039	39
Other	450,264	18,137	(432,127)
<i>Total Revenues</i>	<u>5,988,764</u>	<u>5,516,817</u>	<u>(471,947)</u>
Expenditures			
Current:			
Public Works			
Engineer			
Salaries and Wages	400,840	400,840	0
Fringe Benefits	106,328	106,134	194
Contractual Services	42,048	41,892	156
Materials and Supplies	1,437	1,437	0
Capital Outlay	8,172	8,172	0
Other	761	761	0
<i>Total Engineer</i>	<u>559,586</u>	<u>559,236</u>	<u>350</u>
Roads			
Salaries and Wages	1,135,020	916,895	218,125
Fringe Benefits	676,716	674,330	2,386
Contractual Services	240,628	239,381	1,247
Materials and Supplies	1,763,995	1,519,186	244,809
Capital Outlay	167,000	116,596	50,404
Other	138,845	132,317	6,528
<i>Total Roads</i>	<u>4,122,204</u>	<u>3,598,705</u>	<u>523,499</u>
Bridges and Culverts			
Salaries and Wages	220,621	220,621	0
Fringe Benefits	36,229	36,229	0
Contractual Services	34,897	34,897	0
Materials and Supplies	200,119	197,719	2,400
<i>Total Bridges and Culverts</i>	<u>491,866</u>	<u>489,466</u>	<u>2,400</u>
<i>Total Public Works</i>	<u>5,173,656</u>	<u>4,647,407</u>	<u>526,249</u>
Intergovernmental			
Contractual Services	0	176,092	(176,092)
Debt Service:			
Principal Retirement	280,462	280,462	0
Interest and Fiscal Charges	30,336	30,336	0
<i>Total Debt Service</i>	<u>310,798</u>	<u>310,798</u>	<u>0</u>
<i>Total Expenditures</i>	<u>5,484,454</u>	<u>5,134,297</u>	<u>350,157</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>504,310</u>	<u>382,520</u>	<u>(121,790)</u>
Other Financing Sources (Use)			
Proceeds from Sale of Capital Assets	4,236	4,236	0
Inception of Capital Lease	0	750,000	(750,000)
Transfers In	533,361	63,333	(470,028)
Transfers Out	(932,576)	(520,798)	411,778
<i>Total Other Financing Sources (Use)</i>	<u>(394,979)</u>	<u>296,771</u>	<u>691,750</u>
<i>Net Change in Fund Balance</i>	109,331	679,291	569,960
Fund Balance at Beginning of Year	902,892	902,892	0
Prior Year Encumbrances Appropriated	149,230	149,230	0
<i>Fund Balance at End of Year</i>	<u>\$1,161,453</u>	<u>\$1,731,413</u>	<u>\$569,960</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, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$2,908,986	\$2,910,767	\$1,781
Charges for Services	907,369	1,032,129	124,760
Intergovernmental	782,238	784,911	2,673
Payments in Lieu of Taxes	19,433	15,905	(3,528)
Contributions and Donations	1,013	366	(647)
Other	5,631	402	(5,229)
<i>Total Revenues</i>	<u>4,624,670</u>	<u>4,744,480</u>	<u>119,810</u>
Expenditures			
Current:			
Human Services			
County Home			
Salaries and Wages	2,617,441	2,505,649	111,792
Fringe Benefits	991,798	950,448	41,350
Contractual Services	741,205	697,089	44,116
Materials and Supplies	324,678	324,678	0
Capital Outlay	16,347	16,347	0
Other	10,974	10,946	28
<i>Total Expenditures</i>	<u>4,702,443</u>	<u>4,505,157</u>	<u>197,286</u>
<i>Net Change in Fund Balance</i>	(77,773)	239,323	317,096
Fund Balance at Beginning of Year	<u>2,039,542</u>	<u>2,039,542</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$1,961,769</u></u>	<u><u>\$2,278,865</u></u>	<u><u>\$317,096</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, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$5,200,000	\$5,336,919	\$136,919
Charges for Services	27,000	38,718	11,718
Intergovernmental	3,693,067	4,112,964	419,897
Interest	30,000	39,236	9,236
Payments in Lieu of Taxes	16,000	31,810	15,810
Contributions and Donations	30,000	16,481	(13,519)
Other	0	3,348	3,348
<i>Total Revenues</i>	<u>8,996,067</u>	<u>9,579,476</u>	<u>583,409</u>
Expenditures			
Current:			
Human Services			
Starlight School			
Salaries and Wages	4,745,122	4,033,057	712,065
Fringe Benefits	1,714,910	1,429,443	285,467
Contractual Services	1,989,855	1,399,566	590,289
Materials and Supplies	86,000	58,307	27,693
Capital Outlay	518,929	198,701	320,228
Other	99,372	49,372	50,000
<i>Total Expenditures</i>	<u>9,154,188</u>	<u>7,168,446</u>	<u>1,985,742</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(158,121)</u>	<u>2,411,030</u>	<u>2,569,151</u>
Other Financing Source (Use)			
Transfers In	24	0	(24)
Transfers Out	(350,000)	0	350,000
<i>Total Other Financing Source (Use)</i>	<u>(349,976)</u>	<u>0</u>	<u>349,976</u>
<i>Net Change in Fund Balance</i>	<u>(508,097)</u>	<u>2,411,030</u>	<u>2,919,127</u>
Fund Balance at Beginning of Year	11,943,239	11,943,239	0
Prior Year Encumbrances Appropriated	179,300	179,300	0
<i>Fund Balance at End of Year</i>	<u>\$11,614,442</u>	<u>\$14,533,569</u>	<u>\$2,919,127</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, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$2,231,667	\$2,328,615	\$96,948
Charges for Services	1,050,500	1,005,623	(44,877)
Intergovernmental	2,450,162	2,654,810	204,648
Payments in Lieu of Taxes	11,489	12,724	1,235
Contributions and Donations	500	51,791	51,291
Other	5,000	992	(4,008)
<i>Total Revenues</i>	<u>5,749,318</u>	<u>6,054,555</u>	<u>305,237</u>
Expenditures			
Current:			
Human Services			
Children Services			
Salaries and Wages	2,700,000	2,443,361	256,639
Fringe Benefits	1,344,652	1,084,980	259,672
Contractual Services	4,626,690	1,752,123	2,874,567
Materials and Supplies	291,821	230,589	61,232
Capital Outlay	63,127	49,559	13,568
Other	722,083	327,650	394,433
<i>Total Expenditures</i>	<u>9,748,373</u>	<u>5,888,262</u>	<u>3,860,111</u>
<i>Net Change in Fund Balance</i>	(3,999,055)	166,293	4,165,348
Fund Balance at Beginning of Year	5,227,548	5,227,548	0
Prior Year Encumbrances Appropriated	<u>270,914</u>	<u>270,914</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$1,499,407</u></u>	<u><u>\$5,664,755</u></u>	<u><u>\$4,165,348</u></u>

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2010

	Dog and Kennel	Child Support Enforcement Agency	Childrens' Services Trust	Real Estate Assessment	Redevelopment Tax Equivalent
Assets					
Equity in Pooled Cash and Cash Equivalents	\$189,828	\$161,764	\$88,432	\$1,393,466	\$0
Restricted Cash and Cash Equivalents	0	0	0	7,497	0
Receivables:					
Property Taxes	0	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0	103,484
Accounts	7,730	0	0	0	0
Intergovernmental	0	57,928	0	0	0
Interfund	0	116,265	0	0	0
Materials and Supplies Inventory	1,357	5,453	0	0	0
Prepaid Items	0	433	0	87,411	0
<i>Total Assets</i>	<u>\$198,915</u>	<u>\$341,843</u>	<u>\$88,432</u>	<u>\$1,488,374</u>	<u>\$103,484</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$0	\$13,009	\$0	\$659	\$0
Contracts Payable	0	0	0	26,833	0
Retainage Payable	0	0	0	7,497	0
Accrued Wages and Benefits	3,956	70,099	0	11,500	0
Matured Compensated Absences Payable	0	7,064	0	1,347	0
Interfund Payable	2,086	42,006	0	7,514	0
Intergovernmental Payable	1,433	28,529	0	4,903	0
Deferred Revenue	0	29,418	0	0	103,484
<i>Total Liabilities</i>	<u>7,475</u>	<u>190,125</u>	<u>0</u>	<u>60,253</u>	<u>103,484</u>
Fund Balances					
Reserved for Encumbrances	28,584	112,145	0	180,953	0
Unreserved:					
Undesignated (Deficit)	162,856	39,573	88,432	1,247,168	0
<i>Total Fund Balances (Deficit)</i>	<u>191,440</u>	<u>151,718</u>	<u>88,432</u>	<u>1,428,121</u>	<u>0</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$198,915</u>	<u>\$341,843</u>	<u>\$88,432</u>	<u>\$1,488,374</u>	<u>\$103,484</u>

Drug Abuse Resistance Education (DARE)	Miscellaneous Federal Grants	Access Visitation Grant	Delinquent Real Estate Tax and Assessment Collection	Homeland Security	Tuberculosis Clinic	Block Grants
\$25,842	\$136,447	\$2,776	\$182,053	\$237,518	\$990,971	\$13,523
0	0	0	0	0	0	0
0	0	0	0	0	611,754	0
0	0	0	0	0	2,558	0
0	0	0	0	0	195	0
4,500	40,192	0	0	0	119,890	1,561,682
0	0	0	0	0	0	0
0	251	0	0	0	32,979	37
0	0	0	0	0	113	124
<u>\$30,342</u>	<u>\$176,890</u>	<u>\$2,776</u>	<u>\$182,053</u>	<u>\$237,518</u>	<u>\$1,758,460</u>	<u>\$1,575,366</u>
\$0	\$0	\$0	\$0	\$52,437	\$4,171	\$12,498
0	0	0	0	0	0	0
0	0	0	0	0	0	0
1,666	2,170	0	8,004	0	14,011	1,144
0	0	0	0	0	0	0
518	3,792	1,189	3,879	355,000	9,588	45,864
921	9,775	0	3,478	942	6,039	495
4,500	13,784	0	0	0	733,815	1,492,277
<u>7,605</u>	<u>29,521</u>	<u>1,189</u>	<u>15,361</u>	<u>408,379</u>	<u>767,624</u>	<u>1,552,278</u>
0	2,602	0	1,727	1,706	6,584	473
<u>22,737</u>	<u>144,767</u>	<u>1,587</u>	<u>164,965</u>	<u>(172,567)</u>	<u>984,252</u>	<u>22,615</u>
<u>22,737</u>	<u>147,369</u>	<u>1,587</u>	<u>166,692</u>	<u>(170,861)</u>	<u>990,836</u>	<u>23,088</u>
<u>\$30,342</u>	<u>\$176,890</u>	<u>\$2,776</u>	<u>\$182,053</u>	<u>\$237,518</u>	<u>\$1,758,460</u>	<u>\$1,575,366</u>

(continued)

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (Continued)
December 31, 2010

	Computer Legal Research	Community Correction	Home Detention (Electronic Monitor)	Litter Prevention	Ohio Childrens Trust
Assets					
Equity in Pooled Cash and Cash Equivalents	\$124,951	\$6,423	\$262,311	\$6,185	\$0
Restricted Cash and Cash Equivalents	0	0	0	0	0
Receivables:					
Property Taxes	0	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0	0
Accounts	13,999	0	11,724	0	0
Intergovernmental	0	0	22,033	4,000	13,832
Interfund	0	0	0	0	0
Materials and Supplies Inventory	0	0	287	0	0
Prepaid Items	0	0	0	0	0
<i>Total Assets</i>	<u>\$138,950</u>	<u>\$6,423</u>	<u>\$296,355</u>	<u>\$10,185</u>	<u>\$13,832</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$0	\$0	\$10,948	\$736	\$0
Contracts Payable	0	0	0	0	0
Retainage Payable	0	0	0	0	0
Accrued Wages and Benefits	0	6,700	3,581	0	0
Matured Compensated Absences Payable	0	0	0	0	0
Interfund Payable	99	71	2,356	0	0
Intergovernmental Payable	130	2,911	1,556	0	0
Deferred Revenue	13,999	0	22,741	4,000	13,832
<i>Total Liabilities</i>	<u>14,228</u>	<u>9,682</u>	<u>41,182</u>	<u>4,736</u>	<u>13,832</u>
Fund Balances					
Reserved for Encumbrances	0	0	5,189	5,264	0
Unreserved:					
Undesignated (Deficit)	124,722	(3,259)	249,984	185	0
<i>Total Fund Balances (Deficit)</i>	<u>124,722</u>	<u>(3,259)</u>	<u>255,173</u>	<u>5,449</u>	<u>0</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$138,950</u>	<u>\$6,423</u>	<u>\$296,355</u>	<u>\$10,185</u>	<u>\$13,832</u>

<u>Marriage License</u>	<u>Political Subdivision Housing</u>	<u>Indigent Drivers Alcohol Treatment</u>	<u>Probate Conduct of Business</u>	<u>Enforcement and Education</u>	<u>Law Enforcement</u>	<u>Legal Aid Society</u>
\$1,329	\$41,503	\$130,510	\$1,896	\$9,783	\$150,300	\$309
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	3,210	0	0	0	0
0	0	3,357	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$1,329</u>	<u>\$41,503</u>	<u>\$137,077</u>	<u>\$1,896</u>	<u>\$9,783</u>	<u>\$150,300</u>	<u>\$309</u>
1,329	\$0	\$2,882	\$0	\$0	\$1,424	\$0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	6,567	0	0	0	0
<u>1,329</u>	<u>0</u>	<u>9,449</u>	<u>0</u>	<u>0</u>	<u>1,424</u>	<u>0</u>
0	0	4,998	0	0	0	0
<u>0</u>	<u>41,503</u>	<u>122,630</u>	<u>1,896</u>	<u>9,783</u>	<u>148,876</u>	<u>309</u>
<u>0</u>	<u>41,503</u>	<u>127,628</u>	<u>1,896</u>	<u>9,783</u>	<u>148,876</u>	<u>309</u>
<u>\$1,329</u>	<u>\$41,503</u>	<u>\$137,077</u>	<u>\$1,896</u>	<u>\$9,783</u>	<u>\$150,300</u>	<u>\$309</u>

(continued)

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (Continued)
December 31, 2010

	Senior Citizens Levy	Felony Delinquent Care and Custody	Drug Law Enforcement	Indigent Guardianship	Victim of Criminals
Assets					
Equity in Pooled Cash and Cash Equivalents	\$367,432	\$179,512	\$35,045	\$1,526	\$1,763
Restricted Cash and Cash Equivalents	0	0	0	0	0
Receivables:					
Property Taxes	729,725	0	0	0	0
Payments in Lieu of Taxes	3,197	0	0	0	0
Accounts	0	0	438	0	0
Intergovernmental	47,195	68,877	0	0	30,297
Interfund	0	0	0	0	0
Materials and Supplies Inventory	0	0	0	0	0
Prepaid Items	0	0	2,507	0	0
<i>Total Assets</i>	<u>\$1,147,549</u>	<u>\$248,389</u>	<u>\$37,990</u>	<u>\$1,526</u>	<u>\$32,060</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$0	\$11,074	\$0	\$0	\$0
Contracts Payable	0	0	0	0	0
Retainage Payable	0	0	0	0	0
Accrued Wages and Benefits	17,816	4,407	0	0	1,764
Matured Compensated Absences Payable	0	0	0	0	0
Interfund Payable	12,736	8,296	0	0	1,498
Intergovernmental Payable	7,855	1,885	0	0	273
Deferred Revenue	780,117	37,308	438	0	20,198
<i>Total Liabilities</i>	<u>818,524</u>	<u>62,970</u>	<u>438</u>	<u>0</u>	<u>23,733</u>
Fund Balances					
Reserved for Encumbrances	0	11,361	0	0	0
Unreserved:					
Undesignated (Deficit)	329,025	174,058	37,552	1,526	8,327
<i>Total Fund Balances (Deficit)</i>	<u>329,025</u>	<u>185,419</u>	<u>37,552</u>	<u>1,526</u>	<u>8,327</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$1,147,549</u>	<u>\$248,389</u>	<u>\$37,990</u>	<u>\$1,526</u>	<u>\$32,060</u>

<u>Sheriff Commissary</u>	<u>Children Services Christmas</u>	<u>Mental Health Levy</u>	<u>Certificate of Title Administration</u>	<u>Sheriff Levy</u>	<u>Court Special Projects</u>	<u>Northpointe Drive</u>	<u>Law Library Resources</u>
\$94,662	\$85,543	\$54,325	\$981,267	\$431,689	\$768,526	\$51,164	\$209,374
0	0	0	0	0	0	0	0
0	0	1,212,276	0	490,711	0	0	0
0	0	6,395	0	3,197	0	0	0
9,544	0	0	0	0	0	0	0
0	0	77,893	0	30,813	939	0	125,413
0	0	0	0	0	0	0	0
0	0	0	1,395	0	0	0	0
410	0	0	60	0	0	0	14,321
<u>\$104,616</u>	<u>\$85,543</u>	<u>\$1,350,889</u>	<u>\$982,722</u>	<u>\$956,410</u>	<u>\$769,465</u>	<u>\$51,164</u>	<u>\$349,108</u>
\$35,030	\$2,839	\$0	\$1,350	\$0	\$0	\$0	\$8,135
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
749	0	0	5,231	14,591	0	0	0
0	0	0	0	0	0	0	0
441	0	0	3,212	7,915	74	0	0
326	0	0	2,273	7,633	0	0	0
5,205	0	1,296,564	0	524,721	400	0	62,706
<u>41,751</u>	<u>2,839</u>	<u>1,296,564</u>	<u>12,066</u>	<u>554,860</u>	<u>474</u>	<u>0</u>	<u>70,841</u>
2,728	5,200	0	9,108	0	0	0	1,117
<u>60,137</u>	<u>77,504</u>	<u>54,325</u>	<u>961,548</u>	<u>401,550</u>	<u>768,991</u>	<u>51,164</u>	<u>277,150</u>
<u>62,865</u>	<u>82,704</u>	<u>54,325</u>	<u>970,656</u>	<u>401,550</u>	<u>768,991</u>	<u>51,164</u>	<u>278,267</u>
<u>\$104,616</u>	<u>\$85,543</u>	<u>\$1,350,889</u>	<u>\$982,722</u>	<u>\$956,410</u>	<u>\$769,465</u>	<u>\$51,164</u>	<u>\$349,108</u>

(continued)

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (Continued)
December 31, 2010

	Juvenile Detention	Concealed Weapon	Wireless 911	OPOTA- CPT	Brandywine Loop Extension	Total Nonmajor Special Revenue Funds
Assets						
Equity in Pooled Cash and Cash Equivalents	\$52,059	\$30,154	\$476,633	\$17,182	\$123,457	\$8,119,433
Restricted Cash and Cash Equivalents	0	0	0	0	0	7,497
Receivables:						
Property Taxes	0	0	0	0	0	3,044,466
Payments in Lieu of Taxes	0	0	0	0	72,139	190,970
Accounts	0	87	0	0	0	46,927
Intergovernmental	0	0	206,249	0	0	2,415,090
Interfund	0	0	0	0	0	116,265
Materials and Supplies Inventory	0	0	0	0	0	41,759
Prepaid Items	0	0	0	0	0	105,379
<i>Total Assets</i>	<u>\$52,059</u>	<u>\$30,241</u>	<u>\$682,882</u>	<u>\$17,182</u>	<u>\$195,596</u>	<u>\$14,087,786</u>
Liabilities and Fund Balances						
Liabilities						
Accounts Payable	\$0	\$0	\$672	\$0	\$0	\$159,193
Contracts Payable	0	0	0	0	0	26,833
Retainage Payable	0	0	0	0	0	7,497
Accrued Wages and Benefits	0	428	2,915	0	0	170,732
Matured Compensated Absences Payable	0	0	0	0	0	8,411
Interfund Payable	5,472	245	1,612	0	5,576	521,039
Intergovernmental Payable	0	993	1,331	0	0	83,681
Deferred Revenue	0	0	205,349	0	72,139	5,443,562
<i>Total Liabilities</i>	<u>5,472</u>	<u>1,666</u>	<u>211,879</u>	<u>0</u>	<u>77,715</u>	<u>6,420,948</u>
Fund Balance						
Reserved for Encumbrances	0	500	3,810	0	0	384,049
Unreserved:						
Undesignated (Deficit)	46,587	28,075	467,193	17,182	117,881	7,282,789
<i>Total Fund Balances (Deficit)</i>	<u>46,587</u>	<u>28,575</u>	<u>471,003</u>	<u>17,182</u>	<u>117,881</u>	<u>7,666,838</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$52,059</u>	<u>\$30,241</u>	<u>\$682,882</u>	<u>\$17,182</u>	<u>\$195,596</u>	<u>\$14,087,786</u>

Muskingum County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2010

	Dog and Kennel	Child Support Enforcement Agency	Childrens' Services Trust	Real Estate Assessment
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Charges for Services	27,360	364,950	0	859,300
Licenses and Permits	134,185	0	0	0
Fines and Forfeitures	1,234	0	0	2,548
Intergovernmental	0	2,536,008	0	0
Interest	0	0	1,357	0
Payments in Lieu of Taxes	0	0	0	0
Rent	0	16,265	0	0
Contributions and Donations	0	0	230	0
Other	42	1,638	0	62,000
<i>Total Revenues</i>	<u>162,821</u>	<u>2,918,861</u>	<u>1,587</u>	<u>923,848</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	697,070
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	166,453	0	0	0
Human Services	0	3,247,750	23,128	0
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	0	2,098	0	0
Interest and Fiscal Charges	0	492	0	0
<i>Total Expenditures</i>	<u>166,453</u>	<u>3,250,340</u>	<u>23,128</u>	<u>697,070</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,632)</u>	<u>(331,479)</u>	<u>(21,541)</u>	<u>226,778</u>
Other Financing Sources (Uses)				
Transfers In	0	335,551	0	0
OWDA Loans Issued	0	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>335,551</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(3,632)	4,072	(21,541)	226,778
Fund Balances (Deficit) at Beginning of Year	<u>195,072</u>	<u>147,646</u>	<u>109,973</u>	<u>1,201,343</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u>\$191,440</u>	<u>\$151,718</u>	<u>\$88,432</u>	<u>\$1,428,121</u>

(continued)

Muskingum County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds (Continued)
For the Year Ended December 31, 2010

	Redevelopment Tax Equivalent	Drug Abuse Resistance Education (DARE)	Miscellaneous Federal Grants	Access Visitation Grant
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	5,600
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	4,500	157,883	0
Interest	0	0	0	0
Payments in Lieu of Taxes	102,330	0	0	0
Rent	0	0	0	0
Contributions and Donations	0	3,950	0	0
Other	0	0	481	0
<i>Total Revenues</i>	<u>102,330</u>	<u>8,450</u>	<u>158,364</u>	<u>5,600</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	3,772
Public Safety	0	25,788	207,956	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>25,788</u>	<u>207,956</u>	<u>3,772</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>102,330</u>	<u>(17,338)</u>	<u>(49,592)</u>	<u>1,828</u>
Other Financing Sources (Use)				
Transfers In	0	15,500	78,959	0
OWDA Loans Issued	0	0	0	0
Transfers Out	(102,330)	0	0	0
<i>Total Other Financing Sources (Use)</i>	<u>(102,330)</u>	<u>15,500</u>	<u>78,959</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	0	(1,838)	29,367	1,828
Fund Balances (Deficit) at Beginning of Year	<u>0</u>	<u>24,575</u>	<u>118,002</u>	<u>(241)</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u>\$0</u>	<u>\$22,737</u>	<u>\$147,369</u>	<u>\$1,587</u>

Delinquent Real Estate Tax and Assessment Collection	Homeland Security	Tuberculosis Clinic	Block Grants	Computer Legal Research
\$0	\$0	\$475,244	\$0	\$0
176,370	0	12,737	850	29,170
0	0	0	0	0
0	0	0	0	0
0	777,091	209,326	473,090	0
0	0	0	0	0
0	0	2,545	0	0
0	0	0	0	0
0	0	0	0	0
503	0	16,029	0	0
<u>176,873</u>	<u>777,091</u>	<u>715,881</u>	<u>473,940</u>	<u>29,170</u>
243,618	0	0	0	0
0	0	0	0	10,297
0	947,242	0	0	0
0	0	0	439,220	0
0	0	688,222	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	28,716	0
0	0	0	0	0
<u>243,618</u>	<u>947,242</u>	<u>688,222</u>	<u>467,936</u>	<u>10,297</u>
<u>(66,745)</u>	<u>(170,151)</u>	<u>27,659</u>	<u>6,004</u>	<u>18,873</u>
0	0	0	0	0
0	0	0	28,716	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>28,716</u>	<u>0</u>
(66,745)	(170,151)	27,659	34,720	18,873
<u>233,437</u>	<u>(710)</u>	<u>963,177</u>	<u>(11,632)</u>	<u>105,849</u>
<u>\$166,692</u>	<u>(\$170,861)</u>	<u>\$990,836</u>	<u>\$23,088</u>	<u>\$124,722</u>

(continued)

Muskingum County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds (Continued)
For the Year Ended December 31, 2010

	Community Correction	Home Detention (Electronic Monitor)	Litter Prevention	Ohio Childrens Trust
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Charges for Services	0	157,317	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	190,829	49,827	16,000	13,832
Interest	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0
Rent	0	0	0	0
Contributions and Donations	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>190,829</u>	<u>207,144</u>	<u>16,000</u>	<u>13,832</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	256,596	240,842	0	0
Public Works	0	0	10,736	0
Health	0	0	0	0
Human Services	0	0	0	27,665
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>256,596</u>	<u>240,842</u>	<u>10,736</u>	<u>27,665</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(65,767)</u>	<u>(33,698)</u>	<u>5,264</u>	<u>(13,833)</u>
Other Financing Sources (Use)				
Transfers In	628	1,075	0	0
OWDA Loans Issued	0	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Use)</i>	<u>628</u>	<u>1,075</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(65,139)	(32,623)	5,264	(13,833)
Fund Balances (Deficit) at Beginning of Year	<u>61,880</u>	<u>287,796</u>	<u>185</u>	<u>13,833</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u><u>(\$3,259)</u></u>	<u><u>\$255,173</u></u>	<u><u>\$5,449</u></u>	<u><u>\$0</u></u>

<u>Marriage License</u>	<u>Political Subdivision Housing</u>	<u>Indigent Drivers Alcohol Treatment</u>	<u>Probate Conduct of Business</u>	<u>Enforcement and Education</u>	<u>Law Enforcement</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	584	0	0
21,823	0	0	0	0	0
0	17,046	26,800	0	1,727	89,616
0	0	710	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	3,632
0	0	0	0	0	0
<u>21,823</u>	<u>17,046</u>	<u>27,510</u>	<u>584</u>	<u>1,727</u>	<u>93,248</u>
0	0	0	0	0	0
0	0	0	37	0	0
0	16,737	0	0	7,130	37,566
0	0	0	0	0	0
21,823	0	0	0	0	0
0	0	4,159	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>21,823</u>	<u>16,737</u>	<u>4,159</u>	<u>37</u>	<u>7,130</u>	<u>37,566</u>
<u>0</u>	<u>309</u>	<u>23,351</u>	<u>547</u>	<u>(5,403)</u>	<u>55,682</u>
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	309	23,351	547	(5,403)	55,682
0	41,194	104,277	1,349	15,186	93,194
<u>\$0</u>	<u>\$41,503</u>	<u>\$127,628</u>	<u>\$1,896</u>	<u>\$9,783</u>	<u>\$148,876</u>

(continued)

Muskingum County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds (Continued)
For the Year Ended December 31, 2010

	Legal Aid Society	Senior Citizens Levy	Felony Delinquent Care and Custody	Drug Law Enforcement
Revenues				
Property Taxes	\$0	\$565,625	\$0	\$0
Charges for Services	90	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	16,726
Intergovernmental	0	154,757	280,140	0
Interest	0	0	0	0
Payments in Lieu of Taxes	0	3,181	0	0
Rent	0	0	0	0
Contributions and Donations	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>90</u>	<u>723,563</u>	<u>280,140</u>	<u>16,726</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	346,072	7,686
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	731,556	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>0</u>	<u>731,556</u>	<u>346,072</u>	<u>7,686</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>90</u>	<u>(7,993)</u>	<u>(65,932)</u>	<u>9,040</u>
Other Financing Sources (Use)				
Transfers In	0	0	0	0
OWDA Loans Issued	0	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Use)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	90	(7,993)	(65,932)	9,040
Fund Balances (Deficit) at				
Beginning of Year	<u>219</u>	<u>337,018</u>	<u>251,351</u>	<u>28,512</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u>\$309</u>	<u>\$329,025</u>	<u>\$185,419</u>	<u>\$37,552</u>

<u>Indigent Guardianship</u>	<u>Victim of Criminals</u>	<u>Sheriff Commissary</u>	<u>Children Services Christmas</u>	<u>Mental Health Levy</u>	<u>Certificate of Title Administration</u>	<u>Sheriff Levy</u>
\$0	\$0	\$0	\$0	\$928,614	\$0	\$368,987
10,250	0	300,511	0	0	0	0
0	0	0	0	0	477,710	0
0	0	0	0	0	0	0
0	40,397	0	0	421,714	0	122,051
0	0	0	0	0	1,108	0
0	0	0	0	6,362	0	3,181
0	0	0	0	0	0	0
0	0	0	11,306	0	0	0
1,098	0	0	0	0	0	5,716
<u>11,348</u>	<u>40,397</u>	<u>300,511</u>	<u>11,306</u>	<u>1,356,690</u>	<u>478,818</u>	<u>499,935</u>
0	0	0	0	0	226,019	0
0	0	0	0	0	0	0
0	46,070	332,564	0	0	0	460,305
0	0	0	0	0	0	0
0	0	0	0	0	0	0
11,314	0	0	7,604	0	0	0
0	0	0	0	1,332,893	0	0
0	0	0	0	0	2,563	0
0	0	0	0	0	1,031	0
<u>11,314</u>	<u>46,070</u>	<u>332,564</u>	<u>7,604</u>	<u>1,332,893</u>	<u>229,613</u>	<u>460,305</u>
<u>34</u>	<u>(5,673)</u>	<u>(32,053)</u>	<u>3,702</u>	<u>23,797</u>	<u>249,205</u>	<u>39,630</u>
0	5,998	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>(168,661)</u>	<u>0</u>
<u>0</u>	<u>5,998</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(168,661)</u>	<u>0</u>
34	325	(32,053)	3,702	23,797	80,544	39,630
<u>1,492</u>	<u>8,002</u>	<u>94,918</u>	<u>79,002</u>	<u>30,528</u>	<u>890,112</u>	<u>361,920</u>
<u>\$1,526</u>	<u>\$8,327</u>	<u>\$62,865</u>	<u>\$82,704</u>	<u>\$54,325</u>	<u>\$970,656</u>	<u>\$401,550</u>

(continued)

Muskingum County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds (Continued)
For the Year Ended December 31, 2010

	Court Special Projects	Northpointe Drive	Law Library Resources	Juvenile Detention
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Charges for Services	127,797	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	17,286	0	142,981	0
Intergovernmental	0	0	62,707	22,908
Interest	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0
Rent	0	0	0	0
Contributions and Donations	0	0	0	0
Other	0	0	123,825	0
<i>Total Revenues</i>	<u>145,083</u>	<u>0</u>	<u>329,513</u>	<u>22,908</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	8,860	0	63,209	39,806
Public Safety	0	0	0	0
Public Works	0	1,423,741	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>8,860</u>	<u>1,423,741</u>	<u>63,209</u>	<u>39,806</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>136,223</u>	<u>(1,423,741)</u>	<u>266,304</u>	<u>(16,898)</u>
Other Financing Sources (Use)				
Transfers In	0	501,244	0	18,920
OWDA Loans Issued	0	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Use)</i>	<u>0</u>	<u>501,244</u>	<u>0</u>	<u>18,920</u>
<i>Net Change in Fund Balances</i>	136,223	(922,497)	266,304	2,022
Fund Balances (Deficit) at Beginning of Year	<u>632,768</u>	<u>973,661</u>	<u>11,963</u>	<u>44,565</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u>\$768,991</u>	<u>\$51,164</u>	<u>\$278,267</u>	<u>\$46,587</u>

Concealed Weapon	Wireless 911	OPOTA- CPT	Brandywine Loop Extension	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$2,338,470
0	0	0	0	2,072,886
25,725	0	0	0	659,443
0	0	0	0	315,964
0	202,923	1,980	0	5,738,673
0	0	0	0	2,465
0	0	0	71,996	189,595
0	0	0	0	16,265
0	0	0	0	19,118
0	0	0	0	211,332
<u>25,725</u>	<u>202,923</u>	<u>1,980</u>	<u>71,996</u>	<u>11,564,211</u>
0	0	0	0	1,166,707
0	0	0	0	125,981
24,049	191,840	4,021	0	3,152,464
0	0	0	0	1,873,697
0	0	0	0	876,498
0	0	0	0	4,053,176
0	0	0	0	1,332,893
0	0	0	30,000	63,377
0	0	0	29,962	31,485
<u>24,049</u>	<u>191,840</u>	<u>4,021</u>	<u>59,962</u>	<u>12,676,278</u>
<u>1,676</u>	<u>11,083</u>	<u>(2,041)</u>	<u>12,034</u>	<u>(1,112,067)</u>
0	0	0	0	957,875
0	0	0	0	28,716
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(270,991)</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>715,600</u>
1,676	11,083	(2,041)	12,034	(396,467)
<u>26,899</u>	<u>459,920</u>	<u>19,223</u>	<u>105,847</u>	<u>8,063,305</u>
<u>\$28,575</u>	<u>\$471,003</u>	<u>\$17,182</u>	<u>\$117,881</u>	<u>\$7,666,838</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, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$30,870	\$27,360	(\$3,510)
Licenses and Permits	120,000	126,455	6,455
Fines and Forfeitures	4,000	1,234	(2,766)
Other	0	42	42
<i>Total Revenues</i>	<u>154,870</u>	<u>155,091</u>	<u>221</u>
Expenditures			
Current:			
Health			
Animal Control			
Salaries and Wages	84,715	84,170	545
Fringe Benefits	36,685	33,611	3,074
Contractual Services	64,187	57,241	6,946
Materials and Supplies	7,200	3,697	3,503
Other	16,812	16,812	0
<i>Total Expenditures</i>	<u>209,599</u>	<u>195,531</u>	<u>14,068</u>
<i>Net Change in Fund Balance</i>	(54,729)	(40,440)	14,289
Fund Balance at Beginning of Year	200,997	200,997	0
Prior Year Encumbrances Appropriated	<u>687</u>	<u>687</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$146,955</u></u>	<u><u>\$161,244</u></u>	<u><u>\$14,289</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, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$424,000	\$336,489	(\$87,511)
Intergovernmental	2,962,999	2,536,008	(426,991)
Other	25,000	1,589	(23,411)
<i>Total Revenues</i>	<u>3,411,999</u>	<u>2,874,086</u>	<u>(537,913)</u>
Expenditures			
Current:			
Human Services			
Child Support Enforcement			
Salaries and Wages	1,691,225	1,691,068	157
Fringe Benefits	708,708	687,070	21,638
Contractual Services	906,508	904,517	1,991
Materials and Supplies	52,515	52,385	130
Capital Outlay	25,300	23,775	1,525
Other	115,215	112,074	3,141
<i>Total Expenditures</i>	<u>3,499,471</u>	<u>3,470,889</u>	<u>28,582</u>
<i>Excess of Revenues Under Expenditures</i>	(87,472)	(596,803)	(509,331)
Other Financing Source			
Transfers In	<u>750,000</u>	<u>500,000</u>	<u>(250,000)</u>
<i>Net Change in Fund Balance</i>	662,528	(96,803)	(759,331)
Fund Balance at Beginning of Year	118,269	118,269	0
Prior Year Encumbrances Appropriated	<u>15,053</u>	<u>15,053</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$795,850</u></u>	<u><u>\$36,519</u></u>	<u><u>(\$759,331)</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Childrens' Services Trust Fund
For the Year Ended December 31, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$3,000	\$1,444	(\$1,556)
Contributions and Donations	75	365	290
<i>Total Revenues</i>	3,075	1,809	(1,266)
Expenditures			
Current:			
Human Services			
Childrens' Services Trust Fund			
Materials and Supplies	112,751	23,128	89,623
<i>Net Change in Fund Balance</i>	(109,676)	(21,319)	88,357
Fund Balance at Beginning of Year	109,676	109,676	0
<i>Fund Balance at End of Year</i>	\$0	\$88,357	\$88,357

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, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$879,500	\$859,300	(\$20,200)
Fines and Forfeitures	2,200	2,548	348
Other	20	62,000	61,980
<i>Total Revenues</i>	<u>881,720</u>	<u>923,848</u>	<u>42,128</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
County Auditor			
Salaries and Wages	349,881	306,148	43,733
Fringe Benefits	132,218	105,453	26,765
Contractual Services	556,680	520,832	35,848
Materials and Supplies	5,970	5,222	748
Capital Outlay	23,876	20,345	3,531
Other	22,853	20,564	2,289
<i>Total Expenditures</i>	<u>1,091,478</u>	<u>978,564</u>	<u>112,914</u>
<i>Net Change in Fund Balance</i>	(209,758)	(54,716)	155,042
Fund Balance at Beginning of Year	1,138,192	1,138,192	0
Prior Year Encumbrances Appropriated	<u>101,545</u>	<u>101,545</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$1,029,979</u></u>	<u><u>\$1,185,021</u></u>	<u><u>\$155,042</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Redevelopment Tax Equivalent Fund
For the Year Ended December 31, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Payments in Lieu of Taxes	\$102,330	\$102,330	\$0
Other Financing Use			
Transfers Out	(102,330)	(102,330)	0
<i>Net Change in Fund Balance</i>	0	0	0
Fund Balance at Beginning of Year	0	0	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Drug Abuse Resistance Education (DARE) Fund
For the Year Ended December 31, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$15,240	\$15,240	\$0
Contributions and Donations	3,950	3,950	0
<i>Total Revenues</i>	<u>19,190</u>	<u>19,190</u>	<u>0</u>
Expenditures			
Current:			
Public Safety			
Drug Abuse Resistance Education (DARE)			
Salaries and Wages	29,000	20,633	8,367
Fringe Benefits	10,627	4,773	5,854
Materials and Supplies	3,960	0	3,960
<i>Total Expenditures</i>	<u>43,587</u>	<u>25,406</u>	<u>18,181</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(24,397)	(6,216)	18,181
Other Financing Source			
Transfers In	15,500	15,500	0
<i>Net Change in Fund Balance</i>	(8,897)	9,284	18,181
Fund Balance at Beginning of Year	12,598	12,598	0
Prior Year Encumbrances Appropriated	3,960	3,960	0
<i>Fund Balance at End of Year</i>	<u><u>\$7,661</u></u>	<u><u>\$25,842</u></u>	<u><u>\$18,181</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Miscellaneous Federal Grants Fund
For the Year Ended December 31, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$107,801	\$131,989	\$24,188
Other	3,264	3,294	30
<i>Total Revenues</i>	<u>111,065</u>	<u>135,283</u>	<u>24,218</u>
Expenditures			
Current:			
Public Safety			
Miscellaneous Federal Grants			
Salaries and Wages	56,814	56,814	0
Fringe Benefits	22,896	22,290	606
Contractual Services	53,235	41,373	11,862
Materials and Supplies	15,191	15,086	105
Capital Outlay	104,073	67,347	36,726
Other	22,706	2,698	20,008
<i>Total Expenditures</i>	<u>274,915</u>	<u>205,608</u>	<u>69,307</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(163,850)	(70,325)	93,525
Other Financing Source			
Transfers In	58,769	58,959	190
<i>Net Change in Fund Balance</i>	(105,081)	(11,366)	93,715
Fund Balance at Beginning of Year	132,891	132,891	0
Prior Year Encumbrances Appropriated	2,545	2,545	0
<i>Fund Balance at End of Year</i>	<u><u>\$30,355</u></u>	<u><u>\$124,070</u></u>	<u><u>\$93,715</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Access Visitation Grant Fund
For the Year Ended December 31, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$6,800	\$5,700	(\$1,100)
Expenditures			
Current:			
General Government - Judicial			
Domestic Relations Court			
Salaries and Wages	3,200	3,200	0
Fringe Benefits	696	674	22
<i>Total Expenditures</i>	<u>3,896</u>	<u>3,874</u>	<u>22</u>
<i>Net Change in Fund Balance</i>	2,904	1,826	(1,078)
Fund Balance at Beginning of Year	<u>750</u>	<u>750</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$3,654</u></u>	<u><u>\$2,576</u></u>	<u><u>(\$1,078)</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, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$289,270	\$176,370	(\$112,900)
Other	0	503	503
<i>Total Revenues</i>	<u>289,270</u>	<u>176,873</u>	<u>(112,397)</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
DRETAC			
Salaries and Wages	290,181	178,771	111,410
Fringe Benefits	58,312	30,546	27,766
Materials and Supplies	2,271	0	2,271
Capital Outlay	2,478	0	2,478
Other	129,350	32,350	97,000
<i>Total Expenditures</i>	<u>482,592</u>	<u>241,667</u>	<u>240,925</u>
<i>Net Change in Fund Balance</i>	(193,322)	(64,794)	128,528
Fund Balance at Beginning of Year	240,444	240,444	0
Prior Year Encumbrances Appropriated	<u>4,676</u>	<u>4,676</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$51,798</u></u>	<u><u>\$180,326</u></u>	<u><u>\$128,528</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Homeland Security Fund
For the Year Ended December 31, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$986,019	\$777,091	(\$208,928)
Expenditures			
Current:			
Public Safety			
Homeland Security			
Fringe Benefits	1,500	829	671
Contractual Services	118,461	78,710	39,751
Materials and Supplies	219,911	219,911	0
Capital Outlay	643,829	594,829	49,000
Other	2,000	2,000	0
<i>Total Expenditures</i>	985,701	896,279	89,422
<i>Excess of Revenues Over (Under) Expenditures</i>	318	(119,188)	(119,506)
Other Financing Source			
Advances In	0	350,000	350,000
<i>Net Change in Fund Balance</i>	318	230,812	230,494
Fund Balance (Deficit) at Beginning of Year	(22,647)	(22,647)	0
Prior Year Encumbrances Appropriated	27,647	27,647	0
<i>Fund Balance at End of Year</i>	\$5,318	\$235,812	\$230,494

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, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$446,000	\$465,725	\$19,725
Charges for Services	8,500	22,783	14,283
Intergovernmental	236,141	208,552	(27,589)
Payments in Lieu of Taxes	3,109	2,545	(564)
Other	70,000	16,029	(53,971)
<i>Total Revenues</i>	<u>763,750</u>	<u>715,634</u>	<u>(48,116)</u>
Expenditures			
Current:			
Health			
Tuberculosis Clinic			
Salaries and Wages	341,418	266,728	74,690
Fringe Benefits	94,358	90,235	4,123
Contractual Services	154,471	151,845	2,626
Materials and Supplies	179,382	176,411	2,971
Capital Outlay	14,578	13,201	1,377
Other	7,260	5,918	1,342
<i>Total Expenditures</i>	<u>791,467</u>	<u>704,338</u>	<u>87,129</u>
<i>Net Change in Fund Balance</i>	(27,717)	11,296	39,013
Fund Balance at Beginning of Year	931,005	931,005	0
Prior Year Encumbrances Appropriated	<u>15,798</u>	<u>15,798</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$919,086</u></u>	<u><u>\$958,099</u></u>	<u><u>\$39,013</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, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$2,150	\$850	(\$1,300)
Intergovernmental	1,166,577	403,685	(762,892)
<i>Total Revenues</i>	<u>1,168,727</u>	<u>404,535</u>	<u>(764,192)</u>
Expenditures			
Current:			
Public Works			
Block Grants			
Salaries and Wages	73,823	27,420	46,403
Fringe Benefits	38,376	16,501	21,875
Contractual Services	1,077,442	397,529	679,913
Materials and Supplies	10,240	7,522	2,718
<i>Total Public Works</i>	<u>1,199,881</u>	<u>448,972</u>	<u>750,909</u>
Debt Service:			
Principal Retirement	0	28,716	(28,716)
<i>Total Expenditures</i>	1,199,881	477,688	722,193
<i>Excess of Revenues Under Expenditures</i>	<u>(31,154)</u>	<u>(73,153)</u>	<u>(41,999)</u>
Other Financing Sources (Use)			
Proceeds from OWDA Loans	34,226	28,716	(5,510)
Advances In	0	383,508	383,508
Advances Out	0	(373,207)	(373,207)
<i>Total Other Financing Sources (Use)</i>	<u>34,226</u>	<u>39,017</u>	<u>4,791</u>
<i>Net Change in Fund Balance</i>	3,072	(34,136)	(37,208)
Fund Balance at Beginning of Year	6,330	6,330	0
Prior Year Encumbrances Appropriated	28,358	28,358	0
<i>Fund Balance at End of Year</i>	<u><u>\$37,760</u></u>	<u><u>\$552</u></u>	<u><u>(\$37,208)</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, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$28,700	\$29,371	\$671
Expenditures			
Current:			
General Government - Judicial			
Computer Legal Research			
Salaries and Wages	18,000	4,064	13,936
Fringe Benefits	3,267	1,235	2,032
Contractual Services	8,325	2,645	5,680
Other	3,000	0	3,000
<i>Total Expenditures</i>	<u>32,592</u>	<u>7,944</u>	<u>24,648</u>
<i>Net Change in Fund Balance</i>	(3,892)	21,427	25,319
Fund Balance at Beginning of Year	<u>101,554</u>	<u>101,554</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$97,662</u></u>	<u><u>\$122,981</u></u>	<u><u>\$25,319</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Correction Fund
For the Year Ended December 31, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$256,243	\$256,243	\$0
Expenditures			
Current:			
Public Safety			
Community Correction			
Salaries and Wages	174,183	174,183	0
Fringe Benefits	77,489	73,647	3,842
Contractual Services	4,231	2,116	2,115
Materials and Supplies	5,275	4,809	466
Capital Outlay	1,065	1,065	0
<i>Total Expenditures</i>	<u>262,243</u>	<u>255,820</u>	<u>6,423</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(6,000)	423	6,423
Other Financing Source			
Transfers In	628	628	0
<i>Net Change in Fund Balance</i>	(5,372)	1,051	6,423
Fund Balance at Beginning of Year	<u>5,372</u>	<u>5,372</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$6,423</u></u>	<u><u>\$6,423</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, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$101,800	\$156,243	\$54,443
Intergovernmental	73,012	50,980	(22,032)
<i>Total Revenues</i>	<u>174,812</u>	<u>207,223</u>	<u>32,411</u>
Expenditures			
Current:			
Public Safety			
Electronic Monitor			
Salaries and Wages	109,575	94,176	15,399
Fringe Benefits	20,608	16,906	3,702
Contractual Services	3,000	0	3,000
Materials and Supplies	182,164	134,981	47,183
Capital Outlay	1,000	0	1,000
<i>Total Expenditures</i>	<u>316,347</u>	<u>246,063</u>	<u>70,284</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(141,535)	(38,840)	102,695
Other Financing Source			
Transfers In	<u>0</u>	<u>1,075</u>	<u>1,075</u>
<i>Net Change in Fund Balance</i>	(141,535)	(37,765)	103,770
Fund Balance at Beginning of Year	260,490	260,490	0
Prior Year Encumbrances Appropriated	<u>5,746</u>	<u>5,746</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$124,701</u></u>	<u><u>\$228,471</u></u>	<u><u>\$103,770</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, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$16,000	\$16,000	\$0
Expenditures			
Current:			
Public Works			
Litter Control			
Contractual Services	16,000	16,000	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0
Other Financing Use			
Advances Out	0	(21,329)	(21,329)
<i>Net Change in Fund Balance</i>	0	(21,329)	(21,329)
Fund Balance at Beginning of Year	21,514	21,514	0
<i>Fund Balance at End of Year</i>	\$21,514	\$185	(\$21,329)

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Ohio Childrens Trust Fund
For the Year Ended December 31, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$27,665	\$27,665	\$0
Expenditures			
Current:			
Human Services			
Ohio Childrens Trust			
Contractual Services	27,665	27,665	0
<i>Net Change in Fund Balance</i>	0	0	0
Fund Balance (Deficit) at Beginning of Year	(13,883)	(13,883)	0
Prior Year Encumbrances Appropriated	13,883	13,883	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Marriage License Fund
For the Year Ended December 31, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$22,500	\$21,845	(\$655)
Expenditures			
Current:			
Health			
Marriage License			
Contractual Services	22,500	21,845	655
<i>Net Change in Fund Balance</i>	0	0	0
Fund Balance at Beginning of Year	0	0	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Political Subdivision Housing Fund
For the Year Ended December 31, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$17,046	\$17,046	\$0
Expenditures			
Current:			
Public Safety			
Political Subdivision Housing			
Contractual Services	55,500	16,737	38,763
<i>Net Change in Fund Balance</i>	(38,454)	309	38,763
Fund Balance at Beginning of Year	41,194	41,194	0
<i>Fund Balance at End of Year</i>	\$2,740	\$41,503	\$38,763

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, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$23,000	\$26,800	\$3,800
Intergovernmental	500	701	201
<i>Total Revenues</i>	<u>23,500</u>	<u>27,501</u>	<u>4,001</u>
Expenditures			
Current:			
Human Services			
Indigent Drivers Alcohol Treatment			
Contractual Services	22,134	9,157	12,977
Capital Outlay	5,000	0	5,000
<i>Total Expenditures</i>	<u>27,134</u>	<u>9,157</u>	<u>17,977</u>
<i>Net Change in Fund Balance</i>	(3,634)	18,344	21,978
Fund Balance at Beginning of Year	99,107	99,107	0
Prior Year Encumbrances Appropriated	5,134	5,134	0
<i>Fund Balance at End of Year</i>	<u>\$100,607</u>	<u>\$122,585</u>	<u>\$21,978</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, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$700	\$586	(\$114)
Expenditures			
Current:			
General Government - Judicial			
Probate Conduct of Business			
Other	700	37	663
<i>Net Change in Fund Balance</i>	0	549	549
Fund Balance at Beginning of Year	1,320	1,320	0
<i>Fund Balance at End of Year</i>	\$1,320	\$1,869	\$549

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, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$1,727	\$1,727	\$0
Expenditures			
Current:			
Public Safety			
Enforcement and Education			
Materials and Supplies	1,500	0	1,500
Other	14,000	7,130	6,870
<i>Total Expenditures</i>	15,500	7,130	8,370
<i>Net Change in Fund Balance</i>	(13,773)	(5,403)	8,370
Fund Balance at Beginning of Year	15,186	15,186	0
<i>Fund Balance at End of Year</i>	\$1,413	\$9,783	\$8,370

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, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$88,221	\$89,616	\$1,395
Contributions and Donations	3,632	3,632	0
<i>Total Revenues</i>	<u>91,853</u>	<u>93,248</u>	<u>1,395</u>
Expenditures			
Current:			
Public Safety			
Law Enforcement			
Materials and Supplies	82,917	37,566	45,351
Other	12,000	0	12,000
<i>Total Expenditures</i>	<u>94,917</u>	<u>37,566</u>	<u>57,351</u>
<i>Net Change in Fund Balance</i>	(3,064)	55,682	58,746
Fund Balance at Beginning of Year	<u>93,194</u>	<u>93,194</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$90,130</u></u>	<u><u>\$148,876</u></u>	<u><u>\$58,746</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Legal Aid Society Fund
For the Year Ended December 31, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$100	\$90	(\$10)
Expenditures			
Current:			
General Government - Judicial			
Legal Aid Society			
Salaries and Wages	100	0	100
<i>Net Change in Fund Balance</i>	0	90	90
Fund Balance at Beginning of Year	209	209	0
<i>Fund Balance at End of Year</i>	\$209	\$299	\$90

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, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$553,726	\$553,726	\$0
Intergovernmental	154,757	154,757	0
Payments in Lieu of Taxes	3,736	3,181	(555)
<i>Total Revenues</i>	<u>712,219</u>	<u>711,664</u>	<u>(555)</u>
Expenditures			
Current:			
Human Services			
Senior Citizens Levy			
Salaries and Wages	518,110	515,916	2,194
Fringe Benefits	197,855	195,177	2,678
Contractual Services	23,343	23,068	275
<i>Total Expenditures</i>	<u>739,308</u>	<u>734,161</u>	<u>5,147</u>
<i>Net Change in Fund Balance</i>	(27,089)	(22,497)	4,592
Fund Balance at Beginning of Year	<u>362,766</u>	<u>362,766</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$335,677</u></u>	<u><u>\$340,269</u></u>	<u><u>\$4,592</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, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$654,786	\$302,864	(\$351,922)
Expenditures			
Current:			
Public Safety			
Specialized Probation			
Salaries and Wages	239,315	154,814	84,501
Fringe Benefits	135,503	82,945	52,558
Contractual Services	178,404	130,835	47,569
Materials and Supplies	1,000	0	1,000
<i>Total Expenditures</i>	554,222	368,594	185,628
<i>Excess of Revenues Over (Under) Expenditures</i>	100,564	(65,730)	(166,294)
Other Financing Sources (Uses)			
Advances In	0	15,000	15,000
Advances Out	0	(15,000)	(15,000)
Transfers In	119,756	0	(119,756)
Transfers Out	(119,756)	0	119,756
<i>Total Other Financing Sources (Uses)</i>	0	0	0
<i>Net Change in Fund Balance</i>	100,564	(65,730)	(166,294)
Fund Balance at Beginning of Year	201,886	201,886	0
Prior Year Encumbrances Appropriated	17,757	17,757	0
<i>Fund Balance at End of Year</i>	<u>\$320,207</u>	<u>\$153,913</u>	<u>(\$166,294)</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, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$16,901	\$16,901	\$0
Expenditures			
Current:			
Public Safety			
Drug Law Enforcement			
Capital Outlay	12,000	0	12,000
Other	21,000	7,693	13,307
<i>Total Expenditures</i>	33,000	7,693	25,307
<i>Net Change in Fund Balance</i>	(16,099)	9,208	25,307
Fund Balance at Beginning of Year	25,837	25,837	0
<i>Fund Balance at End of Year</i>	\$9,738	\$35,045	\$25,307

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, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$12,000	\$10,200	(\$1,800)
Other	2,000	1,098	(902)
<i>Total Revenues</i>	<u>14,000</u>	<u>11,298</u>	<u>(2,702)</u>
Expenditures			
Current:			
Human Services			
Indigent Guardianship			
Contractual Services	14,000	11,314	2,686
<i>Net Change in Fund Balance</i>	0	(16)	(16)
Fund Balance at Beginning of Year	<u>252</u>	<u>252</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$252</u></u>	<u><u>\$236</u></u>	<u><u>(\$16)</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Victim of Criminals Fund
For the Year Ended December 31, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$40,397	\$40,397	\$0
Expenditures			
Current:			
Public Safety			
Victim of Criminals			
Salaries and Wages	46,150	45,865	285
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(5,753)</u>	<u>(5,468)</u>	<u>285</u>
Other Financing Sources (Use)			
Advances In	0	15,067	15,067
Advances Out	0	(14,244)	(14,244)
Transfers In	5,998	5,998	0
<i>Total Other Financing Sources (Use)</i>	<u>5,998</u>	<u>6,821</u>	<u>823</u>
<i>Net Change in Fund Balance</i>	245	1,353	1,108
Fund Balance at Beginning of Year	410	410	0
<i>Fund Balance at End of Year</i>	<u>\$655</u>	<u>\$1,763</u>	<u>\$1,108</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff Commissary Fund
For the Year Ended December 31, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$322,000	\$322,463	\$463
Expenditures			
Current:			
Public Safety			
Sheriff Commissary			
Salaries and Wages	16,400	14,692	1,708
Fringe Benefits	14,009	11,507	2,502
Contractual Services	48,000	10,955	37,045
Materials and Supplies	293,977	279,149	14,828
Capital Outlay	45,500	44,880	620
<i>Total Expenditures</i>	417,886	361,183	56,703
<i>Net Change in Fund Balance</i>	(95,886)	(38,720)	57,166
Fund Balance at Beginning of Year	50,029	50,029	0
Prior Year Encumbrances Appropriated	46,977	46,977	0
<i>Fund Balance at End of Year</i>	\$1,120	\$58,286	\$57,166

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Children Services Christmas Fund
For the Year Ended December 31, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Contributions and Donations	\$5,000	\$11,486	\$6,486
Expenditures			
Current:			
Human Services			
Children Services			
Materials and Supplies	54,506	12,804	41,702
<i>Net Change in Fund Balance</i>	(49,506)	(1,318)	48,188
Fund Balance at Beginning of Year	76,316	76,316	0
Prior Year Encumbrances Appropriated	2,506	2,506	0
<i>Fund Balance at End of Year</i>	<u>\$29,316</u>	<u>\$77,504</u>	<u>\$48,188</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, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$904,817	\$904,817	\$0
Intergovernmental	421,714	421,714	0
Payments in Lieu of Taxes	6,362	6,362	0
<i>Total Revenues</i>	1,332,893	1,332,893	0
Expenditures			
Intergovernmental			
Contractual Services	1,332,893	1,332,893	0
<i>Net Change in Fund Balance</i>	0	0	0
Fund Balance at Beginning of Year	0	0	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Certificate of Title Administration Fund
For the Year Ended December 31, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$240,000	\$477,193	\$237,193
Interest	3,000	1,164	(1,836)
<i>Total Revenues</i>	<u>243,000</u>	<u>478,357</u>	<u>235,357</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Clerk of Courts Title			
Salaries and Wages	138,000	135,943	2,057
Fringe Benefits	29,354	26,799	2,555
Contractual Services	12,483	9,128	3,355
Materials and Supplies	24,692	21,299	3,393
Capital Outlay	13,353	7,000	6,353
Other	41,790	35,459	6,331
<i>Total Expenditures</i>	<u>259,672</u>	<u>235,628</u>	<u>24,044</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(16,672)	242,729	259,401
Other Financing Use			
Transfers Out	(168,661)	(168,661)	0
<i>Net Change in Fund Balance</i>	(185,333)	74,068	259,401
Fund Balance at Beginning of Year	843,565	843,565	0
Prior Year Encumbrances Appropriated	19,672	19,672	0
<i>Fund Balance at End of Year</i>	<u><u>\$677,904</u></u>	<u><u>\$937,305</u></u>	<u><u>\$259,401</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, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$357,088	\$357,088	\$0
Intergovernmental	122,051	122,051	0
Payments in Lieu of Taxes	0	3,181	3,181
Other	5,435	5,716	281
<i>Total Revenues</i>	<u>484,574</u>	<u>488,036</u>	<u>3,462</u>
Expenditures			
Current:			
Public Safety			
Sheriff Department			
Salaries and Wages	338,000	321,204	16,796
Fringe Benefits	144,600	127,199	17,401
Contractual Services	10,400	8,442	1,958
<i>Total Expenditures</i>	<u>493,000</u>	<u>456,845</u>	<u>36,155</u>
<i>Net Change in Fund Balance</i>	(8,426)	31,191	39,617
Fund Balance at Beginning of Year	<u>373,335</u>	<u>373,335</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$364,909</u></u>	<u><u>\$404,526</u></u>	<u><u>\$39,617</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Court Special Projects Fund
For the Year Ended December 31, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$120,000	\$128,499	\$8,499
Fines and Forfeitures	23,000	17,276	(5,724)
<i>Total Revenues</i>	<u>143,000</u>	<u>145,775</u>	<u>2,775</u>
Expenditures			
Current:			
General Government - Judicial			
Court Special Projects			
Salaries and Wages	10,000	3,033	6,967
Fringe Benefits	3,827	531	3,296
Contractual Services	64,843	2,599	62,244
Materials and Supplies	8,000	2,685	5,315
<i>Total Expenditures</i>	<u>86,670</u>	<u>8,848</u>	<u>77,822</u>
<i>Net Change in Fund Balance</i>	56,330	136,927	80,597
Fund Balance at Beginning of Year	618,339	618,339	0
Prior Year Encumbrances Appropriated	1,698	1,698	0
<i>Fund Balance at End of Year</i>	<u><u>\$676,367</u></u>	<u><u>\$756,964</u></u>	<u><u>\$80,597</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Northpointe Drive Fund
For the Year Ended December 31, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
<i>Total Revenues</i>	\$0	\$0	\$0
Expenditures			
Current:			
Public Works			
TID Escrow			
Contractual Services	1,469,570	1,423,741	45,829
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,469,570)	(1,423,741)	45,829
Other Financing Source			
Transfers In	1,469,570	501,244	(968,326)
<i>Net Change in Fund Balance</i>	0	(922,497)	(922,497)
Fund Balance at Beginning of Year	973,661	973,661	0
<i>Fund Balance at End of Year</i>	<u>\$973,661</u>	<u>\$51,164</u>	<u>(\$922,497)</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Law Library Resources Fund
For the Year Ended December 31, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$147,950	\$142,981	(\$4,969)
Other	11,688	123,825	112,137
<i>Total Revenues</i>	<u>159,638</u>	<u>266,806</u>	<u>107,168</u>
Expenditures			
Current:			
Judicial			
Law Library			
Contractual Services	169,901	74,205	95,696
Materials and Supplies	200	68	132
Capital Outlay	1,500	122	1,378
<i>Total Expenditures</i>	<u>171,601</u>	<u>74,395</u>	<u>97,206</u>
<i>Net Change in Fund Balance</i>	(11,963)	192,411	204,374
Fund Balance at Beginning of Year	<u>11,963</u>	<u>11,963</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$204,374</u></u>	<u><u>\$204,374</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Detention Fund
For the Year Ended December 31, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$28,380	\$22,908	(\$5,472)
Expenditures			
Current:			
General Government - Judicial			
Juvenile Court			
Fringe Benefits	22,740	0	22,740
Contractual Services	4,113	0	4,113
Materials and Supplies	9,929	0	9,929
Capital Outlay	49,943	39,806	10,137
Other	5,140	0	5,140
<i>Total Expenditures</i>	91,865	39,806	52,059
<i>Excess of Revenues Over (Under) Expenditures</i>	(63,485)	(16,898)	46,587
Other Financing Sources (Use)			
Advances In	0	28,380	28,380
Advances Out	0	(22,908)	(22,908)
Transfers In	18,920	18,920	0
<i>Total Other Financing Sources (Use)</i>	18,920	24,392	5,472
<i>Net Change in Fund Balance</i>	(44,565)	7,494	52,059
Fund Balance at Beginning of Year	44,565	44,565	0
<i>Fund Balance at End of Year</i>	\$0	\$52,059	\$52,059

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Concealed Weapon Fund
For the Year Ended December 31, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$26,500	\$25,755	(\$745)
Expenditures			
Current:			
Public Safety			
Sheriff			
Salaries and Wages	11,900	9,842	2,058
Fringe Benefits	5,700	1,729	3,971
Contractual Services	15,600	12,706	2,894
Materials and Supplies	5,000	180	4,820
<i>Total Expenditures</i>	38,200	24,457	13,743
<i>Net Change in Fund Balance</i>	(11,700)	1,298	12,998
Fund Balance at Beginning of Year	26,349	26,349	0
Prior Year Encumbrances Appropriated	1,200	1,200	0
<i>Fund Balance at End of Year</i>	\$15,849	\$28,847	\$12,998

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Wireless 911 Fund
For the Year Ended December 31, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$201,062	\$218,218	\$17,156
Expenditures			
Current:			
Public Safety			
911 Wireless Fund			
Salaries and Wages	67,850	64,809	3,041
Fringe Benefits	32,400	15,196	17,204
Contractual Services	117,482	110,000	7,482
Materials and Supplies	6,000	0	6,000
<i>Total Expenditures</i>	<u>223,732</u>	<u>190,005</u>	<u>33,727</u>
<i>Net Change in Fund Balance</i>	(22,670)	28,213	50,883
Fund Balance at Beginning of Year	443,266	443,266	0
Prior Year Encumbrances Appropriated	<u>672</u>	<u>672</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$421,268</u></u>	<u><u>\$472,151</u></u>	<u><u>\$50,883</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Ohio Peace Officer Training Academy (OPOTA-CPT) Fund
For the Year Ended December 31, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$1,980	\$1,980	\$0
Expenditures			
Current:			
Public Safety			
Sheriff			
Contractual Services	19,200	4,021	15,179
<i>Net Change in Fund Balance</i>	(17,220)	(2,041)	15,179
Fund Balance at Beginning of Year	19,223	19,223	0
<i>Fund Balance at End of Year</i>	<u>\$2,003</u>	<u>\$17,182</u>	<u>\$15,179</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Brandywine Loop Extension Fund
For the Year Ended December 31, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Payment in Lieu of Taxes	\$71,996	\$71,996	\$0
Other Financing Use			
Transfers Out	(183,419)	(183,419)	0
<i>Net Change in Fund Balance</i>	(111,423)	(111,423)	0
Fund Balance at Beginning of Year	111,423	111,423	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

NONMAJOR DEBT SERVICE FUNDS

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

Debt Service Fund - To account for rent monies from the Department of Job and Family Services, payments from the County Fairboard, and transfers from other governmental funds used for the retirement of County general obligation bonds.

Special Assessment Debt Service Fund - To account for special assessment revenue used for the repayment of OWDA and bonded special assessment debt.

Note Retirement Fund - To account for the repayment of note debt and related revenue activity. For GAAP reporting, this activity is reflected in the fund that received the note proceeds.

Sewer Debt Service Fund - To account for the repayment of debt and related revenue activity. For GAAP reporting, this activity is reflected in the Sewer Enterprise Fund.

Water Debt Service Fund - To account for the repayment of debt and related revenue activity. For GAAP reporting, this activity is reflected in the Water Enterprise Fund.

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2010

	Debt Service	Special Assessment Debt Service	Total Nonmajor Debt Service Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$136,587	\$87,979	\$224,566
Receivables:			
Special Assessments	0	359,310	359,310
Loans	303,229	0	303,229
<i>Total Assets</i>	<u>\$439,816</u>	<u>\$447,289</u>	<u>\$887,105</u>
Liabilities and Fund Balances			
Liabilities			
Interfund Payable	\$2,987	\$0	\$2,987
Deferred Revenue	0	359,310	359,310
<i>Total Liabilities</i>	2,987	359,310	362,297
Fund Balances			
Reserved for Loans	283,229	0	283,229
Unreserved:			
Undesignated	153,600	87,979	241,579
<i>Total Fund Balances</i>	436,829	87,979	524,808
<i>Total Liabilities and Fund Balances</i>	<u>\$439,816</u>	<u>\$447,289</u>	<u>\$887,105</u>

Muskingum County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2010

	Debt Service	Special Assessment Debt Service	Total Nonmajor Debt Service Funds
Revenues			
Special Assessments	\$0	\$40,781	\$40,781
Intergovernmental	16,380	0	16,380
Interest	0	2,522	2,522
Rent	337,964	0	337,964
<i>Total Revenues</i>	<u>354,344</u>	<u>43,303</u>	<u>397,647</u>
Expenditures			
Debt Service:			
Principal Retirement	1,217,000	69,263	1,286,263
Interest and Fiscal Charges	438,824	41,431	480,255
<i>Total Expenditures</i>	<u>1,655,824</u>	<u>110,694</u>	<u>1,766,518</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,301,480)</u>	<u>(67,391)</u>	<u>(1,368,871)</u>
Other Financing Sources (Use)			
Bond Anticipation Notes Issued	467,000	0	467,000
Transfers In	1,235,083	41,793	1,276,876
Current Refunding Bond Anticipation Note	(467,000)	0	(467,000)
<i>Total Other Financing Sources (Use)</i>	<u>1,235,083</u>	<u>41,793</u>	<u>1,276,876</u>
<i>Net Change in Fund Balances</i>	(66,397)	(25,598)	(91,995)
Fund Balances at Beginning of Year	<u>503,226</u>	<u>113,577</u>	<u>616,803</u>
<i>Fund Balances at End of Year</i>	<u>\$436,829</u>	<u>\$87,979</u>	<u>\$524,808</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, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$39,165	\$36,380	(\$2,785)
Rent	510,602	337,964	(172,638)
<i>Total Revenues</i>	<u>549,767</u>	<u>374,344</u>	<u>(175,423)</u>
Expenditures			
Debt Service:			
Principal Retirement	1,709,000	1,709,000	0
Interest and Fiscal Charges	516,358	439,436	76,922
<i>Total Expenditures</i>	<u>2,225,358</u>	<u>2,148,436</u>	<u>76,922</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,675,591)</u>	<u>(1,774,092)</u>	<u>(98,501)</u>
Other Financing Sources			
Bond Anticipation Notes Issued	492,000	467,000	(25,000)
Transfers In	1,242,571	1,376,714	134,143
<i>Total Other Financing Sources</i>	<u>1,734,571</u>	<u>1,843,714</u>	<u>109,143</u>
<i>Net Change in Fund Balance</i>	58,980	69,622	10,642
Fund Balance at Beginning of Year	<u>66,965</u>	<u>66,965</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$125,945</u></u>	<u><u>\$136,587</u></u>	<u><u>\$10,642</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, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Special Assessments	\$29,289	\$40,781	\$11,492
Interest	1,811	2,522	711
<i>Total Revenues</i>	<u>31,100</u>	<u>43,303</u>	<u>12,203</u>
Expenditures			
Debt Service:			
Principal Retirement	69,263	69,263	0
Interest and Fiscal Charges	41,431	41,431	0
<i>Total Expenditures</i>	<u>110,694</u>	<u>110,694</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(79,594)	(67,391)	12,203
Other Financing Source			
Transfers In	52,145	41,793	(10,352)
<i>Net Change in Fund Balance</i>	(27,449)	(25,598)	1,851
Fund Balance at Beginning of Year	<u>113,577</u>	<u>113,577</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$86,128</u></u>	<u><u>\$87,979</u></u>	<u><u>\$1,851</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, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
<i>Total Revenues</i>	\$0	\$0	\$0
Expenditures			
Debt Service:			
Principal Retirement	783,000	30,000	753,000
Interest and Fiscal Charges	31,320	29,962	1,358
Issuance Costs	4,000	0	4,000
<i>Total Expenditures</i>	818,320	59,962	758,358
<i>Excess of Revenues Over (Under) Expenditures</i>	(818,320)	(59,962)	758,358
Other Financing Sources (Use)			
General Obligation Bonds Issued	783,000	0	(783,000)
Premium on General Obligation Bonds Issued	4,000	0	(4,000)
Transfers In	68,820	183,419	114,599
Transfers Out	0	(141,631)	(141,631)
<i>Total Other Financing Sources (Use)</i>	855,820	41,788	(814,032)
<i>Net Change in Fund Balance</i>	37,500	(18,174)	(55,674)
Fund Balance at Beginning of Year	141,631	141,631	0
<i>Fund Balance at End of Year</i>	\$179,131	\$123,457	(\$55,674)

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, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$0	\$3,424,662	\$3,424,662
Expenditures			
Debt Service:			
Principal Retirement	1,576,405	5,001,067	(3,424,662)
Interest and Fiscal Charges	1,075,815	1,070,600	5,215
Issuance Costs	5,565	0	5,565
<i>Total Expenditures</i>	<u>2,657,785</u>	<u>6,071,667</u>	<u>(3,413,882)</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,657,785)</u>	<u>(2,647,005)</u>	<u>10,780</u>
Other Financing Sources			
Premium on Debt Issued	5,565	0	(5,565)
Bond Anticipation Notes Issued	800,000	750,000	(50,000)
Transfers In	1,625,596	1,629,155	3,559
<i>Total Other Financing Sources</i>	<u>2,431,161</u>	<u>2,379,155</u>	<u>(52,006)</u>
<i>Net Change in Fund Balance</i>	<u>(226,624)</u>	<u>(267,850)</u>	<u>(41,226)</u>
Fund Balance at Beginning of Year	<u>613,258</u>	<u>613,258</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$386,634</u></u>	<u><u>\$345,408</u></u>	<u><u>(\$41,226)</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Water Debt Service Fund
For the Year Ended December 31, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
<i>Total Revenues</i>	\$0	\$0	\$0
Expenditures			
Debt Service:			
Principal Retirement	454,292	454,292	0
Interest and Fiscal Charges	340,440	340,440	0
<i>Total Expenditures</i>	794,732	794,732	0
<i>Excess of Revenues Over (Under) Expenditures</i>	(794,732)	(794,732)	0
Other Financing Source			
Transfers In	794,729	787,191	(7,538)
<i>Net Change in Fund Balance</i>	(3)	(7,541)	(7,538)
Fund Balance at Beginning of Year	13,423	13,423	0
<i>Fund Balance at End of Year</i>	<u>\$13,420</u>	<u>\$5,882</u>	<u>(\$7,538)</u>

NONMAJOR CAPITAL PROJECTS FUNDS

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

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

Highway Fund - To account for federal money received for the repair and construction of roads and bridges within the County.

Starlight Permanent Improvements Fund - To account for revenues received from an operating levy used for permanent improvements at the Starlight School.

Recorder Equipment Fund - To account for a portion of the recorder's fees to be used for the purchase of equipment.

Court Computer Fund - To account for a portion of court fees to be used for the purchase of computer equipment.

Maysville Building Renovations Fund - To account for note proceeds and grants used for renovations to an existing County building.

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2010

	Issue II	Highway	Starlight Permanent Improvements	Recorder Equipment	Court Computer	Maysville Building Renovations	Total Nonmajor Capital Projects Funds
Assets							
Equity in Pooled Cash and Cash Equivalents	\$862	\$59,905	\$1,893,953	\$97,536	\$387,182	\$1,703	\$2,441,141
Restricted Cash and Cash Equivalents	0	139,273	0	0	0	400,000	539,273
Intergovernmental Receivable	324,249	70,292	0	0	0	0	394,541
Prepaid Items	0	0	0	0	4,324	0	4,324
<i>Total Assets</i>	<u>\$325,111</u>	<u>\$269,470</u>	<u>\$1,893,953</u>	<u>\$97,536</u>	<u>\$391,506</u>	<u>\$401,703</u>	<u>\$3,379,279</u>
Liabilities and Fund Balances							
Liabilities							
Accounts Payable	\$0	\$5,076	\$548	\$1,436	\$3,373	\$0	\$10,433
Contracts Payable	0	9,262	0	0	0	114,930	124,192
Accrued Interest Payable	0	497	0	0	0	815	1,312
Retainage Payable	0	0	0	0	0	8,520	8,520
Accrued Wages and Benefits	0	0	0	0	300	0	300
Interfund Payable	0	0	0	0	153	25,951	26,104
Notes Payable	0	300,000	0	0	0	400,000	700,000
Deferred Revenue	324,249	70,292	0	0	0	0	394,541
<i>Total Liabilities</i>	<u>324,249</u>	<u>385,127</u>	<u>548</u>	<u>1,436</u>	<u>3,826</u>	<u>550,216</u>	<u>1,265,402</u>
Fund Balances							
Reserved for Encumbrances	0	64,273	17,760	64	3,603	255,865	341,565
Unreserved:							
Undesignated (Deficit)	862	(179,930)	1,875,645	96,036	384,077	(404,378)	1,772,312
<i>Total Fund Balances(Deficit)</i>	<u>862</u>	<u>(115,657)</u>	<u>1,893,405</u>	<u>96,100</u>	<u>387,680</u>	<u>(148,513)</u>	<u>2,113,877</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$325,111</u>	<u>\$269,470</u>	<u>\$1,893,953</u>	<u>\$97,536</u>	<u>\$391,506</u>	<u>\$401,703</u>	<u>\$3,379,279</u>

Muskingum County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2010

	Issue II	Highway	Starlight Permanent Improvements	Recorder Equipment	Court Computer	Maysville Building Renovations	Total Nonmajor Capital Projects Funds
Revenues							
Charges for Services	\$0	\$0	\$0	\$48,020	\$0	\$0	\$48,020
Fines and Forfeitures	0	0	0	0	78,312	0	78,312
Intergovernmental	1,003,598	1,195,803	0	0	0	0	2,199,401
<i>Total Revenues</i>	<u>1,003,598</u>	<u>1,195,803</u>	<u>0</u>	<u>48,020</u>	<u>78,312</u>	<u>0</u>	<u>2,325,733</u>
Expenditures							
Current:							
General Government:							
Judicial	0	0	0	0	104,564	0	104,564
Public Works	0	1,440,611	0	89,895	0	123,450	1,653,956
Human Services	0	0	82,341	0	0	0	82,341
Capital Outlay	1,393,886	0	0	0	0	24,248	1,418,134
Debt Service:							
Interest and Fiscal Charges	0	497	0	0	0	815	1,312
<i>Total Expenditures</i>	<u>1,393,886</u>	<u>1,441,108</u>	<u>82,341</u>	<u>89,895</u>	<u>104,564</u>	<u>148,513</u>	<u>3,260,307</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(390,288)</u>	<u>(245,305)</u>	<u>(82,341)</u>	<u>(41,875)</u>	<u>(26,252)</u>	<u>(148,513)</u>	<u>(934,574)</u>
Other Financing Source (Use)							
Transfers In	391,150	129,648	0	0	0	0	520,798
Transfers Out	0	0	0	(88,000)	0	0	(88,000)
<i>Total Other Financing Source (Use)</i>	<u>391,150</u>	<u>129,648</u>	<u>0</u>	<u>(88,000)</u>	<u>0</u>	<u>0</u>	<u>432,798</u>
<i>Net Change in Fund Balances</i>	862	(115,657)	(82,341)	(129,875)	(26,252)	(148,513)	(501,776)
Fund Balances at Beginning of Year	0	0	1,975,746	225,975	413,932	0	2,615,653
<i>Fund Balances (Deficit) at End of Year</i>	<u>\$862</u>	<u>(\$115,657)</u>	<u>\$1,893,405</u>	<u>\$96,100</u>	<u>\$387,680</u>	<u>(\$148,513)</u>	<u>\$2,113,877</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Issue II Fund
For the Year Ended December 31, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$1,003,598	\$1,003,598	\$0
Expenditures			
Capital Outlay			
Issue II			
Capital Outlay	<u>1,410,588</u>	<u>1,393,886</u>	<u>16,702</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(406,990)	(390,288)	16,702
Other Financing Source			
Transfers In	<u>595,140</u>	<u>391,150</u>	<u>(203,990)</u>
<i>Net Change in Fund Balance</i>	188,150	862	(187,288)
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$188,150</u></u>	<u><u>\$862</u></u>	<u><u>(\$187,288)</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Highway Fund
For the Year Ended December 31, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$1,182,541	\$1,195,803	\$13,262
Expenditures			
Current:			
Public Works			
Highway Fund			
Contractual Services	1,318,709	1,274,808	43,901
Materials and Supplies	225,000	225,000	0
<i>Total Expenditures</i>	<u>1,543,709</u>	<u>1,499,808</u>	<u>43,901</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(361,168)</u>	<u>(304,005)</u>	<u>57,163</u>
Other Financing Sources			
Bond Anticipation Notes Issued	300,000	300,000	0
Transfers In	166,168	129,648	(36,520)
<i>Total Other Financing Sources</i>	<u>466,168</u>	<u>429,648</u>	<u>(36,520)</u>
<i>Net Change in Fund Balance</i>	105,000	125,643	20,643
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$105,000</u></u>	<u><u>\$125,643</u></u>	<u><u>\$20,643</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, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
<i>Total Revenues</i>	\$0	\$0	\$0
Expenditures			
Current:			
Human Services			
Starlight Permanent Improvements			
Contractual Services	355,188	106,125	249,063
<i>Excess of Revenues Over (Under) Expenditures</i>	(355,188)	(106,125)	249,063
Other Financing Source			
Transfers In	300,000	0	(300,000)
<i>Net Change in Fund Balance</i>	(55,188)	(106,125)	(50,937)
Fund Balance at Beginning of Year	1,951,582	1,951,582	0
Prior Year Encumbrances Appropriated	30,188	30,188	0
<i>Fund Balance at End of Year</i>	<u>\$1,926,582</u>	<u>\$1,875,645</u>	<u>(\$50,937)</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, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$65,000	\$47,956	(\$17,044)
Expenditures			
Current:			
Public Works			
Recorder Equipment			
Capital Outlay	177,713	114,575	63,138
<i>Excess of Revenues Over (Under) Expenditures</i>	(112,713)	(66,619)	46,094
Other Financing Use			
Transfers Out	(88,000)	(88,000)	0
<i>Net Change in Fund Balance</i>	(200,713)	(154,619)	46,094
Fund Balance at Beginning of Year	137,750	137,750	0
Prior Year Encumbrances Appropriated	112,713	112,713	0
<i>Fund Balance at End of Year</i>	<u>\$49,750</u>	<u>\$95,844</u>	<u>\$46,094</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, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$85,000	\$78,572	(\$6,428)
Expenditures			
Current:			
General Government - Judicial			
Court Computer Fund			
Salaries and Wages	10,000	7,812	2,188
Fringe Benefits	1,827	1,273	554
Contractual Services	71,168	50,206	20,962
Materials and Supplies	14,179	6,404	7,775
Capital Outlay	66,347	47,601	18,746
<i>Total Expenditures</i>	163,521	113,296	50,225
<i>Net Change in Fund Balance</i>	(78,521)	(34,724)	43,797
Fund Balance at Beginning of Year	400,750	400,750	0
Prior Year Encumbrances Appropriated	7,944	7,944	0
<i>Fund Balance at End of Year</i>	<u>\$330,173</u>	<u>\$373,970</u>	<u>\$43,797</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Maysville Building Renovations Fund
For the Year Ended December 31, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$1,565,544	\$0	(\$1,565,544)
Expenditures			
Capital Outlay			
Maysville Building Renovations			
Contractual Services	91,860	1,384	90,476
Materials and Supplies	26,046	994	25,052
Capital Outlay	1,747,638	384,235	1,363,403
<i>Total Expenditures</i>	1,865,544	386,613	1,478,931
<i>Excess of Revenues Under Expenditures</i>	(300,000)	(386,613)	(86,613)
Other Financing Sources			
Bond Anticipation Notes Issued	400,000	400,000	0
Advances In	205,327	25,951	(179,376)
<i>Total Other Financing Sources</i>	605,327	425,951	(179,376)
<i>Net Change in Fund Balance</i>	305,327	39,338	(265,989)
Fund Balance at Beginning of Year	0	0	0
<i>Fund Balance at End of Year</i>	\$305,327	\$39,338	(\$265,989)

ENTERPRISE FUNDS

The enterprise funds are maintained to account for the operations of county government that provide goods or services to the general public in a manner similar to private business enterprises.

The following are included in enterprise funds:

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

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

Muskingum County, Ohio
Schedule of Revenues, Expenses, and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Sewer Fund
For the Year Ended December 31, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$4,235,756	\$3,963,599	(\$272,157)
Tap-In Fees	694,075	840,466	146,391
Grants	431,500	227,127	(204,373)
Proceeds from OWDA Loans	6,839,943	5,632,642	(1,207,301)
Bond Anticipation Notes Issued	360,000	0	(360,000)
Other	12,328	17,127	4,799
<i>Total Revenues</i>	<u>12,573,602</u>	<u>10,680,961</u>	<u>(1,892,641)</u>
Expenses			
Personal Services	617,605	578,338	39,267
Contractual Services	9,952,496	8,011,489	1,941,007
Materials and Supplies	247,802	166,891	80,911
Capital Outlay	162,381	62,588	99,793
Other Operating Expenses	5,000	3,870	1,130
Debt Service:			
Principal Retirement	180,454	0	180,454
<i>Total Expenses</i>	<u>11,165,738</u>	<u>8,823,176</u>	<u>2,342,562</u>
<i>Excess of Revenues Over Expenses</i>	1,407,864	1,857,785	449,921
Advances In	0	400,357	400,357
Advances Out	0	(226,627)	(226,627)
Transfers Out	(1,596,087)	(1,596,087)	0
<i>Net Change in Fund Equity</i>	(188,223)	435,428	623,651
Fund Equity at Beginning of Year	4,129,399	4,129,399	0
Prior Year Encumbrances Appropriated	433,453	433,453	0
<i>Fund Equity at End of Year</i>	<u><u>\$4,374,629</u></u>	<u><u>\$4,998,280</u></u>	<u><u>\$623,651</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenses, and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Water Fund
For the Year Ended December 31, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$3,416,252	\$3,485,813	\$69,561
Tap-In Fees	76,100	58,475	(17,625)
Grants	202,000	2,000	(200,000)
Utility Deposits Received	54,650	19,425	(35,225)
Proceeds from OWDA Loans	772,000	127,996	(644,004)
Other Non-Operating Revenues	39,522	48,356	8,834
<i>Total Revenues</i>	<u>4,560,524</u>	<u>3,742,065</u>	<u>(818,459)</u>
Expenses			
Personal Services	686,383	654,640	31,743
Contractual Services	2,614,706	2,189,794	424,912
Materials and Supplies	596,529	447,749	148,780
Capital Outlay	53,000	42,872	10,128
Other Operating Expenses	70,142	10,942	59,200
Debt Service:			
Interest and Fiscal Charges	0	364	(364)
<i>Total Expenses</i>	<u>4,020,760</u>	<u>3,346,361</u>	<u>674,399</u>
<i>Excess of Revenues Over (Under) Expenses</i>	539,764	395,704	(144,060)
Transfers In	14,175	0	(14,175)
Transfers Out	(830,561)	(787,191)	43,370
<i>Net Change in Fund Equity</i>	(276,622)	(391,487)	(114,865)
Fund Equity at Beginning of Year	2,404,812	2,404,812	0
Prior Year Encumbrances Appropriated	312,377	312,377	0
<i>Fund Equity at End of Year</i>	<u>\$2,440,567</u>	<u>\$2,325,702</u>	<u>(\$114,865)</u>

INTERNAL SERVICE FUNDS

The Internal Service Funds are used to account for the financing on a cost-reimbursement basis of services provided by the self-insurance funds to other County departments and agencies. Charges to the user departments and agencies are intended to recover total costs.

Self-Insurance Health Fund - To account for employee health care benefits and claims related to this self-insurance program.

Self-Insurance Workers' Compensation Fund - To account for claims and administrative expenses of the County's workers' compensation retrospective-rating program.

Muskingum County, Ohio
Combining Statement of Fund Net Assets
Internal Service Funds
December 31, 2010

	Self-Insurance Health	Self-Insurance Workers' Compensation	Totals
Assets			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$493,755	\$1,464,789	\$1,958,544
Interfund Receivable	<u>0</u>	<u>725,660</u>	<u>725,660</u>
<i>Total Assets</i>	<u>493,755</u>	<u>2,190,449</u>	<u>2,684,204</u>
Liabilities			
Current Liabilities:			
Intergovernmental Payable	0	780,734	780,734
Claims Payable	<u>1,353,000</u>	<u>0</u>	<u>1,353,000</u>
<i>Total Current Liabilities</i>	1,353,000	780,734	2,133,734
Long-Term Liabilities (Net of Current Portion):			
Claims Payable	<u>0</u>	<u>228,618</u>	<u>228,618</u>
<i>Total Liabilities</i>	<u>1,353,000</u>	<u>1,009,352</u>	<u>2,362,352</u>
Net Assets			
Unrestricted (Deficit)	<u><u>(\$859,245)</u></u>	<u><u>\$1,181,097</u></u>	<u><u>\$321,852</u></u>

Muskingum County, Ohio
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended December 31, 2010

	Self-Insurance Health	Self-Insurance Workers' Compensation	Totals
Operating Revenues			
Charges for Services	\$8,575,294	\$771,077	\$9,346,371
Operating Expenses			
Contractual Services	1,642,256	363,870	2,006,126
Claims	7,142,520	350,508	7,493,028
<i>Total Operating Expenses</i>	8,784,776	714,378	9,499,154
<i>Change in Net Assets</i>	(209,482)	56,699	(152,783)
Net Assets (Deficit) Beginning of Year	(649,763)	1,124,398	474,635
<i>Net Assets (Deficit) End of Year</i>	(\$859,245)	\$1,181,097	\$321,852

Muskingum County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2010

	Self-Insurance Health	Self-Insurance Workers' Compensation	Totals
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash Received from Transactions with Other Funds	\$8,575,294	\$989,635	\$9,564,929
Cash Payments for Goods and Services	(1,642,256)	(431,937)	(2,074,193)
Cash Payments for Claims	(7,497,320)	(167,763)	(7,665,083)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>(564,282)</u>	<u>389,935</u>	<u>(174,347)</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(564,282)	389,935	(174,347)
Cash and Cash Equivalents Beginning of Year	<u>1,058,037</u>	<u>1,074,854</u>	<u>2,132,891</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$493,755</u></u>	<u><u>\$1,464,789</u></u>	<u><u>\$1,958,544</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities			
Operating Income (Loss)	(\$209,482)	\$56,699	(\$152,783)
Changes in Assets:			
Decrease in Interfund Receivable	0	218,558	218,558
Changes in Liabilities:			
Decrease in Claims Payable	(354,800)	(13,222)	(368,022)
Increase in Intergovernmental Payable	0	127,900	127,900
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u><u>(\$564,282)</u></u>	<u><u>\$389,935</u></u>	<u><u>(\$174,347)</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, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$9,378,405	\$8,575,294	(\$803,111)
Expenses			
Contractual Services	1,650,700	1,650,700	0
Claims	8,714,991	7,610,094	1,104,897
<i>Total Expenses</i>	<u>10,365,691</u>	<u>9,260,794</u>	<u>1,104,897</u>
<i>Net Change in Fund Equity</i>	(987,286)	(685,500)	301,786
Fund Equity at Beginning of Year	975,346	975,346	0
Prior Year Encumbrances Appropriated	<u>82,691</u>	<u>82,691</u>	<u>0</u>
<i>Fund Equity at End of Year</i>	<u><u>\$70,751</u></u>	<u><u>\$372,537</u></u>	<u><u>\$301,786</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, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$1,000,000	\$989,635	(\$10,365)
Expenses			
Contractual Services	772,907	431,937	340,970
Claims	227,093	167,763	59,330
<i>Total Expenses</i>	1,000,000	599,700	400,300
<i>Net Change in Fund Equity</i>	0	389,935	389,935
Fund Equity at Beginning of Year	1,074,854	1,074,854	0
<i>Fund Equity at End of Year</i>	\$1,074,854	\$1,464,789	\$389,935

AGENCY FUNDS

Agency funds are purely custodial (assets equal liabilities) and thus do not involve the measurement of results of operations. The following is a description of the County's agency funds:

Taxes Agency Fund - To account for the collection and distribution of various taxes.

Undivided State Monies Fund - To account for the collection and distribution of local government, local government revenue assistance, gasoline tax, and motor vehicle license monies.

Payroll Fund - To account for payroll, payroll taxes, and other related payroll deductions accumulated for payment to other governmental units and private organizations.

Health Fund - To account for the funds and subfunds of the Board of Health for which the County Auditor is ex-officio fiscal agent.

ADAMH Board (Muskingum Area Board of Alcohol, Drug Addiction, and Mental Health Services) Fund - To account for all revenues and related expenditures for the Six County Alcohol, Drug Addiction, and Mental Health Board for which Muskingum County is the fiscal agent.

Child Support Enforcement Fund - To account for the collection of alimony and child support payments and the distribution of such monies to the court-designated recipients.

Court Fund - To account for Clerk of Courts auto title fees, Probate, Juvenile, and County Court receipts.

Other Agency Funds

State of Ohio Fund
Local Emergency Planning Fund
Fines Fund
Law Library Fund
Hotel Lodging Tax Fund
Soil and Water Fund
Sheriff Fund
County Home Residents Fund
Children Services Fund
Port Authority Fund

Family and Children First Fund
Federally Owned Entitlement
Land Fund
Powelson Wildlife Fund
USDA Forest Service Fund
Ohio Elections Commission Fund
Muskingum County Park
Commission Fund
Recorder Housing Trust Fund
Law Enforcement Trust Fund

Muskingum County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2010

	Balance 1/1/10	Additions	Reductions	Balance 12/31/10
Taxes Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,912,696	\$76,263,283	\$75,399,602	\$2,776,377
Receivables:				
Intergovernmental	3,271,768	3,571,246	3,271,768	3,571,246
Accounts	2,837,788	3,100,520	2,837,788	3,100,520
Property Taxes	57,673,012	62,559,047	57,673,012	62,559,047
Payments in Lieu of Taxes	564,756	582,297	564,756	582,297
<i>Total Assets</i>	<u>\$66,260,020</u>	<u>\$146,076,393</u>	<u>\$139,746,926</u>	<u>\$72,589,487</u>
Liabilities				
Intergovernmental Payable	\$66,260,020	\$146,076,393	\$139,746,926	\$72,589,487
<i>Total Liabilities</i>	<u>\$66,260,020</u>	<u>\$146,076,393</u>	<u>\$139,746,926</u>	<u>\$72,589,487</u>
Undivided State Monies				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$11,836,485	\$11,831,254	\$5,231
Receivables:				
Permissive Motor Vehicle License Tax	3,434	3,454	3,434	3,454
Intergovernmental	3,413,808	3,662,579	3,413,808	3,662,579
<i>Total Assets</i>	<u>\$3,417,242</u>	<u>\$15,502,518</u>	<u>\$15,248,496</u>	<u>\$3,671,264</u>
Liabilities				
Intergovernmental Payable	\$3,417,242	\$15,502,518	\$15,248,496	\$3,671,264
<i>Total Liabilities</i>	<u>\$3,417,242</u>	<u>\$15,502,518</u>	<u>\$15,248,496</u>	<u>\$3,671,264</u>
Payroll				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$292,894	\$15,085,855	\$15,092,479	\$286,270
<i>Total Assets</i>	<u>\$292,894</u>	<u>\$15,085,855</u>	<u>\$15,092,479</u>	<u>\$286,270</u>
Liabilities				
Deposits Held and Due to Others	\$292,894	\$15,085,855	\$15,092,479	\$286,270
<i>Total Liabilities</i>	<u>\$292,894</u>	<u>\$15,085,855</u>	<u>\$15,092,479</u>	<u>\$286,270</u>

(continued)

Muskingum County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2010

	Balance 1/1/10	Additions	Reductions	Balance 12/31/10
Health				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,586,574	\$5,246,208	\$4,753,641	\$3,079,141
Receivables:				
Intergovernmental	148,678	149,928	148,678	149,928
Property Taxes	2,132,608	2,304,884	2,132,608	2,304,884
Payments in Lieu of Taxes	11,441	9,592	11,441	9,592
<i>Total Assets</i>	<u>\$4,879,301</u>	<u>\$7,710,612</u>	<u>\$7,046,368</u>	<u>\$5,543,545</u>
Liabilities				
Intergovernmental Payable	\$4,879,301	\$7,710,612	\$7,046,368	\$5,543,545
<i>Total Liabilities</i>	<u>\$4,879,301</u>	<u>\$7,710,612</u>	<u>\$7,046,368</u>	<u>\$5,543,545</u>
ADAMH Board				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,815,029	\$21,598,456	\$20,363,065	\$6,050,420
<i>Total Assets</i>	<u>\$4,815,029</u>	<u>\$21,598,456</u>	<u>\$20,363,065</u>	<u>\$6,050,420</u>
Liabilities				
Undistributed Monies	\$4,815,029	\$21,598,456	\$20,363,065	\$6,050,420
<i>Total Liabilities</i>	<u>\$4,815,029</u>	<u>\$21,598,456</u>	<u>\$20,363,065</u>	<u>\$6,050,420</u>
Child Support Enforcement				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$9,334	\$1,670,812	\$1,666,981	\$13,165
<i>Total Assets</i>	<u>\$9,334</u>	<u>\$1,670,812</u>	<u>\$1,666,981</u>	<u>\$13,165</u>
Liabilities				
Undistributed Monies	\$9,334	\$1,670,812	\$1,666,981	\$13,165
<i>Total Liabilities</i>	<u>\$9,334</u>	<u>\$1,670,812</u>	<u>\$1,666,981</u>	<u>\$13,165</u>

(continued)

Muskingum County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2010

Court	<u>Balance 1/1/10</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/10</u>
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$606,389	\$11,106,427	\$11,232,480	\$480,336
Receivables:				
Intergovernmental Receivable	2,652	2,378	2,652	2,378
Accounts Receivable	82,250	88,090	82,250	88,090
<i>Total Assets</i>	<u>\$691,291</u>	<u>\$11,196,895</u>	<u>\$11,317,382</u>	<u>\$570,804</u>
Liabilities				
Intergovernmental Payable	\$2,652	\$2,378	\$2,652	\$2,378
Undistributed Monies	688,639	11,194,517	11,314,730	568,426
<i>Total Liabilities</i>	<u>\$691,291</u>	<u>\$11,196,895</u>	<u>\$11,317,382</u>	<u>\$570,804</u>
State of Ohio				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$28	\$525,925	\$525,953	\$0
<i>Total Assets</i>	<u>\$28</u>	<u>\$525,925</u>	<u>\$525,953</u>	<u>\$0</u>
Liabilities				
Intergovernmental Payable	\$28	\$525,925	\$525,953	\$0
<i>Total Liabilities</i>	<u>\$28</u>	<u>\$525,925</u>	<u>\$525,953</u>	<u>\$0</u>
Local Emergency Planning				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$22,354	\$35,577	\$38,408	\$19,523
<i>Total Assets</i>	<u>\$22,354</u>	<u>\$35,577</u>	<u>\$38,408</u>	<u>\$19,523</u>
Liabilities				
Intergovernmental Payable	\$22,354	\$35,577	\$38,408	\$19,523
<i>Total Liabilities</i>	<u>\$22,354</u>	<u>\$35,577</u>	<u>\$38,408</u>	<u>\$19,523</u>

(continued)

Muskingum County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2010

	Balance 1/1/10	Additions	Reductions	Balance 12/31/10
Fines				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$25,606	\$353,307	\$350,428	\$28,485
<i>Total Assets</i>	<u>\$25,606</u>	<u>\$353,307</u>	<u>\$350,428</u>	<u>\$28,485</u>
Liabilities				
Intergovernmental Payable	\$25,606	\$353,307	\$350,428	\$28,485
<i>Total Liabilities</i>	<u>\$25,606</u>	<u>\$353,307</u>	<u>\$350,428</u>	<u>\$28,485</u>
Law Library				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$40,035	\$40,035	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$40,035</u>	<u>\$40,035</u>	<u>\$0</u>
Liabilities				
Intergovernmental Payable	\$0	\$40,035	\$40,035	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$40,035</u>	<u>\$40,035</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, 2010

	Balance 1/1/10	Additions	Reductions	Balance 12/31/10
Hotel Lodging Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$21,887	\$283,296	\$278,632	\$26,551
Lodging Taxes Receivable	18,699	14,980	18,699	14,980
<i>Total Assets</i>	<u>\$40,586</u>	<u>\$298,276</u>	<u>\$297,331</u>	<u>\$41,531</u>
Liabilities				
Intergovernmental Payable	\$40,586	\$298,276	\$297,331	\$41,531
<i>Total Liabilities</i>	<u>\$40,586</u>	<u>\$298,276</u>	<u>\$297,331</u>	<u>\$41,531</u>
Soil and Water				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$28,385	\$442,902	\$471,225	\$62
<i>Total Assets</i>	<u>\$28,385</u>	<u>\$442,902</u>	<u>\$471,225</u>	<u>\$62</u>
Liabilities				
Intergovernmental Payable	\$28,385	\$442,902	\$471,225	\$62
<i>Total Liabilities</i>	<u>\$28,385</u>	<u>\$442,902</u>	<u>\$471,225</u>	<u>\$62</u>
Sheriff				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$172,757	\$2,612,764	\$2,631,477	\$154,044
<i>Total Assets</i>	<u>\$172,757</u>	<u>\$2,612,764</u>	<u>\$2,631,477</u>	<u>\$154,044</u>
Liabilities				
Undistributed Monies	\$172,757	\$2,612,764	\$2,631,477	\$154,044
<i>Total Liabilities</i>	<u>\$172,757</u>	<u>\$2,612,764</u>	<u>\$2,631,477</u>	<u>\$154,044</u>

(continued)

Muskingum County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2010

	Balance 1/1/10	Additions	Reductions	Balance 12/31/10
County Home Residents				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$4,799	\$28,337	\$29,290	\$3,846
<i>Total Assets</i>	<u>\$4,799</u>	<u>\$28,337</u>	<u>\$29,290</u>	<u>\$3,846</u>
Liabilities				
Undistributed Monies	\$4,799	\$28,337	\$29,290	\$3,846
<i>Total Liabilities</i>	<u>\$4,799</u>	<u>\$28,337</u>	<u>\$29,290</u>	<u>\$3,846</u>
Children Services				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$7,163	\$72,331	\$75,448	\$4,046
<i>Total Assets</i>	<u>\$7,163</u>	<u>\$72,331</u>	<u>\$75,448</u>	<u>\$4,046</u>
Liabilities				
Deposits Held and Due to Others	\$7,163	\$72,331	\$75,448	\$4,046
<i>Total Liabilities</i>	<u>\$7,163</u>	<u>\$72,331</u>	<u>\$75,448</u>	<u>\$4,046</u>
Port Authority				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$319,823	\$1,527,340	\$1,798,698	\$48,465
<i>Total Assets</i>	<u>\$319,823</u>	<u>\$1,527,340</u>	<u>\$1,798,698</u>	<u>\$48,465</u>
Liabilities				
Intergovernmental Payable	\$319,823	\$1,527,340	\$1,798,698	\$48,465
<i>Total Liabilities</i>	<u>\$319,823</u>	<u>\$1,527,340</u>	<u>\$1,798,698</u>	<u>\$48,465</u>

(continued)

Muskingum County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2010

	Balance 1/1/10	Additions	Reductions	Balance 12/31/10
Family and Children First				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$431,476	\$1,049,182	\$1,064,511	\$416,147
<i>Total Assets</i>	<u>\$431,476</u>	<u>\$1,049,182</u>	<u>\$1,064,511</u>	<u>\$416,147</u>
Liabilities				
Intergovernmental Payable	\$431,476	\$1,049,182	\$1,064,511	\$416,147
<i>Total Liabilities</i>	<u>\$431,476</u>	<u>\$1,049,182</u>	<u>\$1,064,511</u>	<u>\$416,147</u>
Federally Owned Entitlement Land				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$13,869	\$13,869	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$13,869</u>	<u>\$13,869</u>	<u>\$0</u>
Liabilities				
Intergovernmental Payable	\$0	\$13,869	\$13,869	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$13,869</u>	<u>\$13,869</u>	<u>\$0</u>
Powelson Wildlife				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$19,142	\$19,142	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$19,142</u>	<u>\$19,142</u>	<u>\$0</u>
Liabilities				
Undistributed Monies	\$0	\$19,142	\$19,142	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$19,142</u>	<u>\$19,142</u>	<u>\$0</u>

(continued)

Muskingum County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2010

	Balance 1/1/10	Additions	Reductions	Balance 12/31/10
USDA Forest Service				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$23,895	\$23,895	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$23,895</u>	<u>\$23,895</u>	<u>\$0</u>
Liabilities				
Undistributed Monies	\$0	\$23,895	\$23,895	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$23,895</u>	<u>\$23,895</u>	<u>\$0</u>
Ohio Elections Commission				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$280	\$280	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$280</u>	<u>\$280</u>	<u>\$0</u>
Liabilities				
Undistributed Monies	\$0	\$280	\$280	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$280</u>	<u>\$280</u>	<u>\$0</u>
Muskingum County Park Commission				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$237,977	\$490,854	\$524,636	\$204,195
Intergovernmental Receivable	38,284	42,247	38,284	42,247
<i>Total Assets</i>	<u>\$276,261</u>	<u>\$533,101</u>	<u>\$562,920</u>	<u>\$246,442</u>
Liabilities				
Intergovernmental Payable	\$276,261	\$533,101	\$562,920	\$246,442
<i>Total Liabilities</i>	<u>\$276,261</u>	<u>\$533,101</u>	<u>\$562,920</u>	<u>\$246,442</u>

(continued)

Muskingum County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2010

	Balance 1/1/10	Additions	Reductions	Balance 12/31/10
Recorder Housing Trust				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$87,908	\$345,183	\$324,835	\$108,256
<i>Total Assets</i>	<u>\$87,908</u>	<u>\$345,183</u>	<u>\$324,835</u>	<u>\$108,256</u>
Liabilities				
Intergovernmental Payable	\$87,908	\$345,183	\$324,835	\$108,256
<i>Total Liabilities</i>	<u>\$87,908</u>	<u>\$345,183</u>	<u>\$324,835</u>	<u>\$108,256</u>
Law Enforcement Trust				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$138,627	\$87,899	\$30,574	\$195,952
<i>Total Assets</i>	<u>\$138,627</u>	<u>\$87,899</u>	<u>\$30,574</u>	<u>\$195,952</u>
Liabilities				
Undistributed Monies	\$138,627	\$87,899	\$30,574	\$195,952
<i>Total Liabilities</i>	<u>\$138,627</u>	<u>\$87,899</u>	<u>\$30,574</u>	<u>\$195,952</u>
Total - All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$10,782,637	\$135,181,074	\$132,914,588	\$13,049,123
Cash and Cash Equivalents in Segregated Accounts	939,069	15,578,570	15,666,250	851,389
Receivables:				
Permissive Motor Vehicle License Tax	3,434	3,454	3,434	3,454
Intergovernmental	6,875,190	7,428,378	6,875,190	7,428,378
Accounts	2,920,038	3,188,610	2,920,038	3,188,610
Property Taxes	59,805,620	64,863,931	59,805,620	64,863,931
Lodging Taxes	18,699	14,980	18,699	14,980
Payments in Lieu of Taxes	576,197	591,889	576,197	591,889
<i>Total Assets</i>	<u>\$81,920,884</u>	<u>\$226,850,886</u>	<u>\$218,780,016</u>	<u>\$89,991,754</u>
Liabilities				
Intergovernmental Payable	\$75,791,642	\$174,456,598	\$167,532,655	\$82,715,585
Deposits Held and Due to Others	300,057	15,158,186	15,167,927	290,316
Undistributed Monies	5,829,185	37,236,102	36,079,434	6,985,853
<i>Total Liabilities</i>	<u>\$81,920,884</u>	<u>\$226,850,886</u>	<u>\$218,780,016</u>	<u>\$89,991,754</u>

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STATISTICAL SECTION

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Statistical Section

This part of Muskingum County, Ohio's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

<u>Contents</u>	<u>Page(s)</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	S-2 - S-15
Revenue Capacity These schedules contain information to help the reader assess the County's most significant local revenue sources, sales taxes and property taxes.	S-17 - S-37
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	S-38 - S-47
Economic and Demographic Information These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	S-48 - S-49
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the county provides and the activities it performs.	S-51 - S-65

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement 34 in 2003; schedules presenting government-wide information include information beginning in that year.

Muskingum County, Ohio
Net Assets by Component
Last Eight Years
(Accrual Basis of Accounting)

	2010	2009	2008 (1)	2007 (1)	2006 (1)
Governmental Activities					
Invested in Capital Assets, Net of Related Debt	\$80,698,922	\$80,517,562	\$79,175,040	\$77,591,877	\$76,740,170
Restricted:					
Capital Projects	2,675,552	2,613,801	3,037,311	2,220,054	2,375,999
Debt Service	128,417	214,377	228,502	267,221	483,542
Road and Bridge Projects	4,310,965	3,067,740	2,736,569	2,927,971	3,207,748
County Home Program	2,890,304	2,479,109	2,269,826	2,071,721	1,241,994
Starlight School Program	16,117,511	13,238,602	11,549,535	10,129,310	9,642,176
Children Services Program	6,509,496	5,645,347	4,980,975	4,737,947	3,541,258
Tuberculosis Clinic Program	1,189,198	1,186,522	1,099,670	1,019,908	884,865
Titles and Licenses Administration	948,651	871,606	789,314	769,443	814,920
Community Development Program	1,497,385	964,071	348,194	758,562	461,916
Real Estate Assessment	1,367,538	1,140,507	824,616	1,009,771	829,013
Loan Guaranty	0	925,000	925,000	925,754	925,754
Other Purposes	5,101,405	4,907,489	4,545,856	4,940,878	3,668,141
Unrestricted	8,973,185	9,007,501	11,794,087	12,519,134	11,275,681
<i>Total Governmental Activities Net Assets</i>	<u>132,408,529</u>	<u>126,779,234</u>	<u>124,304,495</u>	<u>121,889,551</u>	<u>116,093,177</u>
Business-Type-Activities					
Invested in Capital Assets, Net of Related Debt	38,570,209	34,044,448	34,451,216	34,445,762	32,714,447
Restricted for Debt Service	64,830	37,650	5,010,470	10,470	10,470
Unrestricted	11,126,841	9,993,794	3,657,690	6,855,835	7,470,685
<i>Total Business-Type Activities Net Assets</i>	<u>49,761,880</u>	<u>44,075,892</u>	<u>43,119,376</u>	<u>41,312,067</u>	<u>40,195,602</u>
Primary Government					
Invested in Capital Assets, Net of Related Debt	119,269,131	114,562,010	113,626,256	112,037,639	109,454,617
Restricted	42,801,252	37,291,821	38,345,838	31,789,010	28,087,796
Unrestricted	20,100,026	19,001,295	15,451,777	19,374,969	18,746,366
<i>Total Primary Government Net Assets</i>	<u>\$182,170,409</u>	<u>\$170,855,126</u>	<u>\$167,423,871</u>	<u>\$163,201,618</u>	<u>\$156,288,779</u>

(1) Restated net assets.

<u>2005 (1)</u>	<u>2004</u>	<u>2003 (1)</u>
\$76,094,042	\$77,365,818	\$75,944,372
2,215,117	3,013,426	3,198,163
1,260,757	1,410,127	1,335,625
3,419,214	3,729,087	4,532,201
357,905	174,778	214,206
9,861,887	9,845,805	9,649,329
4,438,030	5,432,770	5,263,481
566,210	611,326	464,654
847,415	769,080	579,034
958,527	150,242	743,370
957,714	891,750	817,006
925,000	925,000	925,000
3,944,866	5,193,959	4,539,011
<u>10,248,711</u>	<u>6,626,641</u>	<u>8,981,008</u>
<u>116,095,395</u>	<u>116,139,809</u>	<u>117,186,460</u>
31,666,592	30,313,503	29,677,101
10,470	10,470	10,470
<u>5,976,296</u>	<u>7,006,708</u>	<u>7,449,434</u>
<u>37,653,358</u>	<u>37,330,681</u>	<u>37,137,005</u>
107,760,634	107,679,321	105,621,473
29,763,112	32,157,820	32,271,550
<u>16,225,007</u>	<u>13,633,349</u>	<u>16,430,442</u>
<u>\$153,748,753</u>	<u>\$153,470,490</u>	<u>\$154,323,465</u>

Muskingum County, Ohio
Changes in Net Assets
Last Eight Years
(Accrual Basis of Accounting)

	2010	2009	2008	2007	2006
<u>Program Revenues</u>					
Governmental Activities:					
Charges for Services:					
General Government:					
Legislative and Executive	\$3,866,507	\$3,492,185	\$3,939,014	\$4,324,972	\$3,913,533
Judicial	1,431,338	885,815	917,427	929,661	860,604
Public Safety	1,688,528	2,079,349	2,403,465	1,883,628	2,137,503
Public Works	316,028	255,857	782,137	834,496	843,687
Public Works - Intergovernmental	470,739	459,471	0	0	0
Health	392,007	301,696	360,706	293,088	409,305
Health - Intergovernmental	0	0	0	0	0
Human Services	3,477,583	3,798,818	3,168,803	4,302,539	3,693,398
Subtotal Charges for Services	<u>11,642,730</u>	<u>11,273,191</u>	<u>11,571,552</u>	<u>12,568,384</u>	<u>11,858,030</u>
Operating Grants, Contributions, and Interest:					
General Government:					
Legislative and Executive	12,158	7,196	18,293	15,053	51,753
Judicial	352,514	266,839	240,620	243,911	497,576
Public Safety	1,987,067	1,200,849	1,537,049	1,017,639	1,025,285
Public Works	5,986,663	5,826,818	5,176,915	5,915,021	5,504,376
Public Works - Intergovernmental	0	318,000	0	0	0
Health	179,657	228,908	194,332	292,029	244,359
Health - Intergovernmental	422,404	432,367	455,672	357,786	229,599
Human Services	20,602,094	24,349,300	24,176,755	26,073,047	25,274,545
Intergovernmental (1)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal Operating Grants, Contributions, and Interest	<u>29,542,557</u>	<u>32,630,277</u>	<u>31,799,636</u>	<u>33,914,486</u>	<u>32,827,493</u>
Capital Grants and Contributions:					
General Government:					
Legislative and Executive	12,755	12,855	0	0	0
Public Safety	10,590	6,145	0	15,202	0
Public Works	2,687,249	2,482,481	3,577,994	1,219,864	2,103,796
Health	0	127,988	317,311	0	0
Human Services	7,320	6,695	0	0	64
Intergovernmental (1)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal Capital Grants and Contributions	<u>2,717,914</u>	<u>2,636,164</u>	<u>3,895,305</u>	<u>1,235,066</u>	<u>2,103,860</u>
<i>Total Governmental Activities</i>					
<i>Program Revenues</i>	<u>43,903,201</u>	<u>46,539,632</u>	<u>47,266,493</u>	<u>47,717,936</u>	<u>46,789,383</u>
Business-Type Activities:					
Charges for Services:					
Sewer	3,965,398	4,058,592	3,270,669	2,297,231	2,150,722
Water	3,521,022	3,425,848	3,323,046	3,124,131	2,883,911
Subtotal Charges for Services	<u>7,486,420</u>	<u>7,484,440</u>	<u>6,593,715</u>	<u>5,421,362</u>	<u>5,034,633</u>
Capital Grants and Contributions:					
Sewer	5,362,166	1,833,006	1,665,354	1,265,105	2,226,065
Water	71,270	378,145	389,198	99,945	1,319,604
Subtotal Capital Grants and Contributions	<u>5,433,436</u>	<u>2,211,151</u>	<u>2,054,552</u>	<u>1,365,050</u>	<u>3,545,669</u>
<i>Total Business-Type Activities</i>					
<i>Program Revenues</i>	<u>12,919,856</u>	<u>9,695,591</u>	<u>8,648,267</u>	<u>6,786,412</u>	<u>8,580,302</u>
<i>Total Primary Government</i>					
<i>Program Revenues</i>	<u>56,823,057</u>	<u>56,235,223</u>	<u>55,914,760</u>	<u>54,504,348</u>	<u>55,369,685</u>

(1) For years 2003 through 2005 the external portion is reflected as intergovernmental expense.

2005	2004	2003
\$4,544,842	\$4,719,544	\$4,323,623
884,093	778,726	506,124
1,320,769	1,308,618	1,659,948
811,425	845,162	661,003
0	0	0
269,313	164,598	161,714
0	0	0
3,146,455	2,561,819	2,460,894
<u>10,976,897</u>	<u>10,378,467</u>	<u>9,773,306</u>
848,043	117,299	14,399
420,748	519,248	504,463
2,509,690	1,365,587	855,412
5,314,517	4,633,047	6,065,600
0	0	0
117,158	209,345	137,860
0	0	0
22,371,395	22,115,538	22,772,249
223,566	201,328	141,140
<u>31,805,117</u>	<u>29,161,392</u>	<u>30,491,123</u>
0	0	0
75,292	187,132	15,268
2,286,723	352,680	19,424
0	0	0
11	0	0
0	534,115	1,254,274
<u>2,362,026</u>	<u>1,073,927</u>	<u>1,288,966</u>
<u>45,144,040</u>	<u>40,613,786</u>	<u>41,553,395</u>
1,985,145	1,932,031	1,735,163
2,803,829	2,471,695	2,579,148
<u>4,788,974</u>	<u>4,403,726</u>	<u>4,314,311</u>
1,302,999	938,575	908,274
213,606	230,040	1,150,375
<u>1,516,605</u>	<u>1,168,615</u>	<u>2,058,649</u>
<u>6,305,579</u>	<u>5,572,341</u>	<u>6,372,960</u>
<u>51,449,619</u>	<u>46,186,127</u>	<u>47,926,355</u>

(continued)

Muskingum County, Ohio
Changes in Net Assets (Continued)
Last Eight Years
(Accrual Basis of Accounting)

	2010	2009	2008	2007	2006
<u>Expenses</u>					
Governmental Activities:					
General Government:					
Legislative and Executive	\$10,556,466	\$10,419,041	\$10,803,364	\$10,093,026	\$9,926,117
Judicial	6,314,627	6,649,197	6,536,839	6,474,827	6,253,392
Public Safety	12,277,179	11,417,630	11,009,260	10,841,659	10,823,005
Public Safety - Intergovernmental	0	0	1,220	39,178	0
Public Works	7,772,558	7,961,677	10,034,274	8,941,613	11,314,742
Public Works - Intergovernmental	610,092	1,587,632	1,115,725	971,299	0
Health	1,384,312	1,347,291	1,338,500	1,358,932	2,270,163
Health - Intergovernmental	1,376,193	1,349,916	1,424,887	1,346,941	229,599
Human Services	32,352,933	38,447,072	37,745,451	40,249,996	36,982,530
Economic Development and Assistance	0	0	0	0	0
Intergovernmental (1)	0	0	0	0	0
Interest and Fiscal Charges	567,813	651,269	843,330	790,269	803,774
<i>Total Governmental Activities Expenses</i>	<u>73,212,173</u>	<u>79,830,725</u>	<u>80,852,850</u>	<u>81,107,740</u>	<u>78,603,322</u>
Business-Type Activities:					
Sewer	3,790,920	5,479,802	4,394,477	3,318,613	3,254,399
Water	3,541,499	3,327,130	3,015,312	2,827,804	2,775,820
<i>Total Business-Type Activities Expenses</i>	<u>7,332,419</u>	<u>8,806,932</u>	<u>7,409,789</u>	<u>6,146,417</u>	<u>6,030,219</u>
<i>Total Primary Government Program Expenses</i>	<u>80,544,592</u>	<u>88,637,657</u>	<u>88,262,639</u>	<u>87,254,157</u>	<u>84,633,541</u>
Net (Expense) Revenue					
Governmental Activities	(29,308,972)	(33,291,093)	(33,586,357)	(33,389,804)	(31,813,939)
Business-Type Activities	5,587,437	888,659	1,238,478	639,995	2,550,083
<i>Total Primary Government Net Expense</i>	<u>(\$23,721,535)</u>	<u>(\$32,402,434)</u>	<u>(\$32,347,879)</u>	<u>(\$32,749,809)</u>	<u>(\$29,263,856)</u>

(1) For years 2003 through 2005 the external portion is reflected as intergovernmental expense.

<u>2005</u>	<u>2004</u>	<u>2003</u>
\$9,466,507	\$10,640,486	\$10,702,124
5,651,972	5,344,175	5,381,347
10,817,063	9,416,728	8,771,477
0	0	0
10,353,129	7,656,460	6,564,687
0	0	0
1,272,279	1,232,031	1,320,856
0	0	0
36,853,288	35,310,650	34,610,003
0	49,388	210,829
1,502,161	1,814,782	3,181,411
825,361	844,015	993,640
<u>76,741,760</u>	<u>72,308,715</u>	<u>71,736,374</u>
4,090,519	2,968,027	2,685,186
<u>2,984,872</u>	<u>2,666,568</u>	<u>2,334,739</u>
<u>7,075,391</u>	<u>5,634,595</u>	<u>5,019,925</u>
<u>83,817,151</u>	<u>77,943,310</u>	<u>76,756,299</u>
(31,597,720)	(31,694,929)	(30,182,979)
<u>(769,812)</u>	<u>(62,254)</u>	<u>1,353,035</u>
<u>(\$32,367,532)</u>	<u>(\$31,757,183)</u>	<u>(\$28,829,944)</u>

(continued)

Muskingum County, Ohio
Changes in Net Assets (Continued)
Last Eight Years
(Accrual Basis of Accounting)

	2010	2009	2008	2007	2006
General Revenues and Other Changes in Net Assets					
Governmental Activities:					
Property Taxes Levied for General Purposes	\$2,883,898	\$2,817,269	\$2,906,561	\$2,968,705	\$2,686,036
Property Taxes Levied for Public Safety	365,236	358,184	372,582	392,732	396,773
Property Taxes Levied for Health	1,401,482	1,375,444	1,423,902	1,471,298	1,475,270
Property Taxes Levied for Human Services	11,377,151	11,175,246	11,553,094	9,647,924	7,238,605
Sales Taxes, Levied for General Purposes	14,683,620	15,240,831	14,690,308	14,691,023	14,774,019
Grants and Entitlements not Restricted to Specific Programs	2,463,062	2,125,238	2,305,383	1,969,306	1,921,577
Investment Earnings	735,554	1,110,432	2,019,320	3,524,198	3,117,217
Payments in Lieu of Taxes (1)	346,541	374,904	0	270,415	491,029
Gain on Sale of Capital Assets	0	0	0	85,975	632
Miscellaneous	714,791	1,210,172	850,742	474,622	518,725
<i>Total Governmental Activities</i>	<u>34,971,335</u>	<u>35,787,720</u>	<u>36,121,892</u>	<u>35,496,198</u>	<u>32,619,883</u>
Business-Type Activities:					
Investment Earnings	0	0	0	0	43,495
Miscellaneous	65,483	45,969	43,025	78,656	64,614
<i>Total Business-Type Activities</i>	<u>65,483</u>	<u>45,969</u>	<u>43,025</u>	<u>78,656</u>	<u>108,109</u>
<i>Total Primary Government General Revenues</i>	<u>35,036,818</u>	<u>35,833,689</u>	<u>36,164,917</u>	<u>35,574,854</u>	<u>32,727,992</u>
Increase (Decrease) Before Transfers					
Governmental Activities	5,662,363	2,496,627	2,535,535	2,106,394	805,944
Business-Type Activities	5,652,920	934,628	1,281,503	718,651	2,658,192
<i>Total Primary Government Increase (Decrease) Before Transfers</i>	<u>11,315,283</u>	<u>3,431,255</u>	<u>3,817,038</u>	<u>2,825,045</u>	<u>3,464,136</u>
Transfers In (Out)					
Governmental Activities	(33,068)	(21,888)	30,645	44,023	43,824
Business-Type Activities	33,068	21,888	(30,645)	(44,023)	(43,824)
Increase (Decrease) After Transfers					
Governmental Activities	5,629,295	2,474,739	2,566,180	2,150,417	849,768
Business-Type Activities	5,685,988	956,516	1,250,858	674,628	2,614,368
Restatements	0	0	405,215	4,087,794	(924,110)
<i>Total Primary Government Increase (Decrease) After Transfers</i>	<u>\$11,315,283</u>	<u>\$3,431,255</u>	<u>\$4,222,253</u>	<u>\$6,912,839</u>	<u>\$2,540,026</u>

(1) During 2008, this revenue was reported as earned in the year that the exchange transaction occurred.

<u>2005</u>	<u>2004</u>	<u>2003</u>
\$2,629,977	\$2,628,212	\$2,417,067
395,525	401,368	381,621
1,375,532	1,373,067	1,310,675
7,411,572	7,741,265	7,320,364
14,152,780	13,935,524	13,816,525
1,801,309	1,808,232	1,830,285
1,942,630	1,170,550	1,064,382
794,915	423,048	388,076
0	0	0
<u>1,038,882</u>	<u>825,519</u>	<u>767,335</u>
<u>31,543,122</u>	<u>30,306,785</u>	<u>29,296,330</u>
47,928	2,531	42,109
<u>18,723</u>	<u>24,230</u>	<u>44,901</u>
<u>66,651</u>	<u>26,761</u>	<u>87,010</u>
<u>31,609,773</u>	<u>30,333,546</u>	<u>29,383,340</u>
(54,598)	(1,388,144)	(886,649)
<u>(703,161)</u>	<u>(35,493)</u>	<u>1,440,045</u>
<u>(757,759)</u>	<u>(1,423,637)</u>	<u>553,396</u>
10,184	(229,169)	(537,210)
<u>(10,184)</u>	<u>229,169</u>	<u>537,210</u>
(44,414)	(1,617,313)	(1,423,859)
<u>(713,345)</u>	<u>193,676</u>	<u>1,977,255</u>
<u>1,036,022</u>	<u>570,662</u>	<u>0</u>
<u>\$278,263</u>	<u>(\$852,975)</u>	<u>\$553,396</u>

Muskingum County, Ohio
Program Revenues by Program/Activity
Last Eight Years
(Accrual Basis of Accounting)

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
<u>Program Revenues</u>					
Governmental Activities:					
General Government:					
Legislative and Executive	\$3,891,420	\$3,512,236	\$3,957,307	\$4,340,025	\$3,965,286
Judicial	1,783,852	1,152,654	1,158,047	1,173,572	1,358,180
Public Safety	3,686,185	3,286,343	3,940,514	2,916,469	3,162,788
Public Works	8,989,940	8,565,156	9,537,046	7,969,381	8,451,859
Public Works - Intergovernmental	470,739	777,471	0	0	0
Health	571,664	658,592	872,349	585,117	653,664
Health - Intergovernmental	422,404	432,367	455,672	357,786	229,599
Human Services	24,086,997	28,154,813	27,345,558	30,375,586	28,968,007
Intergovernmental	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Governmental Activities	<u>43,903,201</u>	<u>46,539,632</u>	<u>47,266,493</u>	<u>47,717,936</u>	<u>46,789,383</u>
Business-Type Activities:					
Sewer	9,327,564	5,891,598	4,936,023	3,562,336	4,376,787
Water	<u>3,592,292</u>	<u>3,803,993</u>	<u>3,712,244</u>	<u>3,224,076</u>	<u>4,203,515</u>
Total Business-Type Activities	<u>12,919,856</u>	<u>9,695,591</u>	<u>8,648,267</u>	<u>6,786,412</u>	<u>8,580,302</u>
<i>Total Primary Government</i>	<u><u>\$56,823,057</u></u>	<u><u>\$56,235,223</u></u>	<u><u>\$55,914,760</u></u>	<u><u>\$54,504,348</u></u>	<u><u>\$55,369,685</u></u>

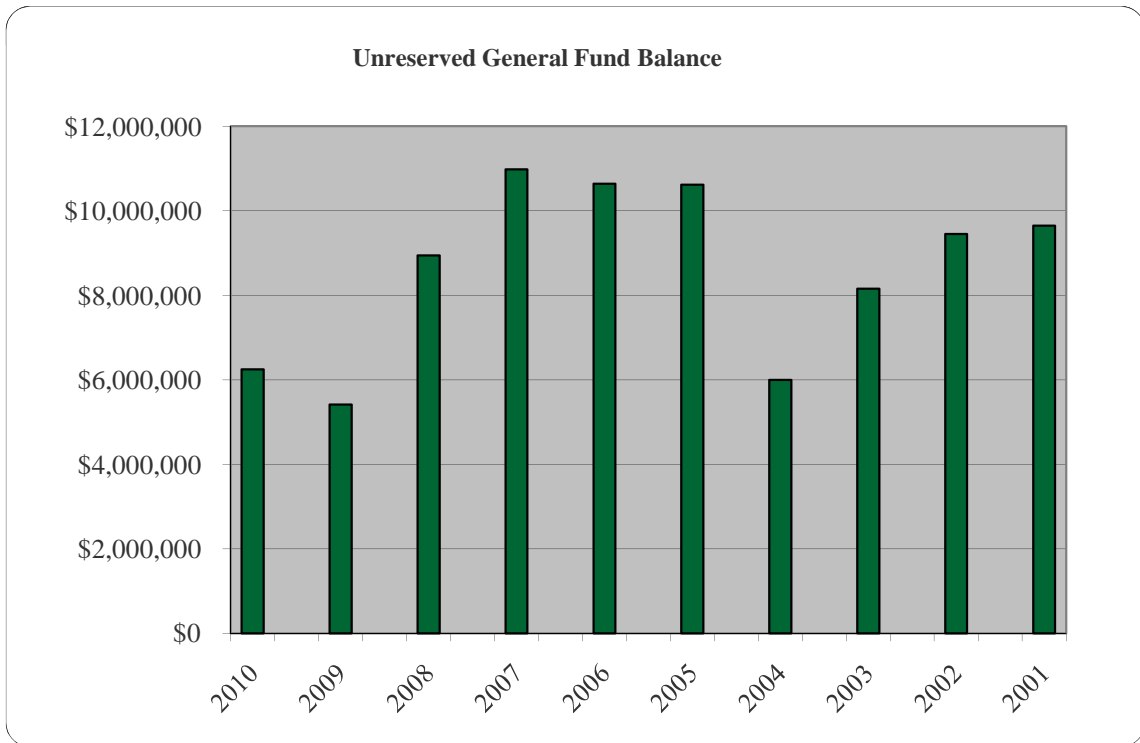
<u>2005</u>	<u>2004</u>	<u>2003</u>
\$5,392,885	\$4,836,843	\$4,338,022
1,304,841	1,297,974	1,010,587
3,905,751	2,861,337	2,530,628
8,412,665	5,830,889	6,746,027
0	0	0
386,471	373,943	299,574
0	0	0
25,517,861	24,677,357	25,233,143
<u>223,566</u>	<u>735,443</u>	<u>1,395,414</u>
<u>45,144,040</u>	<u>40,613,786</u>	<u>41,553,395</u>
3,288,144	2,870,606	2,643,437
<u>3,017,435</u>	<u>2,701,735</u>	<u>3,729,523</u>
<u>6,305,579</u>	<u>5,572,341</u>	<u>6,372,960</u>
<u><u>\$51,449,619</u></u>	<u><u>\$46,186,127</u></u>	<u><u>\$47,926,355</u></u>

Muskingum County, Ohio
Fund Balances, Governmental Funds
Last Ten Years
(Modified Accrual Basis of Accounting)

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007 (1)</u>	<u>2006 (1)</u>
<u>General Fund</u>					
Reserved	\$252,644	\$262,775	\$341,698	\$378,747	\$383,552
Unreserved	<u>6,246,317</u>	<u>5,418,262</u>	<u>8,945,190</u>	<u>10,981,307</u>	<u>10,640,274</u>
<i>Total General Fund</i>	<u>6,498,961</u>	<u>5,681,037</u>	<u>9,286,888</u>	<u>11,360,054</u>	<u>11,023,826</u>
All Other Governmental Funds					
Reserved	1,474,781	2,100,230	1,797,038	2,546,390	3,451,166
Unreserved, Undesignated, Reported in:					
Special Revenue Funds	31,635,209	25,997,566	22,909,366	19,819,383	18,665,137
Debt Service Funds	241,579	313,574	318,340	362,253	353,265
Capital Projects Funds	<u>1,772,312</u>	<u>2,495,060</u>	<u>1,490,362</u>	<u>2,048,048</u>	<u>2,011,922</u>
<i>Total All Other Governmental Funds</i>	<u>35,123,881</u>	<u>30,906,430</u>	<u>26,515,106</u>	<u>24,776,074</u>	<u>24,481,490</u>
Total Governmental Funds	<u><u>\$41,622,842</u></u>	<u><u>\$36,587,467</u></u>	<u><u>\$35,801,994</u></u>	<u><u>\$36,136,128</u></u>	<u><u>\$35,505,316</u></u>

(1) Restated fund balances.

Source: County financial records.



<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002 (1)</u>	<u>2001 (1)</u>
\$344,616	\$285,459	\$516,056	\$1,107,916	\$2,792,275
<u>10,612,813</u>	<u>5,995,230</u>	<u>8,154,432</u>	<u>9,450,530</u>	<u>9,645,465</u>
<u>10,957,429</u>	<u>6,280,689</u>	<u>8,670,488</u>	<u>10,558,446</u>	<u>12,437,740</u>
3,834,128	3,251,914	3,766,191	4,049,104	3,916,128
18,689,737	20,002,563	19,093,502	19,153,345	13,701,741
417,895	570,417	501,079	1,698,156	1,909,591
<u>787,770</u>	<u>2,114,397</u>	<u>2,556,707</u>	<u>3,524,949</u>	<u>4,214,166</u>
<u>23,729,530</u>	<u>25,939,291</u>	<u>25,917,479</u>	<u>28,425,554</u>	<u>23,741,626</u>
<u>\$34,686,959</u>	<u>\$32,219,980</u>	<u>\$34,587,967</u>	<u>\$38,984,000</u>	<u>\$36,179,366</u>

Muskingum County, Ohio
Changes in Fund Balances, Governmental Funds
Last Ten Years
(Modified Accrual Basis of Accounting)

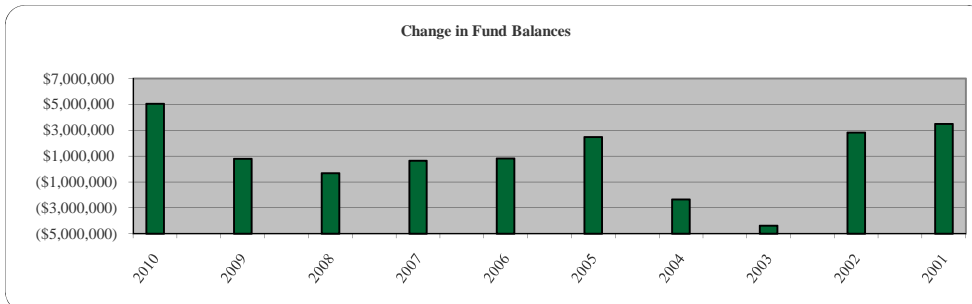
	2010	2009	2008	2007 (1)	2006 (1)
Revenues					
Property Taxes	\$16,015,733	\$15,461,077	\$15,826,014	\$14,000,618	\$11,541,314
Special Assessments	40,781	32,603	67,573	36,625	79,349
Permissive Sales Taxes	16,343,578	13,482,193	14,764,136	14,638,691	14,718,402
Permissive Motor Vehicle License Tax (2)	470,739	459,471	458,191	459,393	458,632
Charges for Services	8,933,314	8,782,461	9,750,191	10,060,503	9,515,055
Licenses and Permits	671,369	539,978	459,407	425,110	473,557
Fines and Forfeitures	807,805	639,660	662,245	648,119	702,511
Intergovernmental	32,818,530	35,653,661	37,459,763	36,597,362	36,472,179
Interest	755,769	1,147,205	2,019,140	3,536,120	3,180,886
Payments in Lieu of Taxes	359,845	277,862	232,920	270,415	491,029
Rent	641,485	776,795	580,667	579,403	567,038
Contributions and Donations	88,012	335,334	89,388	34,995	115,213
Other	698,479	1,210,482	846,789	459,425	518,835
<i>Total Revenues</i>	<u>78,645,439</u>	<u>78,798,782</u>	<u>83,216,424</u>	<u>81,746,779</u>	<u>78,834,000</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	9,052,971	8,792,721	9,663,801	8,993,171	9,038,287
Judicial	6,305,938	6,293,337	6,471,578	6,357,236	6,070,880
Public Safety	11,855,803	10,997,541	10,723,990	10,500,341	10,277,448
Public Works	7,996,360	8,616,846	10,774,462	8,463,265	8,456,678
Health	1,342,169	1,284,884	1,289,849	1,317,105	1,196,040
Human Services	32,280,921	38,152,557	37,869,691	40,313,877	37,108,362
Economic Development and Assistance	0	0	0	0	0
Other	0	0	0	0	0
Capital Outlay	1,526,384	1,304,917	3,059,246	807,370	2,360,829
Intergovernmental	1,986,285	2,672,868	2,661,842	2,357,418	2,827,253
Debt Service:					
Principal Retirement	1,572,702	1,302,630	1,232,254	1,209,954	1,109,498
Current Refunding Principal	0	25,000	0	0	0
Bond Issuance Costs	0	224,964	0	0	9,731
Interest and Fiscal Charges	548,665	650,526	826,979	792,619	802,685
<i>Total Expenditures</i>	<u>74,468,198</u>	<u>80,318,791</u>	<u>84,573,692</u>	<u>81,112,356</u>	<u>79,257,691</u>
<i>Excess of Revenues Over(Under) Expenditures</i>	<u>4,177,241</u>	<u>(1,520,009)</u>	<u>(1,357,268)</u>	<u>634,423</u>	<u>(423,691)</u>
Other Financing Sources (Uses)					
Proceeds from the Sale of Capital Assets	4,236	13,635	24,947	99,039	15,959
Inception of Capital Lease	858,250	116,370	20,035	196,048	435,023
Refunding Bonds Issued	0	9,425,000	0	0	0
General Obligation Bonds Issued	0	2,270,000	0	0	860,000
Premium on General Obligation Bonds Issued	0	165,479	0	0	903
Payment to Refunded Bond Escrow Agent	0	(6,223,607)	0	0	0
Current Refunding	0	(3,172,760)	0	0	0
Current Refunding Bond Anticipation Note	(467,000)	(1,171,000)	0	0	0
Bond Anticipation Notes Issued	467,000	819,000	844,000	0	0
OWDA Loans Issued	28,716	85,253	103,507	0	0
Transfers In	3,407,658	5,245,305	5,282,926	4,800,417	5,675,061
Transfers Out	(3,440,726)	(5,267,193)	(5,252,281)	(4,705,495)	(5,631,237)
<i>Total Other Financing Sources (Uses)</i>	<u>858,134</u>	<u>2,305,482</u>	<u>1,023,134</u>	<u>390,009</u>	<u>1,355,709</u>
Restatements	0	0	0	(393,620)	(113,661)
<i>Net Change in Fund Balances</i>	<u>\$5,035,375</u>	<u>\$785,473</u>	<u>(\$334,134)</u>	<u>\$630,812</u>	<u>\$818,357</u>
<i>Debt Service as a Percentage of Noncapital Expenditures</i>	3.0%	2.6%	2.6%	2.6%	2.5%

(1) Restated fund balances.

(2) In years prior to 2004, this amount was presented as part of intergovernmental revenue.

2005	2004	2003	2002 (1)	2001 (1)
\$11,850,514	\$12,078,589	\$11,427,537	\$11,172,659	\$11,844,518
84,283	81,692	81,362	152,200	155,040
14,101,148	14,013,240	13,733,258	13,592,599	13,246,444
459,755	468,123	0	0	0
8,351,631	8,157,937	7,679,245	6,985,268	6,917,108
461,996	524,651	484,334	472,190	461,370
720,587	640,631	701,211	766,609	583,213
36,991,223	32,498,473	32,234,244	34,955,974	37,477,218
1,970,680	1,184,866	1,118,975	1,502,496	2,541,227
794,915	423,048	388,076	360,421	393,154
572,037	585,811	567,197	598,970	914,550
66,695	45,609	36,471	0	0
1,044,022	781,235	328,777	564,803	681,329
77,469,486	71,483,905	68,780,687	71,124,189	75,215,171
10,352,334	10,718,679	10,828,545	10,222,311	9,354,515
5,002,932	5,271,766	5,307,299	4,710,982	4,298,202
9,294,114	9,731,514	8,169,253	7,448,024	7,122,080
8,851,644	7,026,708	6,997,696	6,448,298	6,108,478
1,223,480	1,172,102	1,264,062	1,086,797	1,049,478
36,550,271	34,916,010	33,996,146	33,476,900	36,837,751
0	273,474	599,198	0	0
0	0	0	4,000	4,000
901,552	1,150,477	876,696	3,820,691	2,309,450
1,502,161	1,814,782	3,181,411	1,662,730	1,570,241
986,730	1,159,173	1,033,840	1,081,299	1,519,355
0	0	0	0	0
0	0	0	0	0
828,180	846,140	1,003,441	1,060,719	1,131,128
75,493,398	74,080,825	73,257,587	71,022,751	71,304,678
1,976,088	(2,596,920)	(4,476,900)	101,438	3,910,493
18,560	16,140	5,685	177,228	48,063
91,500	177,820	25,017	69,912	0
0	0	281,000	0	0
0	0	0	2,970,000	0
0	0	0	0	0
0	0	(1,449,251)	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
4,910,144	6,893,710	4,970,298	3,749,218	3,796,275
(4,529,313)	(6,858,737)	(3,751,882)	(5,523,039)	(4,526,988)
490,891	228,933	80,867	1,443,319	(682,650)
0	0	0	1,259,877	245,863
\$2,466,979	(\$2,367,987)	(\$4,396,033)	\$2,804,634	\$3,473,706

2.5% 2.9% 3.2% 3.2% 4.3%



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Muskingum County, Ohio
Taxable Sales by Industry (Category)
Last Five Years (1)

	2010	2009	2008	2007	2006
Effective Rate as of December 31	1.50%	1.50%	1.50%	1.50%	1.50%
Effective Date of Current Tax Rate	April 1, 1993	April 1, 1993	April 1, 1993	April 1, 1993	April 1, 1993
<u>Collections by Industry:</u>					
Agriculture, Forestry, and Fishing	\$6,489	\$6,357	\$3,843	\$3,806	\$6,717
Mining (3)	13,203	0	0	0	0
Utilities (excluding telecommunications)	78,084	88,736	92,661	47,203	51,011
Construction	24,324	48,448	80,955	32,307	17,898
Manufacturing	584,762	785,777	601,289	207,896	128,645
Wholesale Trade	230,095	374,642	296,620	262,912	303,893
Retail Trade:					
Motor Vehicle and Parts Dealers (2)	2,232,439	2,165,536	2,195,521	2,325,350	2,437,854
Furniture and Home Furnishings Store	297,730	297,671	319,808	331,419	312,216
Electronic and Appliance Stores	235,558	270,894	257,019	260,946	248,536
Building Material and Garden Equipment and Supplies	1,243,627	1,325,133	1,466,526	1,484,483	1,497,703
Food and Beverage Stores	668,668	673,424	611,993	560,990	551,480
Health and Personal Care Stores	344,507	334,223	297,164	293,651	319,659
Gasoline Stations	361,174	379,209	355,043	380,855	380,988
Clothing and Clothing Accessories Stores	621,948	629,191	658,176	682,470	675,069
Sporting Goods, Hobby, Book, and Music Stores	228,124	239,301	203,535	213,312	233,510
General Merchandise Stores	2,364,811	2,373,373	2,340,586	2,506,098	2,488,689
Miscellaneous Store Retailers	1,328,070	1,677,867	1,703,047	1,874,353	1,967,491
Nonstore Retailers	192,847	144,892	146,907	195,597	215,808
Transportation and Warehousing	10,030	9,049	7,117	6,600	6,244
Information (including telecommunications)	821,166	758,406	733,477	731,620	682,960
Finance and Insurance	691,834	162,865	10,242	20,413	20,718
Real Estate, and Rental and Leasing of Property	273,855	286,021	318,311	289,401	312,494
Professional, Scientific and Technical Services	91,259	101,385	104,181	100,556	108,452
Management of Companies (Holding Companies)	4,727	3,064	0	0	0
Administrative and Support Services, and Waste Management and Remediation Services	241,454	223,880	254,646	275,503	298,326
Education, Health Care and Social Assistance	11,649	6,096	3,913	6,404	50,737
Arts, Entertainment, and Recreation	14,060	16,375	13,584	12,184	10,269
Accommodation and Food Services	1,240,225	1,170,060	1,131,688	1,099,958	1,116,064
Other Services	318,975	320,395	327,578	305,281	257,441
Unclassified (3)	117,147	125,141	154,876	179,455	73,147
Total Collections (4)	\$14,892,841	\$14,997,411	\$14,690,306	\$14,691,023	\$14,774,019

- (1) Information prior to 2006 is not available.
- (2) Sales tax on sales of motor vehicle and watercraft, which is paid via the county clerk of courts, is included in this figure. Thus, tax collected from dealer sales as well as "casual" (consumer-to-consumer) sales are included.
- (3) Industry data is not provided when there are either no businesses within the particular industry or the number of businesses within the industry fall below the reporting threshold. The collections are instead folded into the "Unclassified" category.
- (4) Collections are on a cash basis.

Source: Ohio Department of Taxation

Muskingum County, Ohio
Assessed and Estimated Actual Value of Taxable Property
Last Ten Years

Collection Year	Real Property			Tangible Personal Property	
	Assessed Value		Estimated Actual Value	Public Utility	
	Residential/ Agricultural	Commercial/ Industrial/ Public Utility/ Mineral		Assessed Value	Estimated Actual Value
2010	\$1,134,591,130	\$317,856,460	\$4,149,850,257	\$80,156,260	\$229,017,886
2009	1,111,279,110	303,108,550	4,041,107,600	74,554,590	213,013,114
2008	1,098,589,780	292,982,940	3,975,922,057	72,610,030	207,457,229
2007	1,090,909,570	294,946,060	3,959,587,514	79,420,980	226,917,086
2006	931,356,480	265,371,820	3,419,223,714	80,144,210	228,983,457
2005	907,209,640	256,811,540	3,325,774,800	78,147,450	223,278,429
2004	881,187,820	247,803,350	3,248,546,200	77,451,290	221,289,400
2003	882,412,390	226,548,280	2,997,030,486	78,281,320	223,660,914
2002	866,605,230	220,946,250	2,935,861,371	71,615,740	204,616,400
2001	791,604,750	216,683,810	2,880,824,457	99,203,390	283,438,257

Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

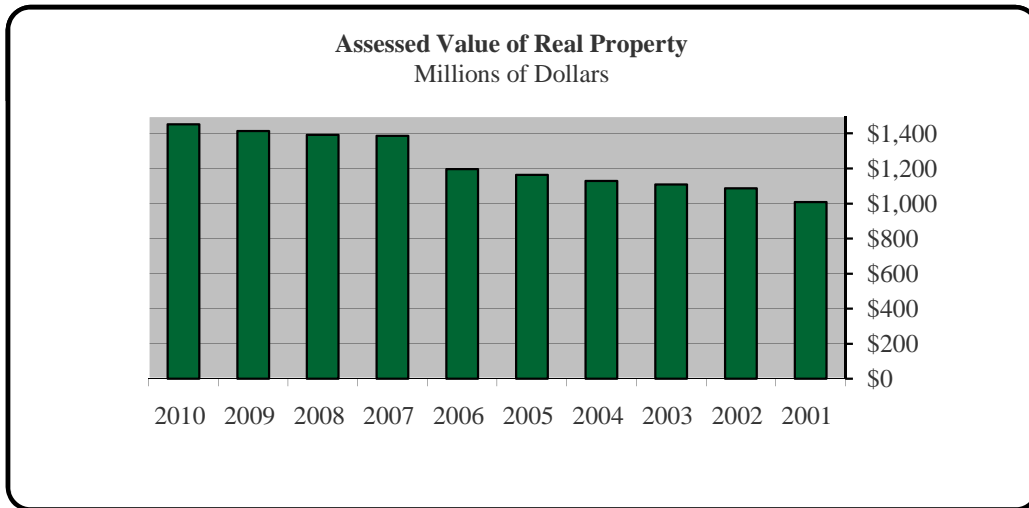
The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent for machinery and equipment and 23 percent for inventories. General business tangible personal property tax was phased out beginning in 2006. Both types of general business tangible personal property were assessed at 12.5 for 2007, 6.25 percent for 2008, and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes were levied or collected in 2009 from general business taxpayers (except telephone companies whose last year to pay tangible personal property is 2010).

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10 percent, 2 1/2 percent, and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10 percent rollback for commercial/ industrial property has been eliminated.

Values are shown net of exempt property.

Source: Muskingum County Auditor

Tangible Personal Property General Business		Total			Weighted Average Tax Rate
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	
\$1,555,490	\$31,109,800	\$1,534,159,340	\$4,409,977,943	35%	\$11.90
2,935,810	29,358,100	1,491,878,060	4,283,478,814	35	\$11.95
40,980,620	655,689,920	1,505,163,370	4,839,069,206	31	\$12.00
73,372,490	586,979,920	1,538,649,100	4,773,484,520	32	\$10.17
108,520,155	578,774,160	1,385,392,665	4,226,981,331	33	\$9.22
144,884,340	579,537,360	1,387,052,970	4,128,590,589	34	\$9.74
138,312,005	553,248,020	1,344,754,465	4,023,083,620	33	\$9.73
142,868,268	571,473,072	1,330,110,258	3,792,164,472	35	\$10.06
149,138,885	596,555,540	1,308,306,105	3,737,033,311	35	\$10.05
149,599,655	598,398,620	1,257,091,605	3,762,661,334	33	\$10.58



Muskingum County, Ohio
Property Tax Rates, Direct and Overlapping Governments
(per \$1,000 of assessed value)
Last Ten Years (1)

	2010	2009	2008	2007	2006
<u>Unvoted Millage</u>					
Operating	\$2.150000	\$2.150000	\$2.150000	\$2.150000	\$2.150000
<u>Voted Millage - by levy</u>					
1976 MRDD					
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.159972	0.185382
Commercial/Industrial/Public Utility/Mineral Real	0.000000	0.000000	0.000000	0.329057	0.349062
General Business/Public Utility Personal	0.000000	0.000000	0.000000	1.000000	1.000000
1980 MRDD					
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.652350	0.755970
Commercial/Industrial/Public Utility/Mineral Real	0.000000	0.000000	0.000000	1.052878	1.116886
General Business/Public Utility Personal	0.000000	0.000000	0.000000	2.000000	2.000000
1989 Library Bond					
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial/Public Utility/Mineral Real	0.000000	0.000000	0.000000	0.000000	0.000000
General Business/Public Utility Personal	0.000000	0.000000	0.000000	0.000000	0.000000
1994 MRDD					
Residential/Agricultural Real	0.906752	0.915968	0.915436	0.913860	1.059020
Commercial/Industrial/Public Utility/Mineral Real	1.407460	1.400284	1.398944	1.389842	1.474336
General Business/Public Utility Personal	2.000000	2.000000	2.000000	2.000000	2.000000
1994 Sheriff Operations					
Residential/Agricultural Real	0.226688	0.228992	0.228859	0.228465	0.264755
Commercial/Industrial/Public Utility/Mineral Real	0.351865	0.350071	0.349736	0.347461	0.368584
General Business/Public Utility Personal	0.500000	0.500000	0.500000	0.500000	0.500000
2006 Children Services					
Residential/Agricultural Real	1.712434	1.729838	1.728834	1.725858	0.000000
Commercial/Industrial/Public Utility/Mineral Real	1.909276	1.899542	1.897724	1.885378	0.000000
General Business/Public Utility Personal	2.000000	2.000000	2.000000	2.000000	0.000000
1998 Mental Health					
Residential/Agricultural Real	0.629868	0.636270	0.635901	0.634806	0.735641
Commercial/Industrial/Public Utility/Mineral Real	0.790708	0.786677	0.785924	0.780811	0.828280
General Business/Public Utility Personal	1.000000	1.000000	1.000000	1.000000	1.000000
2002 Senior Services					
Residential/Agricultural Real	0.404418	0.408529	0.408292	0.407589	0.472332
Commercial/Industrial/Public Utility/Mineral Real	0.455744	0.453420	0.452987	0.450040	0.477400
General Business/Public Utility Personal	0.500000	0.500000	0.500000	0.500000	0.500000
2005 T.B. Clinic					
Residential/Agricultural Real	0.342486	0.345967	0.345767	0.345172	0.400000
Commercial/Industrial/Public Utility/Mineral Real	0.381855	0.379908	0.379545	0.377076	0.400000
General Business/Public Utility Personal	0.400000	0.400000	0.400000	0.400000	0.400000
2005 County Home					
Residential/Agricultural Real	2.140542	2.162297	2.161043	2.157323	2.500000
Commercial/Industrial/Public Utility/Mineral Real	2.386595	2.374427	2.372155	2.356723	2.500000
General Business/Public Utility Personal	2.500000	2.500000	2.500000	2.500000	2.500000
2007 MRDD					
Residential/Agricultural Real	2.969814	3.000000	3.000000	0.000000	0.000000
Commercial/Industrial/Public Utility/Mineral Real	3.000000	3.000000	3.000000	0.000000	0.000000
General Business/Public Utility Personal	3.000000	3.000000	3.000000	0.000000	0.000000
<u>Total Voted Millage - By Type of Property</u>					
Residential/Agricultural Real	9.333002	9.427861	9.424132	7.225395	6.373100
Commercial/Industrial/Public Utility/Mineral Real	10.683503	10.644329	10.637015	8.969266	7.514548
General Business/Public Utility Personal	11.900000	11.900000	11.900000	11.900000	9.900000
<u>Total Millage By Type of Property</u>					
Residential/Agricultural Real	11.483002	11.577861	11.574132	9.375395	8.523100
Commercial/Industrial/Public Utility/Mineral Real	12.833503	12.794329	12.787015	11.119266	9.664548
General Business/Public Utility Personal	14.050000	14.050000	14.050000	14.050000	12.050000

(1) Property tax rates shown are based on the year of collection.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Source: Muskingum County Auditor

2005	2004	2003	2002	2001
\$2.150000	\$2.150000	\$2.150000	\$2.150000	\$2.150000
0.185350	0.185354	0.196240	0.196187	0.195957
0.347282	0.345625	0.365586	0.365567	0.364954
1.000000	1.000000	1.000000	1.000000	1.000000
0.755842	0.755858	0.800250	0.800034	0.799098
1.111190	1.105888	1.169758	1.169698	1.167738
2.000000	2.000000	2.000000	2.000000	2.000000
0.000000	0.000000	0.000000	0.100000	0.500000
0.000000	0.000000	0.000000	0.100000	0.500000
0.000000	0.000000	0.000000	0.100000	0.500000
1.058842	1.058866	1.121054	1.120752	1.119442
1.466818	1.459820	1.544132	1.544054	1.541468
2.000000	2.000000	2.000000	2.000000	2.000000
0.264711	0.264717	0.280264	0.280188	0.279861
0.366705	0.364955	0.386033	0.386014	0.385367
0.500000	0.500000	0.500000	0.500000	0.500000
1.255632	1.255660	1.329406	1.329048	1.327494
1.555526	1.548104	1.637514	1.637432	1.634690
2.000000	2.000000	2.000000	2.000000	2.000000
0.735517	0.735533	0.778732	0.778522	0.777612
0.824056	0.820125	0.867491	0.867447	0.865994
1.000000	1.000000	1.000000	1.000000	1.000000
0.472253	0.472263	0.500000	0.332262	0.331874
0.474965	0.472699	0.500000	0.409391	0.408706
0.500000	0.500000	0.500000	0.500000	0.500000
0.294588	0.294594	0.311896	0.311812	0.311448
0.329622	0.328050	0.346996	0.346979	0.346398
0.400000	0.400000	0.400000	0.400000	0.400000
1.472940	1.472972	1.559482	1.559062	1.557240
1.648112	1.640250	1.734982	1.734894	1.731988
2.000000	2.000000	2.000000	2.000000	2.000000
0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000
6.495675	6.495817	6.877324	6.807867	7.200026
8.124276	8.085516	8.552492	8.561476	8.947303
11.400000	11.400000	11.400000	11.500000	11.900000
8.645675	8.645817	9.027324	8.957867	9.350026
10.274276	10.235516	10.702492	10.711476	11.097303
13.550000	13.550000	13.550000	13.650000	14.050000

(continued)

Muskingum County, Ohio
Property Tax Rates, Direct and Overlapping Governments (Continued)
(per \$1,000 of assessed value)
Last Ten Years (1)

	2010	2009	2008	2007	2006
<u>Overlapping Rates by Taxing District</u>					
<u>Special Districts</u>					
Muskingum County General Health District					
Residential/Agricultural Real	1.303806	1.317058	1.134535	1.132581	1.312485
Commercial/Industrial/Public Utility/Mineral Real	1.411488	1.406841	1.298935	1.290485	1.368919
General Business/Public Utility Personal	1.500000	1.500000	1.500000	1.500000	1.500000
Muskingum County Library System					
Residential/Agricultural Real	0.989938	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial/Public Utility/Mineral Real	1.000000	0.000000	0.000000	0.000000	0.000000
General Business/Public Utility Personal	1.000000	0.000000	0.000000	0.000000	0.000000
<u>School Districts</u>					
East Muskingum Local Schools					
Residential/Agricultural Real	26.345567	26.446695	26.451721	26.248595	27.256885
Commercial/Industrial/Public Utility/Mineral Real	28.496288	27.728431	27.657707	27.093335	28.259392
General Business/Public Utility Personal	38.560000	38.660000	38.660000	38.460000	39.110000
Franklin Local Schools					
Residential/Agricultural Real	24.168471	24.231739	24.268633	24.180875	24.474252
Commercial/Industrial/Public Utility/Mineral Real	25.229114	25.295789	24.790981	24.600570	24.941178
General Business/Public Utility Personal	37.550000	37.600000	37.600000	37.550000	37.650000
Maysville Local Schools					
Residential/Agricultural Real	22.545202	22.615864	22.608211	22.497883	22.879407
Commercial/Industrial/Public Utility/Mineral Real	23.150732	22.647747	22.716867	22.551582	23.516904
General Business/Public Utility Personal	40.100000	40.150000	40.150000	40.050000	40.350000
Tri-Valley Local Schools					
Residential/Agricultural Real	24.400859	24.651367	24.636550	24.607715	24.976979
Commercial/Industrial/Public Utility/Mineral Real	26.262452	26.367757	26.340592	26.332665	25.362713
General Business/Public Utility Personal	40.100000	40.250000	40.250000	40.250000	40.550000
West Muskingum Local Schools					
Residential/Agricultural Real	25.550003	25.765353	25.714390	25.700022	26.000012
Commercial/Industrial/Public Utility/Mineral Real	25.627406	26.008437	25.882166	25.700031	26.048178
General Business/Public Utility Personal	43.450000	43.650000	43.600000	43.600000	43.900000
Zanesville City Schools					
Residential/Agricultural Real	29.964791	30.052567	29.534905	28.750027	28.952389
Commercial/Industrial/Public Utility/Mineral Real	30.197363	30.325980	29.857789	29.059889	30.238922
General Business/Public Utility Personal	49.850000	49.950000	49.450000	48.700000	48.900000
<u>Out of County School Districts</u>					
Licking Valley Local Schools					
Residential/Agricultural Real	25.270014	25.370012	25.400019	25.370013	25.400016
Commercial/Industrial/Public Utility/Mineral Real	25.331739	25.370011	25.400021	25.370017	25.400013
General Business/Public Utility Personal	36.170000	36.270000	36.300000	36.270000	36.300000
Morgan Local Schools					
Residential/Agricultural Real	24.921988	24.901188	24.821643	24.821702	23.420691
Commercial/Industrial/Public Utility/Mineral Real	28.685518	28.736733	28.871364	28.617474	27.227286
General Business/Public Utility Personal	37.630000	37.600000	37.520000	37.520000	35.970000
Riverview Local Schools					
Residential/Agricultural Real	20.994025	21.042818	21.047589	21.049664	21.164131
Commercial/Industrial/Public Utility/Mineral Real	21.376937	23.024672	23.038673	23.127591	23.508785
General Business/Public Utility Personal	31.300000	31.300000	31.300000	31.300000	31.300000
Rolling Hills Local Schools					
Residential/Agricultural Real	26.496732	26.260007	26.967027	25.456579	29.031969
Commercial/Industrial/Public Utility/Mineral Real	26.660000	26.643595	27.139688	25.468017	29.025634
General Business/Public Utility Personal	26.660000	26.660000	27.250000	25.580000	29.100000

(1) Property tax rates shown are based on the year of collection.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Source: Muskingum County Auditor

2005	2004	2003	2002	2001
1.312264	1.577010	0.669630	0.669449	0.668667
1.356958	1.720416	0.819779	0.819738	0.818364
1.500000	2.000000	1.000000	1.000000	1.000000
0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000
27.158378	27.958434	28.200637	28.401910	28.402059
28.182104	28.919637	29.228597	29.429303	29.280522
39.010000	39.810000	39.810000	40.010000	40.010000
24.693624	25.087114	24.025504	24.041268	24.032831
25.401250	25.463281	24.742780	24.344510	24.446896
37.850000	38.250000	37.100000	37.100000	37.100000
22.973248	23.171321	23.414934	23.514505	23.500008
23.007215	23.175253	23.400013	23.500013	23.500013
40.450000	40.650000	40.850000	40.950000	40.950000
24.975427	24.972244	25.024815	24.912613	20.000012
25.362713	24.980812	25.003058	24.900009	20.000008
40.550000	40.550000	40.550000	40.450000	35.550000
26.100018	26.100027	28.690022	22.608637	22.700008
26.154617	26.100012	28.693449	22.606692	22.700003
44.000000	44.000000	46.590000	40.500000	40.600000
29.350022	29.250007	29.461812	23.979455	23.750012
30.602888	30.553458	31.997496	26.517496	26.276899
49.300000	49.200000	49.380000	43.900000	43.700000
26.030019	26.100018	26.280006	27.480006	27.580014
26.030006	26.100014	26.280013	27.480016	27.701346
36.930000	37.000000	37.180000	38.380000	38.480000
23.421302	23.821984	23.358996	23.279507	23.260011
27.230845	27.630845	27.272304	27.205300	27.186245
35.970000	36.370000	35.860000	35.780000	35.760000
21.184100	21.168821	21.312863	21.330812	21.314495
23.284704	23.022455	25.034588	25.384562	25.108608
31.300000	31.300000	31.300000	31.300000	31.300000
29.034045	29.382748	31.397980	31.550000	32.160000
29.024964	29.372358	31.383896	31.549475	32.160000
29.100000	29.450000	31.400000	31.550000	32.160000

(continued)

Muskingum County, Ohio
Property Tax Rates, Direct and Overlapping Governments (Continued)
(per \$1,000 of assessed value)
Last Ten Years (1)

	2010	2009	2008	2007	2006
<u>Overlapping Rates by Taxing District</u>					
<u>Joint Vocational School Districts</u>					
Mid-East Ohio Career and Technology Centers (2)					
Residential/Agricultural Real	3.395370	2.000002	2.000001	2.000004	1.999999
Commercial/Industrial/Public Utility/Mineral Real	3.422682	2.004351	2.010492	1.999999	1.999633
General Business/Public Utility Personal	4.600000	3.200000	3.200000	3.200000	3.200000
Coshocton County Career Center					
Residential/Agricultural Real	2.006810	2.026250	2.030243	2.033165	2.249843
Commercial/Industrial/Public Utility/Mineral Real	2.000000	2.199462	2.182048	2.186273	2.255945
General Business/Public Utility Personal	2.500000	2.500000	2.500000	2.500000	2.500000
Career and Technology Education Centers of Licking County					
Residential/Agricultural Real	2.500000	2.500000	3.000000	3.000000	3.000000
Commercial/Industrial/Public Utility/Mineral Real	2.500000	2.500000	3.000000	3.000000	3.000000
General Business/Public Utility Personal	2.500000	2.500000	3.000000	3.000000	3.000000
<u>Corporations</u>					
Adamsville					
Residential/Agricultural Real	2.650000	2.650000	2.650000	2.650000	2.650000
Commercial/Industrial/Public Utility/Mineral Real	2.650000	2.650000	2.650000	2.650000	2.650000
General Business/Public Utility Personal	2.650000	2.650000	2.650000	2.650000	2.650000
Dresden - Cass Township					
Residential/Agricultural Real	7.700000	7.499741	3.400000	3.600000	3.900000
Commercial/Industrial/Public Utility/Mineral Real	7.700000	7.500000	3.400000	3.600000	3.900000
General Business/Public Utility Personal	7.700000	7.500000	3.400000	3.600000	3.900000
Dresden - Jefferson Township					
Residential/Agricultural Real	8.650000	8.449741	4.350000	4.550000	4.850000
Commercial/Industrial/Public Utility/Mineral Real	8.650000	8.450000	4.350000	4.550000	4.850000
General Business/Public Utility Personal	8.650000	8.450000	4.350000	4.550000	4.850000
Frazeytsburg					
Residential/Agricultural Real	6.654235	6.644485	6.637435	6.625655	6.601050
Commercial/Industrial/Public Utility/Mineral Real	6.479745	6.500155	6.508330	6.502020	6.882154
General Business/Public Utility Personal	7.150000	7.150000	7.150000	7.150000	7.150000
Fultonham					
Residential/Agricultural Real	2.200000	2.200000	2.200000	2.200000	2.200000
Commercial/Industrial/Public Utility/Mineral Real	2.200000	2.200000	2.200000	2.200000	2.200000
General Business/Public Utility Personal	2.200000	2.200000	2.200000	2.200000	2.200000
Gratiot					
Residential/Agricultural Real	1.200000	1.200000	1.200000	1.200000	1.200000
Commercial/Industrial/Public Utility/Mineral Real	1.200000	1.200000	1.200000	1.200000	1.200000
General Business/Public Utility Personal	1.200000	1.200000	1.200000	1.200000	1.200000
New Concord - Union Township					
Residential/Agricultural Real	5.929123	5.929484	5.929696	5.929696	6.300000
Commercial/Industrial/Public Utility/Mineral Real	5.650956	5.651369	5.651370	5.647248	6.300000
General Business/Public Utility Personal	6.300000	6.300000	6.300000	6.300000	6.300000
Norwich					
Residential/Agricultural Real	7.800000	2.800000	6.850710	6.850710	7.535780
Commercial/Industrial/Public Utility/Mineral Real	7.800000	2.800000	6.823365	6.823365	7.429205
General Business/Public Utility Personal	7.800000	2.800000	7.800000	7.800000	7.800000
New Concord-Highland Township (3)					
Residential/Agricultural Real	4.679123	4.679484	4.679696	5.129696	0.000000
Commercial/Industrial/Public Utility/Mineral Real	4.400956	4.401369	4.401370	4.847248	0.000000
General Business/Public Utility Personal	5.050000	5.050000	5.050000	5.500000	0.000000

(1) Property tax rates shown are based on the year of collection.

(2) Formerly Mid-East Joint Vocational School District

(3) New district created by Annexation

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Source: Muskingum County Auditor

2005	2004	2003	2002	2001
2.000002	2.000002	1.999608	2.000882	2.000002
2.007883	1.993825	2.086969	2.094114	2.086347
3.200000	3.200000	3.200000	3.200000	3.200000
2.253910	2.255703	2.490798	2.498803	2.000000
2.251873	2.205218	2.498968	2.500000	2.000000
2.500000	2.500000	2.500000	2.500000	2.000000
3.000000	2.800000	3.000000	2.000000	2.000000
3.000000	2.800000	3.000000	2.000000	2.000000
3.000000	2.800000	3.000000	2.000000	2.000000
2.650000	2.650000	2.650000	2.650000	2.650000
2.650000	2.650000	2.650000	2.650000	2.650000
2.650000	2.650000	2.650000	2.650000	2.650000
4.100000	3.900000	3.900000	3.900000	4.000000
4.100000	3.900000	3.900000	3.900000	4.000000
4.100000	3.900000	3.900000	3.900000	4.000000
5.050000	4.850000	4.850000	4.850000	4.950000
5.050000	4.850000	4.850000	4.850000	4.950000
5.050000	4.850000	4.850000	4.850000	4.950000
5.247502	5.243822	5.324081	5.324081	5.321782
5.946570	5.946570	6.136700	6.136700	6.136700
7.150000	7.150000	7.150000	7.150000	7.150000
2.200000	2.200000	2.200000	2.200000	2.200000
2.200000	2.200000	2.200000	2.200000	2.200000
2.200000	2.200000	2.200000	2.200000	2.200000
1.200000	1.200000	1.200000	1.200000	1.200000
1.200000	1.200000	1.200000	1.200000	1.200000
1.200000	1.200000	1.200000	1.200000	1.200000
5.639110	5.639110	5.807338	5.807338	5.806314
6.174474	6.174474	6.300000	6.300000	6.300000
6.300000	6.300000	6.300000	6.300000	6.300000
7.480780	7.480780	5.937375	5.937375	5.937375
7.429205	7.429205	6.886065	6.886065	6.886065
7.800000	7.800000	7.800000	7.800000	7.800000
0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000

(continued)

Muskingum County, Ohio
Property Tax Rates, Direct and Overlapping Governments (Continued)
(per \$1,000 of assessed value)
Last Ten Years (1)

	2010	2009	2008	2007	2006
<u>Overlapping Rates by Taxing District</u>					
<u>Corporations</u>					
Philo					
Residential/Agricultural Real	6.000587	5.971812	5.959996	5.955057	6.605225
Commercial/Industrial/Public Utility/Mineral Real	6.801569	6.801569	6.801570	6.801570	7.227603
General Business/Public Utility Personal	10.050000	10.050000	10.050000	10.050000	10.050000
Roseville					
Residential/Agricultural Real	6.879940	6.874563	6.949359	6.944940	7.226932
Commercial/Industrial/Public Utility/Mineral Real	9.124303	9.124303	9.124303	9.097927	9.399673
General Business/Public Utility Personal	10.800000	10.800000	10.800000	10.800000	10.800000
South Zanesville					
Residential/Agricultural Real	2.750000	2.750000	2.750000	2.750000	2.750000
Commercial/Industrial/Public Utility/Mineral Real	2.750000	2.750000	2.750000	2.750000	2.750000
General Business/Public Utility Personal	2.750000	2.750000	2.750000	2.750000	2.750000
Zanesville - Zanesville City Schools and and Tri-Valley Local Schools					
Residential/Agricultural Real	3.400000	3.400000	3.400000	3.400000	3.400000
Commercial/Industrial/Public Utility/Mineral Real	3.400000	3.400000	3.400000	3.400000	3.400000
General Business/Public Utility Personal	3.400000	3.400000	3.400000	3.400000	3.400000
Zanesville - West Muskingum Local Schools					
Residential/Agricultural Real	2.850000	2.850000	2.850000	2.850000	2.850000
Commercial/Industrial/Public Utility/Mineral Real	2.850000	2.850000	2.850000	2.850000	2.850000
General Business/Public Utility Personal	2.850000	2.850000	2.850000	2.850000	2.850000
Zanesville - Falls Township					
Residential/Agricultural Real	0.400000	0.400000	0.400000	0.400000	0.400000
Commercial/Industrial/Public Utility/Mineral Real	0.400000	0.400000	0.400000	0.400000	0.400000
General Business/Public Utility Personal	0.400000	0.400000	0.400000	0.400000	0.400000
Zanesville - Muskingum Township (2)					
Residential/Agricultural Real	1.700000	1.700000	1.700000	1.700000	0.000000
Commercial/Industrial/Public Utility/Mineral Real	1.700000	1.700000	1.700000	1.700000	0.000000
General Business/Public Utility Personal	1.700000	1.700000	1.700000	1.700000	0.000000
<u>Townships</u>					
Adams					
Residential/Agricultural Real	4.295674	4.349966	4.084429	4.084193	4.298281
Commercial/Industrial/Public Utility/Mineral Real	4.350000	4.350000	4.346628	4.346628	4.350000
General Business/Public Utility Personal	4.350000	4.350000	4.350000	4.350000	4.350000
Blue Rock					
Residential/Agricultural Real	4.445352	4.479888	4.481289	4.370560	3.676537
Commercial/Industrial/Public Utility/Mineral Real	4.646324	4.645084	4.645084	4.613021	3.689317
General Business/Public Utility Personal	4.700000	4.700000	4.700000	4.700000	3.700000
Brush Creek					
Residential/Agricultural Real	3.300000	3.300000	2.900000	2.900000	2.900000
Commercial/Industrial/Public Utility/Mineral Real	3.300000	3.300000	2.900000	2.900000	2.900000
General Business/Public Utility Personal	3.300000	3.300000	2.900000	2.900000	2.900000
Cass					
Residential/Agricultural Real	3.236419	3.249816	3.250000	3.258608	3.214928
Commercial/Industrial/Public Utility/Mineral Real	3.250000	3.250000	3.250000	3.250000	3.235447
General Business/Public Utility Personal	3.250000	3.250000	3.250000	3.250000	3.250000
Clay					
Residential/Agricultural Real	3.085045	3.092158	3.089995	3.089828	3.211291
Commercial/Industrial/Public Utility/Mineral Real	3.171561	3.171561	3.171561	3.171561	3.244059
General Business/Public Utility Personal	3.250000	3.250000	3.250000	3.250000	3.250000

(1) Property tax rates shown are based on the year of collection.
(2) New District Created by annexation.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

2005	2004	2003	2002	2001
6.605225	4.103807	6.038554	6.038554	6.033174
7.227603	4.727603	7.998406	7.998406	7.998406
10.050000	7.550000	11.650000	11.650000	11.650000
7.758613	7.717947	7.923810	8.269079	8.224395
10.259915	10.260479	10.588666	9.740365	9.963534
10.800000	10.800000	10.800000	10.800000	10.800000
2.750000	2.750000	2.750000	2.750000	2.750000
2.750000	2.750000	2.750000	2.750000	2.750000
2.750000	2.750000	2.750000	2.750000	2.750000
3.400000	3.400000	3.400000	3.400000	3.400000
3.400000	3.400000	3.400000	3.400000	3.400000
3.400000	3.400000	3.400000	3.400000	3.400000
2.850000	2.850000	2.850000	2.850000	2.850000
2.850000	2.850000	2.850000	2.850000	2.850000
2.850000	2.850000	2.850000	2.850000	2.850000
0.400000	0.400000	0.400000	0.400000	0.400000
0.400000	0.400000	0.400000	0.400000	0.400000
0.400000	0.400000	0.400000	0.400000	0.400000
0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000
4.298281	4.298281	3.999401	3.999401	3.998719
4.350000	4.349032	4.345936	4.345936	4.345936
4.350000	4.350000	4.350000	4.350000	4.350000
3.676462	4.343037	4.408252	4.277610	4.276723
3.689317	4.366092	4.395346	4.273484	4.273484
3.700000	4.700000	4.700000	4.700000	4.700000
2.900000	2.900000	2.900000	2.900000	2.900000
2.900000	2.900000	2.900000	2.900000	2.900000
2.900000	2.900000	2.900000	2.900000	2.900000
3.214928	3.214928	3.250000	2.750000	2.750000
3.235447	3.235447	3.250000	2.750000	2.750000
3.250000	3.250000	3.250000	2.750000	2.750000
3.211291	3.211291	3.250000	2.500000	3.004138
3.244059	3.244059	3.250000	2.500000	3.131535
3.250000	3.250000	3.250000	2.500000	3.500000

(continued)

Muskingum County, Ohio
Property Tax Rates, Direct and Overlapping Governments (Continued)
(per \$1,000 of assessed value)
Last Ten Years (1)

	2010	2009	2008	2007	2006
<u>Overlapping Rates by Taxing District</u>					
<u>Townships</u>					
Falls					
Residential/Agricultural Real	3.647567	3.650000	3.447188	3.445556	3.572764
Commercial/Industrial/Public Utility/Mineral Real	3.650000	3.650000	3.484929	3.459367	3.596499
General Business/Public Utility Personal	3.650000	3.650000	3.650000	3.650000	3.650000
Harrison					
Residential/Agricultural Real	8.312466	8.885438	8.881504	8.864935	10.101755
Commercial/Industrial/Public Utility/Mineral Real	10.145010	11.546073	11.546074	11.546074	11.731210
General Business/Public Utility Personal	11.800000	11.800000	11.800000	11.800000	11.800000
Highland					
Residential/Agricultural Real	4.346129	4.389979	4.400000	4.184886	4.345479
Commercial/Industrial/Public Utility/Mineral Real	4.400000	4.400000	4.400000	4.378531	4.397820
General Business/Public Utility Personal	4.400000	4.400000	4.400000	4.400000	4.400000
Hopewell					
Residential/Agricultural Real	4.246497	4.275818	3.501770	3.500759	3.623537
Commercial/Industrial/Public Utility/Mineral Real	4.482934	4.482830	3.895596	3.895596	3.965696
General Business/Public Utility Personal	4.850000	4.850000	4.850000	4.850000	4.850000
Jackson					
Residential/Agricultural Real	7.047245	7.160003	7.151500	5.602422	6.112627
Commercial/Industrial/Public Utility/Mineral Real	7.427082	7.367605	7.368962	5.877010	6.303894
General Business/Public Utility Personal	8.150000	8.150000	8.150000	6.850000	6.850000
Jefferson					
Residential/Agricultural Real	4.804184	4.811428	4.811691	4.807084	4.900000
Commercial/Industrial/Public Utility/Mineral Real	4.244546	4.244546	4.244547	4.244547	4.900000
General Business/Public Utility Personal	4.900000	4.900000	4.900000	4.900000	4.900000
Licking					
Residential/Agricultural Real	6.076988	6.103275	6.101673	5.420004	5.803462
Commercial/Industrial/Public Utility/Mineral Real	6.119385	6.113160	6.113160	5.696458	6.084303
General Business/Public Utility Personal	6.250000	6.250000	6.250000	6.250000	6.250000
Madison					
Residential/Agricultural Real	3.946753	4.000000	3.793113	3.790519	3.984481
Commercial/Industrial/Public Utility/Mineral Real	4.000000	4.000000	3.999929	3.999929	4.000000
General Business/Public Utility Personal	4.000000	4.000000	4.000000	4.000000	4.000000
Meigs					
Residential/Agricultural Real	3.638721	3.651426	3.651186	3.649233	3.874116
Commercial/Industrial/Public Utility/Mineral Real	4.250000	4.250000	4.250000	4.250000	4.227154
General Business/Public Utility Personal	4.250000	4.250000	4.250000	4.250000	4.250000
Monroe					
Residential/Agricultural Real	4.141752	4.200000	3.962954	3.959292	4.159009
Commercial/Industrial/Public Utility/Mineral Real	4.200000	4.200000	4.200000	4.192467	4.199302
General Business/Public Utility Personal	4.200000	4.200000	4.200000	4.200000	4.200000
Muskingum					
Residential/Agricultural Real	4.637838	4.649666	4.650000	4.445494	4.582566
Commercial/Industrial/Public Utility/Mineral Real	4.646722	4.650000	4.650000	4.409335	4.585518
General Business/Public Utility Personal	4.650000	4.650000	4.650000	4.650000	4.650000

(1) Property tax rates shown are based on the year of collection.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Source: Muskingum County Auditor

2005	2004	2003	2002	2001
3.572658	3.572346	3.446994	3.446949	3.445788
3.599318	3.599318	3.411654	3.411654	3.411654
3.650000	3.650000	3.650000	3.650000	3.650000
10.101755	10.095799	10.452011	7.819756	8.818707
11.422050	11.369498	11.495038	9.852906	11.258178
11.800000	11.800000	11.800000	10.300000	11.800000
4.345479	4.345479	4.400000	4.088063	4.088063
4.397820	4.397820	4.400000	4.239710	4.153834
4.400000	4.400000	4.400000	4.400000	4.400000
3.623391	3.623391	3.665779	3.665718	3.664922
3.965696	3.906720	3.962439	3.962439	3.962439
4.850000	4.850000	4.850000	4.850000	4.850000
5.111429	5.754449	5.927056	5.395276	5.394138
5.303894	6.070143	6.251213	6.009983	6.009983
5.850000	6.850000	6.850000	6.850000	6.850000
2.400000	2.400000	2.400000	2.400000	2.400000
2.400000	2.400000	2.400000	2.400000	2.400000
2.400000	2.400000	2.400000	2.400000	2.400000
5.803049	5.057183	5.178768	4.176704	4.987393
6.084303	5.519400	5.603882	4.603882	5.957764
6.250000	5.750000	5.750000	4.750000	6.250000
3.984481	3.979906	2.081283	2.081283	2.075789
4.000000	4.000000	2.398738	2.398738	2.398738
4.000000	4.000000	2.400000	2.400000	2.400000
3.874116	3.874116	3.941319	3.941319	3.941319
4.227154	4.227154	4.228482	4.228482	4.228482
4.250000	4.250000	4.250000	4.250000	4.250000
4.155500	4.155500	3.900818	3.899510	3.899505
4.199302	4.199302	4.200000	4.200000	4.200000
4.200000	4.200000	4.200000	4.200000	4.200000
3.932528	3.932475	4.000000	3.150837	3.150415
3.935518	3.935518	4.000000	3.333961	3.333961
4.000000	4.000000	4.000000	3.500000	3.500000

(continued)

Muskingum County, Ohio
Property Tax Rates, Direct and Overlapping Governments (Continued)
(per \$1,000 of assessed value)
Last Ten Years (1)

	2010	2009	2008	2007	2006
<u>Overlapping Rates by Taxing District</u>					
<u>Townships</u>					
Newton					
Residential/Agricultural Real	5.861858	5.894420	5.289116	5.287463	5.819129
Commercial/Industrial/Public Utility/Mineral Real	7.383140	7.100597	6.393143	6.367673	6.827609
General Business/Public Utility Personal	9.050000	9.050000	8.450000	8.450000	8.450000
Perry					
Residential/Agricultural Real	4.794035	4.809287	4.811126	4.811021	5.004389
Commercial/Industrial/Public Utility/Mineral Real	5.480453	5.327777	5.313017	5.245736	5.500589
General Business/Public Utility Personal	6.200000	6.200000	6.200000	6.200000	6.200000
Rich Hill					
Residential/Agricultural Real	4.200000	4.200000	4.200000	3.915556	4.150764
Commercial/Industrial/Public Utility/Mineral Real	4.200000	4.200000	4.200000	4.050234	4.185035
General Business/Public Utility Personal	4.200000	4.200000	4.200000	4.200000	4.200000
Salem					
Residential/Agricultural Real	3.484684	3.550000	3.375648	3.372569	3.504632
Commercial/Industrial/Public Utility/Mineral Real	3.550000	3.550000	3.515683	3.515683	3.540962
General Business/Public Utility Personal	3.550000	3.550000	3.550000	3.550000	3.550000
Salt Creek					
Residential/Agricultural Real	3.526761	3.547010	3.547236	3.547160	3.663841
Commercial/Industrial/Public Utility/Mineral Real	3.702008	3.702008	3.702008	3.702008	3.764433
General Business/Public Utility Personal	4.000000	4.000000	4.000000	4.000000	4.000000
Springfield					
Residential/Agricultural Real	4.883296	4.899116	4.902310	4.900396	5.309954
Commercial/Industrial/Public Utility/Mineral Real	5.205282	5.208290	5.232037	5.224410	5.310603
General Business/Public Utility Personal	5.350000	5.350000	5.350000	5.350000	5.350000
Union					
Residential/Agricultural Real	4.465688	4.476997	4.478748	4.478373	4.600000
Commercial/Industrial/Public Utility/Mineral Real	4.516369	4.516369	4.516369	4.516369	4.600000
General Business/Public Utility Personal	4.600000	4.600000	4.600000	4.600000	4.600000
Washington					
Residential/Agricultural Real	4.131990	4.020234	4.020047	3.471417	3.671149
Commercial/Industrial/Public Utility/Mineral Real	4.138369	4.016502	4.038848	3.657154	3.845626
General Business/Public Utility Personal	4.150000	4.150000	4.150000	4.150000	4.150000
Wayne					
Residential/Agricultural Real	3.829902	3.835215	3.834781	3.831262	4.008647
Commercial/Industrial/Public Utility/Mineral Real	4.203841	4.202016	4.202016	4.188905	4.332848
General Business/Public Utility Personal	5.000000	5.000000	5.000000	5.000000	5.000000

(1) Property tax rates shown are based on the year of collection.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Source: Muskingum County Auditor

2005	2004	2003	2002	2001
5.816654	5.815730	6.023018	6.022910	6.019583
6.827609	6.802415	6.937376	6.937376	6.937376
8.450000	8.450000	8.450000	8.450000	8.450000
5.004389	5.003993	5.129309	5.129369	5.127758
5.500589	5.482436	5.593835	5.593835	5.579552
6.200000	6.200000	6.200000	6.200000	6.200000
4.150764	4.150764	4.200000	3.200000	3.200000
4.185035	4.185035	4.200000	3.200000	3.200000
4.200000	4.200000	4.200000	3.200000	3.200000
3.504632	3.503200	3.251417	3.251417	3.249660
3.540962	3.540962	3.489122	3.489122	3.489122
3.550000	3.550000	3.550000	3.550000	3.550000
3.663841	3.663399	3.696278	3.692776	3.692601
3.764433	3.764433	3.782008	3.782008	3.782008
4.000000	4.000000	4.000000	4.000000	4.000000
4.499918	4.499918	4.612170	4.612136	4.352636
4.872861	4.872861	5.005428	5.005428	4.884828
5.350000	5.350000	5.350000	5.350000	5.350000
3.600000	4.308633	4.349230	4.349230	4.348974
3.600000	4.574102	4.600000	4.600000	4.592724
3.600000	4.600000	4.600000	4.600000	4.600000
3.671149	3.192256	3.269162	3.269084	3.268012
3.845626	3.532992	3.614282	3.614282	3.614282
4.150000	4.150000	4.150000	4.150000	4.150000
4.008540	4.008511	4.144633	4.144271	4.144127
4.332848	4.272608	4.347989	4.347989	4.347989
5.000000	5.000000	5.000000	5.000000	5.000000

Muskingum County, Ohio

Principal Taxpayers

Real Estate Tax

2010 and 2001 (1)

Name of Taxpayer	2010	
	Assessed Value	Percent of Real Property Assessed Value
Ohio Power Company	\$7,429,320	0.51%
Colony Square Partners Limited	6,233,790	0.43%
Longaberger Company	5,891,500	0.41%
A-Z Warehouse Zanesville LLC	3,487,120	0.24%
Zanesville Country Fair	3,325,400	0.23%
DGC Properties, LLC	3,280,350	0.23%
J. Robert Beam Trustee	3,246,440	0.22%
Worthington Foods	3,162,330	0.22%
Century National Bank	3,159,650	0.22%
Ray Thomas Lumbertown Incorporated	3,122,840	0.22%
Totals	<u>\$42,338,740</u>	<u>2.92%</u>
Total Assessed Valuation	<u>\$1,452,447,590</u>	

Name of Taxpayer	2001	
	Assessed Value	Percent of Real Property Assessed Value
Longaberger Company	\$17,663,010	1.75%
Colony Square Partners Limited	6,355,520	0.63%
Atlantic Financial Group	2,655,840	0.26%
Zanesville Country Fair	2,542,090	0.25%
BV Zanesville, LLC	2,178,790	0.22%
Zandex Inc.	1,830,240	0.18%
Buckeye Supply Company	1,768,610	0.18%
Good Samaritan Medical Center	1,703,870	0.17%
Ray Thomas Lumbertown Incorporated	1,583,340	0.16%
Armco Incorporated	1,405,910	0.14%
Totals	<u>\$39,687,220</u>	<u>3.94%</u>
Total Assessed Valuation	<u>\$1,008,288,560</u>	

(1) The amounts presented represent the assessed values upon which 2010 and 2001 collections were based.

Source: Muskingum County Auditor

Muskingum County, Ohio
Principal Taxpayers
General Business Tangible Personal Property Tax
2010 and 2001 (1)

Name of Taxpayer (2)	2010	
	Assessed Value	Percent of Tangible Personal Property Assessed Value
Ohio Bell Telephone Company	\$891,590	57.32%
New Par	126,880	8.16%
United Telephone Company of Ohio	86,950	5.59%
MCI Communications Services Incorporated	86,860	5.58%
Ameritech Advanced Data Services of Ohio	72,740	4.68%
Horizon Personal Communications Incorporated	45,700	2.94%
TWC Digital Phone LLC	30,290	1.95%
Verizon North Incorporated	28,990	1.86%
Sprint Nextel Corporation	27,560	1.77%
T-Mobile Central LLC	25,580	1.64%
Total	\$1,423,140	91.49%
Total Assessed Valuation	\$1,555,490	

Name of Taxpayer	2001	
	Assessed Value	Percent of Tangible Personal Property Assessed Value
Longaberger Company	\$22,739,420	15.20%
AK Steel Corporation	8,944,570	5.98%
Owens Illinois Incorporated	5,632,730	3.77%
Twfanch One Company	4,515,630	3.02%
Burnham Corporation	3,466,690	2.32%
Lear Operations Incorporated	2,874,200	1.92%
Worthington Foods	2,382,020	1.59%
Ohio Machinery Company	2,333,050	1.56%
Autozone Texas LP Corporation	2,187,940	1.46%
Wendy's International Incorporated	2,150,190	1.44%
Total	\$57,226,440	38.26%
Total Assessed Valuation	\$149,599,655	

- (1) The amounts presented represent the assessed values upon which 2010 and 2001 collections were based.
- (2) Beginning with tax year 2007, telephone company property was reclassified as general business personal property rather than public utility personal property.

Source: Muskingum County Auditor

Muskingum County, Ohio
Principal Taxpayers
Public Utilities Tangible Personal Property Tax
2010 and 2001 (1)

Name of Taxpayer	2010	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Power Company	\$47,317,550	59.03%
Guernsey Muskingum Electric Co-op	6,037,190	7.53%
NGO Transmission, Inc.	7,336,130	9.15%
Texas Eastern Trans LP	4,015,960	5.01%
Columbia Gas of Ohio	5,774,910	7.20%
Tennessee Gas Pipeline Company	2,880,870	3.59%
Total	73,362,610	91.52%
Total Assessed Valuation	\$80,156,260	

Name of Taxpayer	2001	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Power Company	\$35,271,400	35.55%
Ohio Bell Telephone Company	10,232,250	10.31%
National Gas and Oil Co-op	4,428,930	4.46%
Texas Eastern Trans Corporation	4,158,960	4.19%
Guernsey-Muskingum Electric	3,675,270	3.70%
Total	\$57,766,810	58.23%
Total Assessed Valuation	\$99,203,390	

(1) The amounts presented represent the assessed values upon which 2010 and 2001 collections were based.

Source: Muskingum County Auditor

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Muskingum County, Ohio
Property Tax Levies and Collections
Real and Public Utility and General Business Tangible Personal Property
Last Ten Years

	2010	2009	2008	2007	2006
<u>Real and Public Utility Property</u>					
Tax Levy(3)	\$18,192,541	\$17,795,876	\$17,481,773	\$14,623,157	\$11,468,177
Current Tax Collections (2)	16,848,050	16,659,703	16,575,402	13,711,560	10,873,281
Percent of Current Collections to Levy	92.61%	93.62%	94.82%	93.77%	94.81%
Delinquent Tax Collections (4)	735,605	626,328	783,007	640,271	524,201
Total Tax Collections(3)	17,583,655	17,286,031	17,358,409	14,351,831	11,397,482
Ratio of Total Collections to Levy	96.65%	97.14%	99.29%	98.14%	99.38%
Outstanding Delinquent Taxes (1)	2,800,717	2,693,395	2,186,187	1,767,530	1,361,364
Ratio of Outstanding Delinquent Taxes to Tax Levy	15.39%	15.13%	12.51%	12.09%	11.87%
<u>General Business Tangible Personal Property</u>					
Tax Levy(3)	\$20,624	\$41,248	\$567,273	\$1,026,475	\$1,301,077
Total Tax Collections(3)	73,183	59,466	609,612	1,118,018	1,406,023
Ratio of Total Collections to Levy	354.84%	144.17%	107.46%	108.92%	108.07%
Outstanding Delinquent Taxes	136,942	469,552	474,373	462,905	389,030
Ratio of Outstanding Delinquent Taxes to Tax Levy	663.99%	1138.36% (5)	83.62%	45.10%	29.90%

- (1) The amounts include all prior year delinquencies and the current year delinquencies.
(2) In 2002, the reduction in collections is due to gas and electric deregulation which resulted in a reduction in assessed valuation.
(3) Figures for Tax Levy and Total Tax Collections include state reimbursement amounts.
(4) Delinquent Tax Collections include amounts collected from penalties, interest, and other delinquent collections. The County does not identify delinquent tax collections by tax year.
(5) Increase in delinquency percentage is due to the phase out of personal property.

Note: The County does not maintain delinquency information by tax year.

Source: Muskingum County Auditor

2005	2004	2003	2002	2001
\$11,540,889	\$11,273,615	\$10,909,528	\$10,569,678	\$11,199,940
11,002,829	10,780,162	10,359,548	10,077,979	10,601,946
95.34%	95.62%	94.96%	95.35%	94.66%
531,770	587,441	519,850	486,301	380,130
11,534,599	11,367,603	10,879,398	10,564,280	10,982,076
99.95%	100.83%	99.72%	99.95%	98.05%
1,094,193	1,038,013	1,059,341	1,038,348	942,934
9.48%	9.21%	9.71%	9.82%	8.42%
\$1,751,946	\$1,890,447	\$1,907,619	\$2,020,832	\$2,042,035
1,979,162	2,009,672	1,972,202	2,068,614	2,178,715
112.97%	106.31%	103.39%	102.36%	106.69%
400,831	494,919	400,049	427,072	472,279
22.88%	26.18%	20.97%	21.13%	23.13%

Muskingum County, Ohio
Ratio of Outstanding Debt to Total
Personal Income and Debt Per Capita
Last Ten Years

Governmental Activities

Year	General Obligation Bonds	Special Assessment OWDA	Special Assessment Bonds	Long-Term Contracts Payable	Energy Conservation Loan	Bond Anticipation Notes	Promissory Note	Issue Two Notes	Capital Leases
2010	\$12,276,128	\$231,467	\$459,048	\$8,246,127	\$0	\$1,167,000	\$420,000	\$0	\$888,747
2009	13,514,410	252,230	507,134	9,378,635	0	492,000	560,000	0	258,220
2008	12,050,810	225,449	555,220	10,459,447	0	2,727,000	403,256	30,713	327,508
2007	13,000,855	187,623	598,306	11,486,515	0	1,925,000	0	114,068	480,546
2006	13,900,903	253,304	641,392	12,826,924	0	1,000,000	0	218,391	491,220
2005	13,900,000	318,985	679,478	13,801,373	243,561	850,000	0	329,202	201,514
2004	14,725,000	384,666	717,564	14,444,899	316,294	953,000	0	437,829	167,563
2003	15,710,000	450,347	750,650	14,783,391	385,169	195,000	0	227,074	64,735
2002	17,775,000	516,028	791,035	11,566,933	450,392	290,000	0	275,625	69,912
2001	15,990,000	581,709	599,000	9,276,552	512,156	3,020,000	0	99,479	22,653

Note: Details regarding the County's outstanding debt can be found in the Notes to the Financial Statements.

(1) See S48 & S49 for personal income and population data

Business-Type Activities

General Obligation Bonds	Bond Anticipation Notes	Revenue Bonds	OWDA Loan	Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$18,081,416	\$750,000	\$5,394,300	\$10,384,703	\$58,298,936	3.31%	\$677
18,862,008	800,000	5,456,800	8,397,424	58,478,861	3.94%	691
17,413,024	5,827,000	5,517,100	5,082,065	60,618,592	4.09	717
18,068,740	5,835,000	530,500	3,699,119	55,926,272	3.77	661
18,704,448	5,380,000	543,700	3,404,578	57,364,860	3.87	678
10,931,625	5,380,000	555,800	3,287,184	50,478,722	3.40	597
11,271,934	2,080,000	566,700	3,318,908	49,384,357	3.33	584
11,612,243	0	577,500	2,659,091	47,415,200	3.20	561
2,752,064	0	10,306,500	1,962,055	46,755,544	3.15	553
1,261,000	2,855,000	1,802,200	1,033,720	37,053,469	2.50	438

Muskingum County, Ohio
Ratio of General Obligation Bonded Debt to Estimated Actual Property Value
and General Obligation Bonded Debt Per Capita
Last Ten Years

Year	Population (1)	Estimated Actual Property Value	General Obligation Bonded Debt	Ratio of General Obligation Bonded Debt to Estimated Actual	Bonded General Obligation Debt Per Capita
2010	86,074	\$4,409,977,943	\$12,276,128	0.28%	\$142.62
2009	84,585	4,283,478,814	13,514,410	0.00	159.77
2008	84,585	4,839,069,206	12,050,810	0.25	142.47
2007	84,585	4,773,484,520	13,000,855	0.27	153.70
2006	84,585	4,226,981,331	13,900,903	0.33	164.34
2005	84,585	4,128,590,589	13,900,000	0.34	164.33
2004	84,585	4,023,083,620	14,725,000	0.36	174.09
2003	84,585	3,792,164,472	15,710,000	0.41	185.73
2002	84,585	3,737,033,311	17,775,000	0.47	210.14
2001	84,585	3,762,661,334	15,990,000	0.43	189.04

(1) U.S. Census Bureau Fact Finder - 2000 and 2010 Federal Census

Source: Muskingum County Auditor

Muskingum County, Ohio
Pledged Revenue Coverage
Revenue Debt - Sewer
Last Ten Years

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
Net Available Revenue:						
Gross Revenues (1)	\$3,982,525	\$4,062,239	\$2,337,975	\$2,303,169	\$2,213,844	\$2,040,557
Less: Operating Expenses (2)	1,801,755	3,604,433	2,550,142	1,341,676	1,508,365	2,846,895
Net Available Revenue	<u>2,180,770</u>	<u>457,806</u>	<u>(212,167)</u>	<u>961,493</u>	<u>705,479</u>	<u>(806,338)</u>
Debt Service OWDAs Loans:						
Principal	3,603,067	29,039	26,915	24,946	23,123	21,432
Interest	266,848	29,151	15,611	16,960	18,578	20,078
OWDA Coverage	0.56	7.87	(4.99)	22.94	16.92	(19.43)
Debt Service - Revenue Bonds						
Bonds Principal	62,500	60,300	13,400	13,200	12,100	10,900
Bonds Interest	246,224	259,052	24,575	25,185	25,745	26,250
Revenue Bond Coverage	7.06	1.43	(5.59)	25.05	18.64	(21.70)
Total Debt Service:						
Principal	3,665,567	89,339	40,315	38,146	35,223	32,332
Interest	513,072	288,203	40,186	42,145	44,323	46,328
Total Coverage	0.52	1.21	(2.64)	11.98	8.87	(10.25)

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

(continued)

(2) Direct operating expenses do not include depreciation and amortization expense.

Source: Muskingum County Auditor

Muskingum County, Ohio
Pledged Revenue Coverage (Continued)
Revenue Debt - Sewer
Last Ten Years

	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
Net Available Revenue:				
Gross Revenues (1)	\$1,942,637	\$1,737,106	\$2,262,928	\$1,956,682
Less: Operating Expenses (2)	<u>1,868,520</u>	<u>1,626,027</u>	<u>1,829,783</u>	<u>1,375,419</u>
Net Available Revenue	<u><u>74,117</u></u>	<u><u>111,079</u></u>	<u><u>433,145</u></u>	<u><u>581,263</u></u>
Debt Service OWDA Loans:				
Principal	19,864	18,412	708,057	82,877
Interest	24,198	25,651	48,559	48,675
OWDA Coverage	1.68	2.52	0.57	4.42
Debt Service - Revenue Bonds				
Bonds Principal	10,800	38,100	28,700	27,300
Bonds Interest	27,025	107,903	64,767	92,215
Revenue Bond Coverage	1.96	0.76	4.63	4.86
Total Debt Service:				
Bonds Principal	30,664	56,512	736,757	110,177
Bonds Interest	51,223	133,554	113,326	140,890
Total Coverage	0.91	0.58	0.51	2.32

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

(2) Direct operating expenses do not include depreciation and amortization expense.

Muskingum County, Ohio
Pledged Revenue Coverage
Revenue Debt - Water
Last Nine Years (3)

Year	Gross Revenues (1)	Less: Operating Expenses (2)	Net Available Revenue	Water OWDA Debt Service		Coverage
				Principal	Interest	
2010	\$3,569,378	\$2,171,726	\$1,397,652	\$170,292	\$69,641	5.83
2009	3,468,170	1,917,801	1,550,369	167,410	72,154	6.47
2008	3,362,353	1,647,746	1,714,607	164,579	74,985	7.16
2007	3,196,849	1,552,666	1,644,183	124,307	65,803	8.65
2006	2,928,898	1,554,841	1,374,057	91,772	45,643	10.00
2005	2,815,068	1,781,620	1,033,448	89,688	45,942	7.62
2004	2,487,850	1,527,307	960,543	88,529	47,926	7.04
2003	2,664,215	1,456,771	1,207,444	68,988	37,213	11.37
2002	13,583	1,210	12,373	26,133	14,505	0.30

- (1) Includes investment income and other non-operating revenues.
(2) Direct operating expenses do not include depreciation and amortization expense.
(3) 2002 was the first year that the Water Enterprise Fund had pledged revenue debt.

Source: Muskingum County Auditor

Muskingum County, Ohio
 Legal Debt Margin
 Last Ten Years

	2010	2009	2008	2007
Total Assessed Property Value	\$1,534,159,340	\$1,491,878,060	\$1,505,163,370	\$1,512,488,769
Debt Limit (1)	36,853,984	35,796,952	36,129,084	36,312,219
Total Debt Outstanding:				
General Obligation Bonds Payable	\$31,098,500	\$33,165,000	\$30,076,500	\$31,718,000
Notes Payable	2,337,000	1,852,000	8,987,969	7,874,068
Revenue Bonds Payable	5,394,300	5,456,800	5,517,100	530,500
OWDA Loans Payable from Enterprise Fund Revenues	10,384,703	8,397,424	5,082,065	3,699,119
Special Assessment Debt Payable	697,967	767,230	788,949	794,623
Total Gross Indebtedness	49,912,470	49,638,454	50,452,583	44,616,310
Exemptions:				
General Obligation Bonds Payable - Exempt	23,599,500	24,899,500	23,589,750	24,650,000
Notes Payable - Exempt	750,000	800,000	7,318,969	7,049,068
Revenue Bonds Payable	5,394,300	5,456,800	5,517,100	530,500
OWDA Loans Payable from Enterprise Fund Revenues	10,384,703	8,397,424	5,082,065	3,699,119
Special Assessment Debt Payable	697,967	767,230	788,949	794,623
Amount Available in the Debt Service Fund for General Obligations	436,829	503,226	456,761	513,845
Total Exemptions	41,263,299	40,824,180	42,753,594	37,237,155
Total Net Debt Applicable to Debt Limit	8,649,171	8,814,274	7,698,989	7,379,155
Legal Debt Margin	\$28,204,813	\$26,982,678	\$28,430,095	\$28,933,064
Legal Debt Margin Within Debt Limit	76.53%	75.38%	78.69%	79.68%

(1) Ohio Bond Law sets a limit calculated as follows:

 Three percent of the first \$100,000,000 of the tax valuation

 One and one-half percent of the next \$200,000,000 of the tax valuation

 Two and one-half percent of the amount of the tax valuation in excess of \$300,000,000

Sources: Muskingum County Auditor

2006	2005	2004	2003	2002	2001
<u>\$1,357,321,913</u>	<u>\$1,352,436,721</u>	<u>\$1,346,654,995</u>	<u>\$1,327,195,668</u>	<u>\$1,314,971,685</u>	<u>\$1,229,503,955</u>
<u>32,433,048</u>	<u>32,310,918</u>	<u>32,166,375</u>	<u>31,679,892</u>	<u>31,374,292</u>	<u>29,237,599</u>
\$33,289,500	\$25,561,000	\$26,762,500	\$28,124,000	\$20,527,064	\$17,220,962
6,598,391	6,802,763	3,787,123	807,243	1,016,017	6,486,635
543,700	555,800	566,700	577,500	2,206,500	1,802,200
3,404,578	3,287,184	3,318,908	2,659,091	1,962,055	1,033,720
903,804	1,007,985	1,112,166	1,211,347	1,307,063	1,180,709
<u>44,739,973</u>	<u>37,214,732</u>	<u>35,547,397</u>	<u>33,379,181</u>	<u>27,018,699</u>	<u>27,724,226</u>
25,676,000	18,283,500	18,986,750	19,675,750	7,565,000	16,660,712
5,598,391	6,802,763	3,787,123	807,243	1,016,017	6,486,635
543,700	555,800	566,700	577,500	2,206,500	1,802,200
3,404,578	3,287,184	3,318,908	2,659,091	1,962,055	1,033,720
903,804	1,007,985	1,112,166	1,211,347	1,307,063	1,180,709
<u>484,958</u>	<u>461,203</u>	<u>660,303</u>	<u>633,330</u>	<u>1,859,951</u>	<u>1,680,783</u>
<u>36,611,431</u>	<u>30,398,435</u>	<u>28,431,950</u>	<u>25,564,261</u>	<u>15,916,586</u>	<u>28,844,759</u>
<u>8,128,542</u>	<u>6,816,297</u>	<u>7,115,447</u>	<u>7,814,920</u>	<u>11,102,113</u>	<u>(1,120,533)</u>
<u>\$24,304,506</u>	<u>\$25,494,621</u>	<u>\$25,050,928</u>	<u>\$23,864,972</u>	<u>\$20,272,179</u>	<u>\$30,358,132</u>
74.94%	78.90%	77.88%	75.33%	64.61%	103.83%

(continued)

Muskingum County, Ohio
Legal Debt Margin (Continued)
 Last Ten Years

	2010	2009	2008	2007
Unvoted Debt Limitation (1)	<u>\$15,341,593</u>	<u>\$14,918,781</u>	<u>\$15,051,634</u>	<u>\$15,124,888</u>
Total Debt Outstanding:				
General Obligation Bonds Payable	\$31,098,500	\$33,165,000	\$30,076,500	\$31,718,000
Notes Payable	2,337,000	1,852,000	8,987,969	7,874,068
Revenue Bonds Payable	5,394,300	5,456,800	5,517,100	530,500
OWDA Loans Payable from Enterprise Fund Revenues	10,384,703	8,397,424	5,082,065	3,699,119
Special Assessment Debt Payable	<u>697,967</u>	<u>767,230</u>	<u>788,949</u>	<u>794,623</u>
Total Gross Indebtedness	<u>49,912,470</u>	<u>49,638,454</u>	<u>50,452,583</u>	<u>44,616,310</u>
Exemptions:				
General Obligation Bonds Payable - Exempt	23,599,500	24,899,500	23,589,750	24,650,000
Notes Payable - Exempt	750,000	800,000	7,318,969	7,049,068
Revenue Bonds Payable	5,394,300	5,456,800	5,517,100	530,500
OWDA Loans Payable from Enterprise Fund Revenues	10,384,703	8,397,424	5,082,065	3,699,119
Bonds Payable from Special Assessments	697,967	767,230	788,949	794,623
Amount Available in the Debt Service Fund for General Obligations	<u>436,829</u>	<u>503,226</u>	<u>456,761</u>	<u>513,845</u>
Total Exemptions	<u>41,263,299</u>	<u>40,824,180</u>	<u>42,753,594</u>	<u>37,237,155</u>
Net Debt Within Unvoted Debt Limitation	<u>8,649,171</u>	<u>8,814,274</u>	<u>7,698,989</u>	<u>7,379,155</u>
Unvoted Legal Debt Margin	<u>\$6,692,422</u>	<u>\$6,104,507</u>	<u>\$7,352,645</u>	<u>\$7,745,733</u>
Unvoted Legal Debt Margin as a Percentage of Unvoted Debt Limitation	43.62%	40.92%	48.85%	51.21%

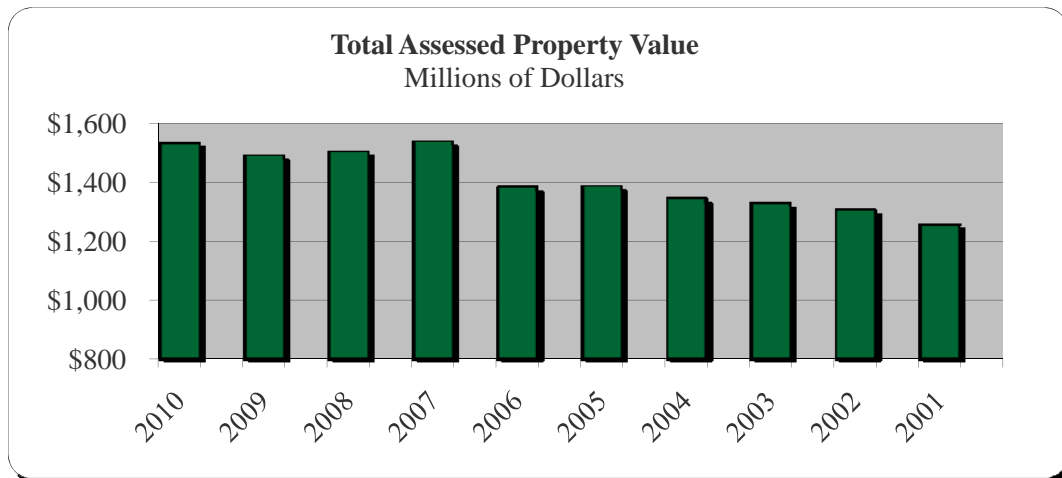
(1) Ohio Bond Law sets a limit of one percent of the tax valuation.

2006	2005	2004	2003	2002	2001
<u>\$13,573,219</u>	<u>\$13,524,367</u>	<u>\$13,466,550</u>	<u>\$13,271,957</u>	<u>\$13,149,717</u>	<u>\$12,295,040</u>
\$33,289,500	\$25,561,000	\$26,762,500	\$28,124,000	\$20,527,064	\$17,020,962
6,598,391	6,802,763	3,787,123	807,243	1,016,017	6,486,635
543,700	555,800	566,700	577,500	2,206,500	1,802,200
3,404,578	3,287,184	3,318,908	2,659,091	1,962,055	1,033,720
903,804	1,007,985	1,112,166	1,211,347	1,307,063	1,180,709
<u>44,739,973</u>	<u>37,214,732</u>	<u>35,547,397</u>	<u>33,379,181</u>	<u>27,018,699</u>	<u>27,524,226</u>
25,676,000	18,283,500	18,986,750	19,675,750	7,565,000	16,460,712
5,598,391	6,802,763	3,787,123	807,243	1,016,017	6,486,635
543,700	555,800	566,700	577,500	2,206,500	1,802,200
3,404,578	3,287,184	3,318,908	2,659,091	1,962,055	1,033,720
903,804	1,007,985	1,112,166	1,211,347	1,307,063	1,180,709
484,958	461,203	660,303	633,330	1,859,951	1,680,783
<u>36,611,431</u>	<u>30,398,435</u>	<u>28,431,950</u>	<u>25,564,261</u>	<u>15,916,586</u>	<u>28,644,759</u>
<u>8,128,542</u>	<u>6,816,297</u>	<u>7,115,447</u>	<u>7,814,920</u>	<u>11,102,113</u>	<u>(1,120,533)</u>
<u>\$5,444,677</u>	<u>\$6,708,070</u>	<u>\$6,351,103</u>	<u>\$5,457,037</u>	<u>\$2,047,604</u>	<u>\$13,415,573</u>
40.11%	49.60%	47.16%	41.12%	15.57%	109.11%

Muskingum County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (1)	Total Personal Income (3)	Personal Income Per Capita (5)	Median Household Income (1)	Median Age (1)
2010	86,074	\$1,761,848,706	\$20,469	\$37,748	39.5
2009	84,585	1,483,028,805	17,533	35,185	36.5
2008	84,585	1,483,028,805	17,533	35,185	36.5
2007	84,585	1,483,028,805	17,533	35,185	36.5
2006	84,585	1,483,028,805	17,533	35,185	36.5
2005	84,585	1,483,028,805	17,533	35,185	36.5
2004	84,585	1,483,028,805	17,533	35,185	36.5
2003	84,585	1,483,028,805	17,533	35,185	36.5
2002	84,585	1,483,028,805	17,533	35,185	36.5
2001	84,585	1,483,028,805	17,533	35,185	36.5

- (1) Source: U.S. Census Bureau Fact Finder - 2000 and 2010 Federal Census
- (2) Source: State Board of Education and individual school districts
- (3) Source: Ohio Bureau of Employment Services
- (4) Source: Muskingum County Auditor
- (5) Computation of per capita personal income multiplied by population



Educational Attainment: Bachelor's Degree or Higher (1)	School Enrollment (2)	Muskingum County Unemployment Rate (3)	Total Assessed Property Value (4)
13.8%	16,960	13.3%	\$1,534,159,340
12.6	17,225	12.5	1,491,878,060
12.6	17,058	8.6	1,505,163,370
12.6	16,104	7.7	1,538,649,100
12.6	16,354	7.1	1,385,392,665
12.6	15,914	8.2	1,387,052,970
12.6	15,682	8.3	1,344,754,465
12.6	15,635	7.4	1,330,110,258
12.6	15,601	6.7	1,308,306,105
12.6	15,529	5.7	1,257,091,605

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Muskingum County, Ohio
Principal Employers
2010 and 2001

2010

Employer	Nature of Business	Employees	Percentage of Total County Employment
Genesis Health Care	Hospital - Health Services	3,000	9.02%
Zandex Inc.	Health Services	1,100	3.31%
Muskingum County	Government	971	2.92%
Dollar General Corporation	General Merchandise Warehouse and Distribution Center	760	2.28%
Longaberger Incorporated	Hand-woven baskets and wood products	700	2.10%
Avon Products, Incorporated	Beauty Care Products Warehouse and Distribution Center	491	1.48%
Auto Zone, Incorporated	Auto Parts Warehouse and Distribution Center	480	1.44%
Zanesville City School District	Education	457	1.37%
Muskingum University	Private University	450	1.35%
Owens Illinois, Incorporated	Glass Containers and Jars	360	1.08%
Total		8,769	26.35%
Total Employment within the County		33,273	

2001

Employer	Nature of Business	Employees	Percentage of Total County Employment
Longaberger Inc.	Hand-woven baskets and wood products	6,560	16.81%
Genesis Health Care	Hospital - Health Services	2,529	6.48%
Zandex Inc.	Health Services	1,100	2.82%
Muskingum County	Government	1,099	2.82%
Auto Zone, Inc.	Auto Parts Warehouse and Distribution Center	530	1.36%
Lear Corp.	Electrical parts for engines/ wire assemblies	489	1.25%
Dollar General Corporation	General Merchandise Warehouse and Distribution Center	450	1.15%
General Warehouse	Colgate-Palmolive Warehouse	400	1.03%
Owens-Brockway Glass Container	Glass Containers and Jars	378	0.97%
City of Zanesville	Government	250	0.64%
Total		13,785	35.33%
Total Employment within the County		39,015	

Source: Zanesville - Muskingum County Chamber of Commerce and Individual Employers
Source: Bureau of Labor Statistics

Muskingum County, Ohio
 Full-Time Equivalent County Government Employees by Program/Activity
 Last Ten Years

Program/Activity	2010	2009	2008	2007
General Government - Legislative and Executive				
Commissioners	13.00	15.00	18.00	17.00
Auditor	11.00	11.00	12.00	13.00
Treasurer	3.00	3.00	3.00	3.00
Treasurer - Dretac	2.00	2.00	2.00	2.00
Prosecuting Attorney	19.00	19.00	18.00	19.00
Prosecutor - Dretac	1.00	0.00	0.00	1.00
Records	2.00	2.00	1.00	2.00
Board of Elections	18.00	19.00	24.00	17.00
Recorder	6.00	6.00	6.00	6.00
Data Processing	1.00	1.00	0.00	1.00
Maintenance	22.00	22.00	23.00	23.00
Fleet Garage	3.00	3.00	3.00	3.00
Information Services	4.00	4.00	4.00	4.00
Title	5.00	5.00	5.00	5.00
G.I.S.	3.00	3.00	3.00	3.00
Real Estate	6.00	7.00	7.00	6.00
Lorena	0.00	0.00	0.00	0.00
General Government - Judicial				
Common Pleas Court	10.00	11.00	9.00	10.00
Jury Commission - Common Pleas	1.00	1.00	1.00	1.00
County Court	9.00	9.00	9.00	8.00
Probate Court	6.00	6.00	6.00	6.00
Juvenile Court	63.00	66.00	68.00	70.00
Municipal Court	4.00	4.00	4.00	4.00
Clerk of Courts	12.00	12.00	12.00	12.00
Domestic Relations Court	11.00	11.00	11.00	10.00
Special Projects - County Court	0.00	0.00	0.00	0.00
Law Library	1.00	0.00	0.00	0.00
Public Safety				
Sheriff	108.00	108.00	110.00	110.00
Disaster Services	3.00	3.00	3.00	3.00
Coroner	2.00	3.00	4.00	3.00
Community Corrections	5.00	5.00	5.00	5.00
House Arrest - County Court	3.00	3.00	3.00	3.00
Youth Services - Juvenile Court	4.00	6.00	5.00	4.00
Youth and Community Partners - Juvenile Court	0.00	0.00	0.00	0.00
D.A.R.E. - Sheriff	0.00	0.00	1.00	1.00
COPS School Grant - Sheriff	0.00	0.00	0.00	0.00
Sheriff Levy Fund	7.00	6.00	8.00	7.00
Sheriff Co. Agency	4.00	5.00	4.00	5.00
9-1-1 Sheriff	2.00	2.00	0.00	0.00
Victim Witness - Prosecutor	1.00	1.00	1.00	1.00
Public Works				
Engineer	60.00	60.00	60.00	57.00
Tech Support	0.00	0.00	0.00	0.00
Building Department	7.00	7.00	10.00	9.00
Recycling	4.00	3.00	3.00	3.00
CDBG/CHIP Grants	2.00	0.00	1.00	1.00
Neighborhood Stabilizer Program	0.00	1.00	0.00	0.00

Method: Using 1.0 for each full-time employee and 0.50 for each part-time and seasonal employee at year end.

Source: Muskingum County Auditor

2005	2004	2003	2002	2001
14.00	18.00	15.00	17.00	17.00
13.00	16.00	16.00	17.00	15.00
1.00	5.00	4.00	4.00	5.00
4.00	1.00	2.00	1.00	1.00
20.00	18.00	18.00	17.00	16.00
1.00	1.00	1.00	1.00	1.00
2.00	2.00	2.00	1.00	1.00
14.00	13.00	12.00	11.00	12.00
6.00	6.00	6.00	6.00	6.00
1.00	1.00	1.00	2.00	1.00
24.00	26.00	25.00	28.00	31.00
4.00	3.00	3.00	0.00	0.00
3.00	3.00	3.00	3.00	3.00
5.00	5.00	5.00	5.00	5.00
2.00	2.00	1.00	0.00	0.00
5.00	3.00	3.00	4.00	4.00
1.00	1.00	1.00	1.00	1.00
9.00	10.00	12.00	20.00	18.00
1.00	1.00	1.00	2.00	1.00
9.00	8.00	7.00	8.00	8.00
6.00	6.00	6.00	6.00	6.00
68.00	72.00	78.00	76.00	76.00
4.00	4.00	3.00	3.00	3.00
10.00	10.00	10.00	9.00	8.00
12.00	13.00	12.00	4.00	4.00
0.00	1.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
107.00	113.00	117.00	109.00	106.00
2.00	3.00	3.00	3.00	3.00
3.00	3.00	3.00	3.00	3.00
5.00	5.00	5.00	5.00	5.00
2.00	2.00	2.00	1.00	2.00
3.00	3.00	3.00	3.00	3.00
2.00	2.00	0.00	0.00	0.00
1.00	1.00	2.00	1.00	1.00
4.00	4.00	2.00	2.00	2.00
8.00	9.00	7.00	6.00	8.00
3.00	3.00	3.00	3.00	5.00
0.00	0.00	0.00	0.00	0.00
1.00	1.00	1.00	1.00	1.00
54.00	52.00	47.00	45.00	41.00
0.00	2.00	2.00	2.00	2.00
9.00	7.00	5.00	5.00	5.00
4.00	5.00	5.00	5.00	4.00
1.00	2.00	1.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00

(continued)

Muskingum County, Ohio
 Full-Time Equivalent County Government Employees by Program/Activity (Continued)
 Last Ten Years

Program/Activity	2010	2009	2008	2007
Health				
Humane	0.00	0.00	0.00	1.00
Dog and Kennel	4.00	3.00	4.00	4.00
T.B. Clinic	24.00	9.00	9.00	9.00
Human Services				
Developmental Disabilities	113.00	120.00	117.00	118.00
Public Assistance	96.00	104.00	109.00	111.00
Children Services	71.00	74.00	76.00	79.00
Child Support Enforcement Agency	42.00	45.00	49.00	49.00
Veteran Services	9.00	8.00	9.00	9.00
County Home	102.00	103.00	94.00	86.00
Center for Seniors	25.00	29.00	29.00	27.00
Special Ed - Starlight	8.00	4.00	8.00	7.00
Early Childhood - Starlight	3.00	0.00	0.00	2.00
Enterprise Funds				
Sewer	14.00	12.00	11.00	9.00
Water	12.00	14.00	13.00	13.00
Totals:	<u>971.00</u>	<u>980.00</u>	<u>995.00</u>	<u>982.00</u>

Method: Using 1.0 for each full-time employee and 0.50 for each part-time and seasonal employee at year end.

Source: Muskingum County Auditor

<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
1.00	1.00	1.00	1.00	1.00	1.00
4.00	4.00	5.00	4.00	3.00	3.00
6.00	7.00	7.00	8.00	8.00	7.00
120.00	125.00	127.00	119.00	119.00	119.00
111.00	113.00	113.00	115.00	119.00	121.00
77.00	91.00	94.00	92.00	94.00	86.00
53.00	54.00	54.00	57.00	58.00	58.00
9.00	9.00	9.00	8.00	8.00	5.00
89.00	90.00	88.00	74.00	69.00	83.00
30.00	28.00	33.00	34.00	38.00	50.00
7.00	3.00	3.00	3.00	3.00	3.00
2.00	2.00	2.00	2.00	2.00	2.00
10.00	10.00	11.00	9.00	11.00	12.00
<u>9.00</u>	<u>11.00</u>	<u>12.00</u>	<u>11.00</u>	<u>0.00</u>	<u>0.00</u>
<u>984.00</u>	<u>996.00</u>	<u>1,025.00</u>	<u>992.00</u>	<u>973.00</u>	<u>984.00</u>

Muskingum County, Ohio
 Operating Indicators by Program/Activity
 Last Nine Years (2)

	2010	2009	2008	2007	2006
General Government - Legislative and Executive					
Commissioners					
Number of Resolutions Passed	1,670	1,846	1,784	1,857	1,876
Number of Meetings	98	95	94	95	97
Auditor					
Number of Budgetary Checks Issued	30,760	32,938	35,688	34,925	36,102
Number of Personal Property Returns	61	70	799	1,028	2,003
Number of Exempt Conveyances	1,116	1,478	1,287	1,572	1,579
Number of Non-Exempt Conveyances	1,450	1,737	1,634	2,089	2,058
Number of Real Estate Transfers	2,566	2,708	2,921	3,661	3,637
Number of Parcels Billed	74,601	71,427	66,593	65,846	65,501
Prosecutor					
Number of Criminal Cases	281	283	326	331	344
Board of Elections					
Registered Voters	54,477	53,357	54,458	50,525	51,914
Registered Voters Last General Election	54,477	53,231	54,458	50,525	51,914
Percentage of Registered Voters that Voted	48.88%	47.14%	72.80%	40.29%	56.80%
Recorder					
Number of Deeds Recorded	3,423	3,507	3,769	4,084	4,514
Number of Mortgages Recorded	3,528	3,925	4,058	5,014	5,685
Number of Military Discharges Recorded	25	16	10	9	24
Number of Documents Recorded	12,615	13,797	13,883	16,229	17,880
Building Department					
Number of Building Permits	644	762	715	768	1,045
Approximate Cost of Construction	\$49,060,316	\$63,528,634	\$97,166,611	\$75,377,609	\$87,839,919
General Government - Judicial					
Probate Court					
Number of Marriage Licenses Issued	557	595	595	629	597
Number of Civil Cases Filed	9	12	7	8	23
Number of Estates Filed	402	419	397	417	415
Number of Guardianships Filed	62	72	74	72	74
Juvenile Court					
Number of Delinquent Cases	827	771	849	978	826
Number of Unruly Cases	99	123	174	189	236
Number of Traffic Cases	449	482	531	504	527
Number of Abuse, Dependency, or Neglect Cases	149	134	125	204	148
Number of Paternity Cases (1)	0	0	0	0	0
Number of Custody Cases (1)	29	24	16	21	1
Number of Adult Cases Only	1	1	1	6	3
Number of Other (Court Contempt, etc.) Cases	426	396	388	323	40

Source: Muskingum County Departments

(1) In 2002, domestic relations court was created and the majority of paternity, support, and custody matters were no longer brought before the juvenile court.

(2) Information prior to 2002 not available.

n/a - Information unavailable

2005	2004	2003	2002
1,910	2,452	2,829	2,300
99	95	98	100
39,406	38,298	37,996	38,067
2,069	2,102	3,986	3,963
1,481	1,506	1,681	1,456
2,082	2,215	2,186	2,074
3,563	3,721	3,867	3,530
64,447	67,409	66,157	64,966
378	358	410	331
50,274	51,552	46,185	48,175
50,274	51,552	46,185	48,175
42.80%	76.75%	48.37%	48.86%
4,359	4,702	4,605	4,314
6,218	6,781	8,680	n/a
36	28	39	n/a
18,523	19,313	24,110	21,210
942	808	786	n/a
\$67,054,277	\$82,394,181	n/a	n/a
628	668	679	690
12	18	4	16
437	447	456	462
67	87	72	97
880	870	773	799
274	311	229	246
570	548	705	851
164	140	138	145
0	0	0	37
4	37	32	190
6	5	5	6
198	287	253	253

(continued)

Muskingum County, Ohio
 Operating Indicators by Program/Activity (Continued)
 Last Nine Years (2)

	2010	2009	2008	2007	2006
General Government - Judicial					
Municipal Court					
Number of Civil Cases and Small Cases Filed	1,447	1,479	1,753	1,866	1,666
Number of Criminal Cases Filed	2,398	1,723	1,701	1,855	1,880
Domestic Relations Court					
Number of Divorces/ Dissolution Cases Filed	411	424	469	395	429
Clerk of Courts					
Number of Civil Cases Filed	876	879	1,033	984	843
Number of Criminal Cases Filed	295	275	356	332	405
Number of Domestic Relation Cases Filed	1,098	1,171	1,295	1,072	900
Number of Appeal Cases Filed	59	57	71	81	91
Law Library					
Number of Volumns in Collection	10,433	10,380	10,686	10,554	11,000
Number of Computer Users Served	114	110	108	105	105
Public Safety					
Sheriff					
Average Daily Jail Census	156	164	178	186	216
Number of Prisoners Booked	2,160	2,303	2,462	2,801	3,138
Number of Prisoners Released	2,134	2,320	2,486	2,824	3,416
Number of Citations Issued	1,290	1,007	1,033	1,871	1,947
Number of Court Security Hours	2,080	2,080	2,080	8,320	2,101
Coroner					
Number of Autopsies Performed	36	42	57	41	41
Probation					
Number of House Arrest Individuals	21	9	15	25	38
Public Works					
Engineer					
Miles of Roads Resurfaced	28	23	23	19	14
Number of Bridges Replaced/ Improved	1	2	7	3	11
Number of Culverts Built/ Replaced/ Improved	117	113	164	102	63
Community Development					
Rehabilitation Assistance	n/a	80,813	144,287	105,839	101,271
Home Repair Assistance	1,609	2,788	72,196	54,350	30,614
Acquisition and Rehab Assistance	158,290	8,973	96,792	30,607	55,780
Homeless Prevention Assistance	n/a	1,911	6,089	8,000	n/a
Human Services					
Developmental Disabilities					
Number of Students Enrolled in Early Intervention	94	113	143	153	82
Number of Students Enrolled in Preschool	39	60	88	88	38
Number of Students Enrolled in School Age	37	38	40	43	49
Number Served by Workshop	135	119	238	210	173
Public Assistance					
Average Client Count - Food Stamps	19,917	17,984	14,209	13,908	20,310
Medicaid Caseload	21,312	19,404	18,924	10,821	n/a
Average Client Count - Day Care	550	688	475	507	494
Child Support Enforcement Agency					
Open Child Support Cases	9,258	9,802	10,081	9,548	8,682
Percentage of Child Support Collected	69.21%	68.30%	69.00%	70.16%	71.92%

2005	2004	2003	2002
1,437	1,508	1,604	1,512
1,875	2,123	1,998	2,271
495	451	450	471
722	778	718	681
402	410	454	383
911	851	811	663
60	58	57	58
n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a
219	203	199	197
3,047	3,000	2,908	2,501
3,412	3,102	2,870	2,481
1,809	1,727	1,651	1,217
2,090	2,178	2,104	2,098
40	53	40	32
45	38	57	34
18	23	32	34
14	19	20	15
66	107	68	57
33,032	151,218	162,686	n/a
45,386	100,000	0	n/a
73,604	24,296	108,347	n/a
n/a	n/a	n/a	n/a
86	98	86	81
50	42	44	40
44	50	46	50
165	174	161	159
19,518	18,175	16,740	15,545
22,952	21,487	19,751	18,884
446	470	573	622
8,426	8,409	8,417	8,234
70.77%	71.44%	70.73%	69.44%

(continued)

Muskingum County, Ohio
 Operating Indicators by Program/Activity (Continued)
 Last Nine Years (2)

	2010	2009	2008	2007	2006
Human Services					
Veterans Services					
Number of Clients Served	1,105	1,195	1,214	0	1,131
Amount of Benefits Paid	\$181,613	\$207,386	\$204,002	\$0	\$188,946
Number of Clients Transported	713	708	719	0	527
County Home					
Number of Residents	76	73	68	66	62
Number of Registered Nurses	7	6	3	3	5
Number of Aides	40	36	37	32	34
Avondale Youth Center					
Number of Kids Housed	51	53	67	70	61
Health					
Dog and Kennel					
Number of Dog Tags Issued	11,397	10,650	12,256	10,494	10,630
Number of Kennel Tags Issued	156	762	1,041	1,190	1,167
Number of Dogs Confiscated	729	895	1,135	1,158	1,276
T.B. Clinic					
Number of Individuals Treated for TB	12	8	0	2	0
Enterprise Funds					
Sewer					
Average Daily Sewage Treated (millions gallons per day)	1.454	1.835	1.509	1.381	1.889
Customer Accounts	4,598	6,303	4,367	4,341	6,096
Water					
Average Daily Water Treated (millions gallons per day)	1.124	0.982	1.387	1.151	1.103
Customer Accounts	7,724	7,575	7,448	3,694	7,345

Source: Muskingum County Departments

2005	2004	2003	2002
1,321	1,272	1,541	n/a
\$195,483	\$160,983	\$202,781	n/a
534	467	447	n/a
66	68	74	n/a
5	5	5	n/a
34	38	35	n/a
69	70	79	66
9,907	10,739	9,114	8,621
1,057	902	1,040	1,093
1,191	1,371	n/a	n/a
1	1	n/a	n/a
2,256	1,832	1,664	1,439
5,990	5,889	5,753	5,691
1.112	0.998	1.009	1.105
7,162	7,082	6,483	5,879

Muskingum County, Ohio
 Capital Asset Statistics by Program/Activity
 Last Nine Years (1)

	2010	2009	2008	2007	2006
<u>General Government - Legislative and Executive</u>					
Commissioners					
Courthouse - (square feet)	8,479	8,479	8,479	8,479	8,479
Commissioners Administrative Offices - (square feet)	50,500	50,500	50,500	50,500	0
Commissioners Administrative Offices - (square feet)	0	0	0	8,177	8,177
Underwood Building - (square feet)	10,924	10,924	10,924	0	0
Auditor					
Courthouse - (square feet)	11,374	11,374	11,374	11,374	11,374
Recorder					
Courthouse - (square feet)	3,314	3,314	3,314	3,314	3,314
Title Office					
Courthouse - (square feet)	0	0	0	0	0
Treasurer					
Courthouse - (square feet)	3,066	3,066	3,066	3,066	3,066
Maintenance					
Courthouse - (square feet)	10,156	10,156	10,156	10,156	10,156
Fleet Garage - (square feet)	2,600	2,600	2,600	2,600	2,600
Prosecutor					
Law Administration Building - (square feet)	13,450	13,450	13,450	13,450	13,450
Building Department					
Records and Courts Facility - (square feet)	6,112	6,112	6,112	6,112	6,112
Information Services					
Records and Courts Facility - (square feet)	1,753	1,753	1,753	1,753	1,753
Records Commission					
Records and Courts Facility - (square feet)	8,634	8,634	8,634	8,634	8,634
Title Office					
Records and Courts Facility - (square feet)	4,585	4,585	4,585	4,585	4,585
Board of Elections					
County Agencies Building - (square feet)	3,880	3,880	3,880	3,880	3,880
<u>General Government - Judicial</u>					
Clerk of Courts					
Courthouse - (square feet)	5,903	5,903	5,903	5,903	5,903
Common Pleas Court					
Courthouse - (square feet)	11,158	11,158	11,158	11,158	11,158
Probate Court					
Courthouse - (square feet)	3,904	3,904	3,904	3,904	3,904
County Court					
Law Administration Building (square feet)	6,735	6,735	6,735	6,735	6,735
Domestic Relations Court					
Records and Courts Facility - (square feet)	14,927	14,927	14,927	14,927	14,927
Municipal Court					
Records and Courts Facility - (square feet)	5,430	5,430	5,430	5,430	5,430
Juvenile Court					
Juvenile Detention Center - (square feet)	16,164	16,164	16,164	16,164	16,164

Source: Muskingum County Departments
 (1) Information prior to 2002 not available.

<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
8,479	8,479	8,479	8,479
0	0	0	0
8,177	8,177	8,177	8,177
0	0	0	0
11,374	11,374	11,374	11,374
3,314	3,314	3,314	3,314
0	0	0	1,527
3,066	3,066	3,066	3,066
10,156	10,156	10,156	10,156
2,600	2,600	2,600	2,600
13,450	13,450	13,450	13,450
6,112	6,112	6,112	0
1,753	1,753	1,753	0
8,634	8,634	8,634	0
4,585	4,585	4,585	0
3,880	3,880	3,880	3,880
5,903	5,903	5,903	5,903
11,158	11,158	11,158	11,158
3,904	3,904	3,904	3,904
6,735	6,735	6,735	6,735
14,927	14,927	14,927	0
0	0	0	0
16,164	16,164	16,164	16,164

(continued)

Muskingum County, Ohio
 Capital Asset Statistics by Program/Activity (Continued)
 Last Nine Years (1)

	2010	2009	2008	2007	2006
<u>Public Safety</u>					
Sheriff					
Courthouse - (square feet)	371	371	371	371	371
Jail - (square feet)	44,601	44,601	44,601	44,601	44,601
Records and Courts Facility - (square feet)	804	804	804	804	804
County Agencies Building - (square feet)	1,704	1,704	1,704	1,704	1,704
Child Support Enforcement Agency - (square feet)	588	588	588	588	588
Juvenile Detention Center - (square feet)	34,529	34,529	34,529	34,529	34,529
Work Release Facility - (square feet)	10,800	10,800	10,800	10,800	10,800
Garages - (square feet)	5,978	5,978	5,978	5,978	5,978
Old Roseville Prison - (square feet)	0	0	0	0	45,850
Sub Station - (square feet)	0	0	0	0	0
Disaster Services					
Administrative Office - (square feet)	2,440	2,440	2,440	2,440	2,440
<u>Public Works</u>					
Engineer					
Courthouse - (square feet)	1,127	1,127	1,127	1,127	1,127
Highway Department - (square feet)	4,180	4,180	4,180	4,180	4,180
Frazeyburg Outpost - (square feet)	1,250	1,250	1,250	1,250	1,250
Administrative Office - (square feet)	2,800	2,800	2,800	2,800	2,800
Highway Garages - (square feet)	19,294	19,294	19,294	19,294	19,294
Bridge Department Garage - (square feet)	3,840	3,840	3,840	3,840	3,840
County Road Miles	530	530	530	530	529
Township Road Miles	702	702	701	701	715
State Route Miles	271	271	266	266	266
<u>Human Services</u>					
Developmental Disabilities					
Starlight Industries - (square feet)	12,000	12,000	12,000	12,000	12,000
Starlight Industries Workshop - (square feet)	15,960	15,960	15,960	15,960	15,960
Starlight School - (square feet)	31,450	31,450	31,450	31,450	31,450
Starlight Administration Offices - (square feet)	9,444	9,444	9,444	9,444	9,444
Starlight Bus Garage - (square feet)	5,400	5,400	5,400	5,400	5,400
Children Services					
County Agencies Building - (square feet)	18,301	18,301	18,301	18,301	18,301
Children Services Administrative Offices - (square feet)	0	0	0	0	28,600
Child Support Enforcement Agency					
CSEA Administrative Offices - (square feet)	31,204	31,204	31,204	31,204	31,204
Youth Services					
Juvenile Detention Center - (square feet)	3,675	3,675	3,675	3,675	3,675
Public Assistance					
Job and Family Services Administrative Offices - (square feet)	10,858	10,858	10,858	10,858	10,858
Job and Family Services Administrative Offices - (square feet)	0	0	0	0	21,900
Welfare Administrative Offices - (square feet)	1,194	1,194	1,194	1,194	1,194
<u>Health</u>					
Dog and Kennel					
Dog Pound - (square feet)	2,670	2,670	2,670	2,670	2,670
<u>Enterprise Funds</u>					
Sewer Department					
Sanitary Engineer Office - (square feet)	6,624	6,624	6,624	6,624	6,624
Sewer Lines Laid - (in feet)	35,789	24,607	5,547	22,417	35,264
Water Department					
Water Department Office - (square feet)	2,240	2,240	2,240	2,240	2,240
Water Lines Laid - (in feet)	17,960	13,350	54,163	58,361	51,660

Source: Muskingum County Departments

2005	2004	2003	2002
371	371	371	371
44,601	44,601	44,601	44,601
804	804	804	804
1,704	1,704	1,704	1,704
588	588	588	588
34,529	34,529	34,529	34,529
10,800	10,800	0	0
5,978	5,978	5,978	5,978
45,850	45,850	45,850	45,850
625	625	625	625
2,440	2,440	2,440	2,440
1,127	1,127	1,127	1,127
4,180	4,180	4,180	4,180
1,250	1,250	1,250	1,250
2,800	2,800	2,800	2,800
19,294	19,294	19,294	19,294
3,840	3,840	3,840	3,840
518	518	518	518
687	687	687	687
240	240	240	240
12,000	12,000	12,000	12,000
15,960	15,960	15,960	15,960
31,450	31,450	31,450	31,450
9,444	9,444	9,444	9,444
5,400	5,400	5,400	5,400
18,301	18,301	18,301	18,301
28,600	28,600	0	0
31,204	31,204	31,204	31,204
3,675	3,675	3,675	3,675
10,858	10,858	10,858	10,858
21,900	21,900	0	0
1,194	1,194	1,194	1,194
2,670	2,670	2,670	2,670
6,624	6,624	6,624	6,624
4,411	920	3,925	6,096
2,240	2,240	2,240	2,240
50,121	150,884	117,729	0

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Muskingum County Offices
Zanesville, Ohio 43701 – (740) 455-7109

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Dave Yost • Auditor of State

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
SEPTEMBER 8, 2011