

MUSKINGUM COUNTY, OHIO



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

The Muskingum County Library System

The Muskingum County Library System is comprised of the John McIntire Library, which is the main library, and five branch libraries serving Dresden, Duncan Falls/Philo, New Concord, Roseville and South Zanesville. In addition, the library offers outreach and extension services. The John McIntire Library boasts a Carnegie Building opened in March of 1908 and an addition that opened in 1991. The library includes an auditorium that seats 198 and meeting rooms as well.

Muskingum County, Ohio

**Comprehensive Annual
Financial Report**

For the Year Ended December 31, 2008

Anita J. Adams

Muskingum County Auditor

Prepared by the Muskingum County Auditor's Office



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

Real Property Division

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

Personal Property Division

Regina K. Price, Supervisor
Mollye A. Beale

Appraisal Division

Todd Hixson Steve Neilley
Brent Huffman

Mapping Division

Brett Stottsberry Andrew Roberts
Alan K. Reed

Fiscal Service Division

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

Inspector of Weights and Measures

Don Lang

INTRODUCTORY SECTION

DRESDEN BRANCH



DUNCAN FALLS/PHILO BRANCH



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Muskingum County, Ohio
401 Main Street
Zanesville, OH 43701

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

June 26, 2009

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, 2008. 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 nineteenth 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 Comprehensive Annual Financial Report (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 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, 2008 are fairly presented in conformity with generally accepted accounting principles. The independent accountants' report is presented as the first component of the financial section of this report. In addition, the County coordinates the requirement for the "Single Audit" of all its federal funds received in conjunction with the Auditor of State.

Management's Discussion and Analysis

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

PROFILE OF THE GOVERNMENT

Basic Information

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

For financial purposes, the County includes all funds, departments, and boards and agencies making up Muskingum County (the Primary Government) and its Component Units in accordance with the Governmental Accounting Standards Board (GASB) Statement No. 14 "The Financial Reporting Entity." The County's primary government comprises all entities not legally separate from the County, and includes the financial activities of the Children Services Board, the Board of Mental Retardation and Developmental Disabilities, Tuberculosis Clinic Board, the Board of Mental Health and Recovery Services, and all departments and activities that are directly operated by the County 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 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 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 Treasurer is responsible for the investment of idle County funds, as specified by Ohio law. Daily reconciliations of total County fund balances of the 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 995 people at the close of 2008, 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 College, Zane State College (formerly Muskingum Area Technical College) and the Zanesville Branch of Ohio University.

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

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

The County is provided with banking and financial services by nine 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, saw a decline in its economic condition during 2008. Although the County saw new business developments and expansions, these were offset by closings and lay-offs. The County continues to utilize its 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 30 local businesses in 2008 for facilities improvements and expansions, investments in equipment and machinery and job creation and retention.

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

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

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

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

Two paved roads through the Eastpointe Business Park were completed in the fall of 2008. Bateman Road and Future Drive were able to be finished after \$1.3 million was provided by the County Commissioners for this project as well as water and sewer extensions to the Avon complex located in the Park through the issuance of bond anticipation notes.

Also completed during 2008 were road improvements on Newark Road (Ohio 146). A new turn lane and a traffic signal at the entrance to the Ohio University-Zanesville (OUZ) and Zane State College campus were installed. The \$1.5 million project began in mid-May and included closing one access to the Muskingum County Home, securing right of way from the County and from OUZ on the opposite side of the road.

Work continued on the Muskingum 60 (Maple Avenue) Safety Project, which could include closing several business access points, creating right-in and right-outs on some streets and upgrading traffic signals and signage. The City of Zanesville has been looking at the corridor from the Colony Square Mall to the Underwood Street area for several years, in an effort to find a solution to traffic volumes that have pushed the area toward the top of the state's traffic crash data. The City applied for state funding in 2006 using data from an old engineering study, and was asked to update and resubmit the application for safety funding. The new study was completed in March 2007 and ODOT will fund \$1.6 million to help improve safety on the City's busiest thoroughfare.

Several small business developments occurred during the year. AT & T Wireless finished the remodeling of their store, retaining 10 jobs and creating 2. Heritage Stone completed the last phase of purchasing and installing new batch equipment to increase production and reduce scrap from 30 percent to 1 percent. Muskingum College saw the construction of the Walter K. Chess Center, with its striking pedestrian bridge connecting the east and west residential hills, and providing students with recreational and educational space. Producers Service Corporation continued tremendous growth with the completion of a new 9,000 square foot office facility and expanded vehicle fleet which added several new jobs.

Time Warner broke ground on its third call center in its Mid-Ohio Division in May of 2008. The \$5 million facility, located at 3940 Northpointe Drive will combine call center operations currently based at the Howard Street facility as well as another office building just off West Parkland Drive and has the potential to employ as many as 350 by 2010. The facility opened in the fall with 185 employees with plans to add 58 more in 2009 and 31 additional employees in 2010.

Avon Products Inc. continued construction of a 590,000 square foot distribution center at the Eastpointe Industrial Park. When completed, the facility will employ more than 500 people. The facility will have the capacity to ship 50 percent of its U.S. products once operational. The Company expects to invest approximately \$117 million in capital expenditures and have a \$14 million annual payroll. Hiring began the end of 2008 and is expected to continue through 2009 when the facility becomes fully operational.

After more than 60 years in operation, Mattingly Foods remains a company on the move, as evidenced by its third major expansion in 10 years. The Company officially opened its new \$3 million, 48,000-square-foot refrigerated storage facility. The addition will allow the Company to expand their capabilities and have room to grow the business in the future.

Expansions also occurred in the areas of housing, health care, parks and recreation. A new condominium community, Wellington Place, held their open house in September. The complex is located at the intersection of Northpointe Drive and Richvale Road. It will be home to 90 ranch-style condos. The in-fill housing development in the Pine Street/Pershing Road area began in late 2007 and continued during 2008. Several homes are under construction in Philip's Sub-division, which is located between Bates Street and Prospect Avenue. The development is being conducted by PIRHL Developers and the Zanesville Housing Development Corp.

More than \$400,000 in renovations were completed at the John McIntire Library. The Carnegie section of the Library, which is 100 years old and houses the technical services department, the Friends of the Library group and the administrative offices, were included in the renovations.

The local outpatient veteran's clinic operated by the Department of Veterans Affairs and the VA Healthcare System of Ohio moved to a new facility at the Genesis HealthPlex. The new facility is nearly double the size of the old facility and will offer expanded services. Orthopedic Associates of Zanesville also moved to a new expanded facility on Bell Street. The 7,904 square-foot expansion added eight new exam rooms and will enable them to hire three or four more orthopedic surgeons over the next few years. A new Kidney Care and Dialysis Center opened at 3239 Maple Avenue. Improving the dialysis patients' experience is a goal for the new kidney care center. The facility is designed to let the light in, and features wireless internet, satellite radio, TVs and heated massaging chairs.

Despite new development projects and expansions throughout the County, other existing businesses faced difficulties. Continuing to struggle due to the economy was the Longaberger Company. The "basket making" company's workforce dropped to approximately 2,600 in 2008, down from a peak of 8,200 in 2000.

Other businesses announced closings in 2008. 84 Lumber, located at 2656 Maysville Pike, is one of 30 stores nationwide that closed. After assessing operations and the current state of the home building industry the decision was made to close. Ohio Concrete Products at 3570 South River Road also announced their closing. The company will honor its contracts and finish jobs already in progress. After years of downsizing and layoffs, Lear Corporation decided to close its Zanesville operations. About 175 workers will lose their jobs by September of 2009, when the plant is shut down entirely.

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

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

The total labor force in Muskingum County averaged 35,288 during 2008, down 760 from the 2007 average. At 8.6 percent, the 2008 unemployment rate for the County was somewhat higher than the State of Ohio at (6.5 percent), and also higher than the national rate of (5.8 percent). The 2008 unemployment rate for the County increased .9 percent from 2007. Page S-45 in the Statistical Section of this report shows the unemployment rates of Muskingum County over the past 10 years.

Long - Term Financial Planning and Financial Policies

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

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

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

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

Major Initiatives

Muskingum County officials completed a comprehensive plan during 2008. The last time a comprehensive plan was completed was 1974. As industry has come and gone, improvements have been made to the transportation systems and development pressure has been pushing into farmlands. The plan presents a snapshot of what is occurring and recommendations on how growth should be managed over the next 10 years. More than 100 individuals over the past two years put together the updated plan. In the end, the group recommended new industry be placed in an existing area, such as Northpointe or Eastpointe industrial parks, in order to preserve farmland. Ten task forces were formed to develop separate recommendations for the comprehensive plan. They were agriculture, commercial and retail development, parks and green spaces, emergency services, law enforcement and health care, natural resources, residential housing and education, technology and communications, tourism and cultural/historical resources, and transportation and infrastructure.

The County Commissioners are continuing to explore options concerning the County Home. Those options include, building a new facility, renovating and rehabilitating the existing facility or privatizing the operations. Estimates indicate it would cost around \$15 million to build a new County Home. An engineering study on the structure in 2006 showed that the current building has five to eight years left for use, unless major repair work is done. In October of 2008, residents of the County Home were moved to the old Ohio District Council nursing facility on the East Pike.

The County signed a 27-month lease in August with the ODC Board to use the facility while the County decides whether to continue operations of a County Home, pass operating levies and bond issues to build a new facility or to allow a private firm to purchase bed licenses in advance of building a new facility.

The County also explored the possibility of a 2-1-1 system for the area. The 2-1-1 system, now serving approximately 8.6 million residents in 38 counties by way of 18 call centers across the State, is an alternative to 9-1-1 for non-emergency phone calls, connecting people with available community social service resources and volunteer opportunities. The Zanesville call center will also serve residents in Athens County through a partnership with United Appeal of Athens County.

County priorities continue to include major water and sewer projects to serve the County's economic growth. The County also continues to look at ways to extend water and sewer services to rural areas within the community. Some of the projects planned or started include: Rose Hill Water, Trinway Waterline, West Pike Sewer and the Sonora Sewer project.

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, 2007. This was the seventeenth consecutive year that the County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

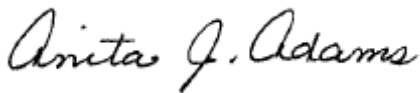
A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

Acknowledgments

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

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

Respectfully submitted,



Anita J. Adams
Muskingum County Auditor



Brian Hill
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, 2007

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.



A handwritten signature in black ink, appearing to read "M. L. Post".

President

A handwritten signature in black ink, appearing to read "Jeffrey R. Emer".

Executive Director

Muskingum County, Ohio

Elected Officials

December 31, 2008

Board of Commissioners

John D. Bates
Dorothy M. Montgomery
Brian D. Hill

County Auditor

Anita J. Adams

County Treasurer

Phillip D. Murphy

County Recorder

Karen B. Vincent

County Engineer

Douglas R. Davis

Court of Common Pleas

General

Mark C. Fleegle
Kelly J. Cottrill

Court of Common Pleas

Domestic Relations

Jeffrey A. Hooper

County Court

Eric D. Martin
Jay F. Vinsel

Clerk of Courts

Todd A. Bickle

County Coroner

Dr. Howard Marsh

Prosecutor

D. Michael Haddox

County Sheriff

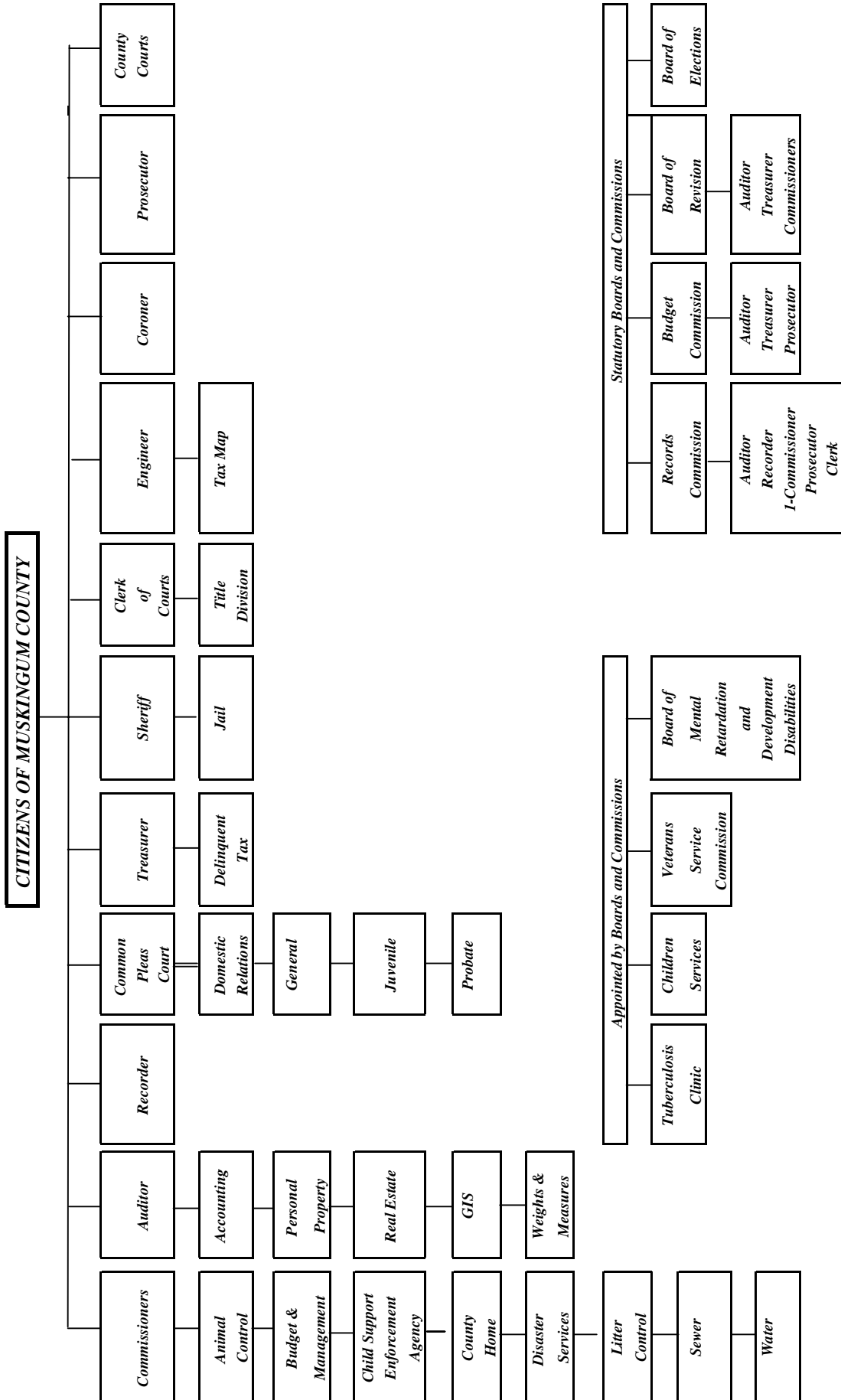
Robert J. Stephenson

Court of Common Pleas

Probate and Juvenile

Joseph A. Gormley

ORGANIZATION OF MUSKINGUM COUNTY



FINANCIAL SECTION

NEW CONCORD BRANCH



ROSEVILLE BRANCH





Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

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

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, 2008, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Muskingum Starlight Industries, Inc., which represent five percent of assets, ninety-six percent of net assets, and forty-one percent of revenues for the discretely presented component units of the County. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for the Muskingum Starlight Industries, Inc., on the report of the other auditors.

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

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Muskingum County, Ohio, as of December 31, 2008, 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, Starlight School Levy, Children Services Levy and the County Home Levy funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2009, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

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

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

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

June 26, 2009

Muskingum County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2008 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, 2008. 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 2008 are as follows:

- The assets of Muskingum County exceeded its liabilities at the close of the year ended December 31, 2008, by \$167,018,656 (net assets). Of this amount, \$15,233,179 may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net assets increased by \$3,817,038 from the total net assets at the beginning of the year 2008.
- At the end of the current year, the County reported unrestricted net assets for governmental activities of \$11,575,489.
- At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$35,801,994, a decrease of \$334,134 from the prior year. Of this amount, \$33,663,258 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 \$8,945,190, which represents 35 percent of total General Fund expenditures.

Using This Annual Financial Report

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

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

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

Government-Wide Financial Statements

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

Statement of Net Assets

While this document contains information about the funds used by the County to provide services to our citizens, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2008?" The *Statement of Net Assets* and the *Statement of Activities* answer this question.

Muskingum County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2008 Unaudited

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

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

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

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

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

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

Fund Financial Statements

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

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

Muskingum County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2008 Unaudited

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

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

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

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

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

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

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net assets for 2008 compared to 2007:

Muskingum County, Ohio

**Management's Discussion and Analysis
For the Year Ended December 31, 2008
Unaudited**

Table 1
Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2008	2007	2008	2007	2008	2007
Assets:						
Current and Other Assets	\$73,399,583	\$73,335,019	\$15,225,759	\$12,685,410	\$88,625,342	\$86,020,429
Capital Assets, Net	103,489,358	102,663,753	62,113,860	57,675,505	165,603,218	160,339,258
Total Assets	<u>176,888,941</u>	<u>175,998,772</u>	<u>77,339,619</u>	<u>70,360,915</u>	<u>254,228,560</u>	<u>246,359,687</u>
Liabilities:						
Current and Other Liabilities	23,483,862	23,859,503	1,042,496	1,052,086	24,526,358	24,911,589
Long-Term Liabilities	28,949,348	30,249,718	33,734,198	28,004,474	62,683,546	58,254,192
Total Liabilities	<u>52,433,210</u>	<u>54,109,221</u>	<u>34,776,694</u>	<u>29,056,560</u>	<u>87,209,904</u>	<u>83,165,781</u>
Net Assets:						
Invested in Capital Assets, Net of Related Debt	78,325,200	77,591,877	33,894,765	34,445,762	112,219,965	112,037,639
Restricted	34,555,042	31,778,540	5,010,470	10,470	39,565,512	31,789,010
Unrestricted	11,575,489	12,519,134	3,657,690	6,855,835	15,233,179	19,374,969
Total Net Assets	<u>\$124,455,731</u>	<u>\$121,889,551</u>	<u>\$42,562,925</u>	<u>\$41,312,067</u>	<u>\$167,018,656</u>	<u>\$163,201,618</u>

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 \$167,018,656 (\$124,455,731 in governmental activities and \$42,562,925 in business-type activities) as of December 31, 2008. By far, the largest portion of the County's net assets (67 percent) reflects its investment in capital assets (e.g., land, land improvements, construction in progress, buildings, machinery, equipment, furniture and fixtures, vehicles, and infrastructure), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net assets, \$39,565,512 or 24 percent, represents resources that are subject to restrictions on how they can be used. The remaining balance of unrestricted net assets (9 percent) is to be used to meet the County's ongoing obligations to citizens and creditors. The County's total net assets increased by \$3,817,038 during 2008. The majority of this increase is in the Governmental Activities with an increase of \$2,566,180 resulting from an increase in capital assets and a decrease in long-term liabilities. The County is diligently working to keep expenses below relatively fixed revenue streams. The increase in net assets for Business-Type Activities is a direct result of capital contributions from grantors and customers. Capital contributions totaled \$2,990,964 during 2008 in the Sewer and Water Enterprise Funds. These capital contributions resulted in increases in capital assets; current year capital asset deletions and depreciation offset this amount and still resulted in a net increase in capital assets of \$4,438,355 as can be demonstrated from the above table.

Muskingum County, Ohio

**Management's Discussion and Analysis
For the Year Ended December 31, 2008
Unaudited**

Table 2 shows the changes in net assets for 2008, compared to the changes in net assets for 2007.

Table 2
Change in Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2008	2007	2008	2007	2008	2007
Revenues:						
Program Revenues						
Charges for Services	\$11,571,552	\$12,568,384	\$5,657,303	\$5,421,362	\$17,228,855	\$17,989,746
Operating Grants, Contributions, and Interest	31,799,636	33,914,486	0	0	31,799,636	33,914,486
Capital Grants and Contributions, and Interest	3,895,305	1,235,066	2,990,964	1,365,050	6,886,269	2,600,116
Total Program Revenues	<u>47,266,493</u>	<u>47,717,936</u>	<u>8,648,267</u>	<u>6,786,412</u>	<u>55,914,760</u>	<u>54,504,348</u>
General Revenues						
Property Taxes	16,256,139	14,480,659	0	0	16,256,139	14,480,659
Permissive Sales Taxes	14,690,308	14,691,023	0	0	14,690,308	14,691,023
Intergovernmental	2,305,383	1,969,306	0	0	2,305,383	1,969,306
Investment Earnings	2,019,320	3,524,198	0	0	2,019,320	3,524,198
Payments in Lieu of Taxes	0	270,415	0	0	0	270,415
Gain in Sale of Capital Assets	0	85,975	0	0	0	85,975
Miscellaneous	850,742	474,622	43,025	78,656	893,767	553,278
Total General Revenues	<u>36,121,892</u>	<u>35,496,198</u>	<u>43,025</u>	<u>78,656</u>	<u>36,164,917</u>	<u>35,574,854</u>
Total Revenues	<u>83,388,385</u>	<u>83,214,134</u>	<u>8,691,292</u>	<u>6,865,068</u>	<u>92,079,677</u>	<u>90,079,202</u>
Program Expenses						
General Government						
Legislative and Executive	10,803,364	10,093,026	0	0	10,803,364	10,093,026
Judicial	6,536,839	6,474,827	0	0	6,536,839	6,474,827
Public Safety	11,010,480	10,880,837	0	0	11,010,480	10,880,837
Public Works	11,149,999	9,912,912	0	0	11,149,999	9,912,912
Health	2,763,387	2,705,873	0	0	2,763,387	2,705,873
Human Services	37,745,451	40,249,996	0	0	37,745,451	40,249,996
Interest and Fiscal Charges	843,330	790,269	0	0	843,330	790,269
Sewer	0	0	4,394,477	3,318,613	4,394,477	3,318,613
Water	0	0	3,015,312	2,827,804	3,015,312	2,827,804
Total Expenses	<u>80,852,850</u>	<u>81,107,740</u>	<u>7,409,789</u>	<u>6,146,417</u>	<u>88,262,639</u>	<u>87,254,157</u>
Increase before transfers	2,535,535	2,106,394	1,281,503	718,651	3,817,038	2,825,045
Transfers	30,645	44,023	(30,645)	(44,023)	0	0
Change in Net Assets	<u>2,566,180</u>	<u>2,150,417</u>	<u>1,250,858</u>	<u>674,628</u>	<u>3,817,038</u>	<u>2,825,045</u>
Net Assets Beginning of Year	118,243,594	116,945,163	40,870,230	40,267,726	159,113,824	157,212,889
Prior Period Adjustment	3,645,957	(851,986)	441,837	(72,124)	4,087,794	(924,110)
Restated Net Assets						
Beginning of Year - See Note 3	<u>121,889,551</u>	<u>116,093,177</u>	<u>41,312,067</u>	<u>40,195,602</u>	<u>163,201,618</u>	<u>156,288,779</u>
Net Assets End of Year	<u>\$124,455,731</u>	<u>\$118,243,594</u>	<u>\$42,562,925</u>	<u>\$40,870,230</u>	<u>\$167,018,656</u>	<u>\$159,113,824</u>

Muskingum County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2008 Unaudited

Governmental Activities

Governmental activities added to the County's net assets by \$2,566,180. Key elements of this change are as follows.

The County's direct charges to users of governmental services made up \$11,571,552 or 14 percent of total governmental revenues. These charges are for fees for real estate transfers, permissive motor vehicle license taxes, rent, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, and licenses and permits.

Operating grants, contributions, and restricted interest were the largest program revenues, accounting for \$31,799,636 or 38 percent of total revenues for governmental activities. The major recipients of intergovernmental revenues were the human services and public works programs. The human services showed a decrease in state funding from the prior year.

Permissive sales tax revenues account for \$14,690,308 or 18 percent of total governmental revenues. Another major component of general governmental revenues is property tax revenues, which accounted for \$16,256,139 or 19 percent of total governmental revenues. During 2007, the Starlight School Levy Special Revenue Fund replaced 2 levies originating from 1976 and 1980. The voted millage remained the same but these replacement levies are generating more revenue due to the increase in the effective millage as compared to the replaced levies. Calendar year 2008 was the first full year of collections.

The County's human services programs accounted for \$37,745,451, or 47 percent of total expenses for governmental activities. Other major program expenses for governmental activities include legislative and executive programs, which accounted for \$10,803,364, or 13 percent of total expenses, and public safety programs, which accounted for \$11,010,480 or 14 percent of total expenses. The public works and human services programs showed the largest change from the previous years, \$1,237,087 and (\$2,504,545), respectively. The increase in public works expenses was due to an increase in projects funded by increases in federal highway funds. During 2008, the County received and spent an additional \$1,196,267 more in federal highway funds than in prior years. The decrease in human services was due to a decrease in state funding for public assistance and child support services in the amounts of \$1,259,514 and \$782,393, respectively. These decreases in funding have resulted in decreases in expenses.

Business-Type Activities

The net assets for business-type activities increased \$1,250,858 during 2008. Charges for services were the largest program revenue, accounting for \$5,657,303 or 65 percent of total business-type revenues.

Table 3, for governmental activities, indicates the total cost of services and the net cost of services for 2008 as compared to 2007. 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, 2008
Unaudited**

Table 3
Governmental Activities

	Total Cost of Services <u>2008</u>	Net Cost of Services <u>2008</u>	Total Cost of Services <u>2007</u>	Net Cost of Services <u>2007</u>
General Government				
Legislative and Executive	\$10,803,364	\$6,846,057	\$10,093,026	\$5,753,001
Judicial	6,536,839	5,378,792	6,474,827	5,301,255
Public Safety	11,010,480	7,069,966	10,880,837	7,964,368
Public Works	11,149,999	1,612,953	9,912,912	1,943,531
Health	2,763,387	1,435,366	2,705,873	1,762,970
Human Services	37,745,451	10,399,893	40,249,996	9,874,410
Interest and Fiscal Charges	843,330	843,330	790,269	790,269
Total Expenses	<u>\$80,852,850</u>	<u>\$33,586,357</u>	<u>\$81,107,740</u>	<u>\$33,389,804</u>

Charges for services, operating and capital grants, contributions, and interest of \$47,266,493, or 58 percent of the total costs of services, were received and used to fund the governmental activities expenses of the County. The remaining \$33,586,357 in governmental expenses is funded primarily by property and permissive sales taxes, non-restricted intergovernmental revenues, interest, and miscellaneous revenues.

The \$10,399,893 in net cost of services for human services demonstrates the costs of services that were not supported from state and federal resources during 2008. As such, the taxpayers have approved property tax levies for the County Home, Starlight School, and Children Services programs. For public safety in 2008, the \$7,069,966 in net costs of services indicates the General Fund permissive sales tax and property tax levies are needed for the operation of the Sheriff's Department and the Detention Center. Management is concerned with the fact that there are insufficient program revenues to operate the Sheriff's Department and the Detention Center. To help reduce the tax burden and increase program revenues, the County is actively pursuing contracts for the housing of prisoners from other entities outside the County. The net cost of \$6,846,057 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, 2008 Unaudited

As of December 31, 2008, the County's governmental funds reported a combined ending fund balance of \$35,801,994, a decrease of \$334,134 in comparison with the prior year. \$33,663,258, or 94 percent of this total, constitutes unreserved undesignated fund balance, which is available for spending. The remainder of the fund balance is reserved to indicate that it is not available for new spending because it has already been committed to liquidate contracts and purchase orders of the prior year (\$779,692), has been reserved for claimants (\$110,815), or has been reserved for a variety of other restricted purposes (\$1,248,229). 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 2008, unreserved fund balance was \$8,945,190, while total fund balance was \$9,286,888. 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 35 percent to total General Fund expenditures, while total fund balance represents 36 percent of that same amount. The fund balance decreased from 2007 by \$2,073,166. This change is due to a decrease in interest revenue and an increase in expenditures in the amounts of \$1,656,503 and \$996,489, respectively. The decrease in interest revenue is primarily due to a decrease in the rate of return on investments. The increase in intergovernmental expenditures in the amount of \$436,567 is due to an increase in grants that the County has given to other governments.

At the end of 2008, the Public Assistance Special Revenue Fund had a deficit fund balance of \$265,500, in comparison to a deficit fund balance of \$947,136 at the end of 2007. This is due to a decrease in amounts expended for the various public assistance programs.

The fund balance of the Motor Vehicle and Gasoline Tax Special Revenue Fund at December 31, 2008 was \$1,069,807, a decrease of \$800,577 from the previous year. This fund saw a decrease in state shared revenues during 2008 along with higher fuel costs than in the previous year.

The fund balance of the County Home Levy Special Revenue Fund at December 31, 2008 was \$1,763,853, compared to a fund balance of \$1,534,700 at the end of 2007. Revenues exceeded expenditures by \$229,153. Revenues and expenditures have minimally changed from the prior year but this program continues to keep expenditures well below revenues in order to maintain a carry over balance into the next year.

The fund balance of the Starlight School Levy Special Revenue Fund at December 31, 2008 was \$10,710,209, an increase of \$1,568,627. This is due to an increase in property tax revenues due to the 2007 replacement levy. The voted millage remained the same but these replacement levies are generating more revenue due to the increase in the effective millage as compared to the replaced levies.

The fund balance of the Children Services Levy Special Revenue Fund at December 31, 2008 was \$4,645,360, an increase of \$413,845 from 2007. This is due to a decrease in amounts expended for children services programs.

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

Muskingum County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2008 Unaudited

As of December 31, 2008, net assets for the County's enterprise funds were \$42,562,925. Of that total, \$3,657,690 represents unrestricted net assets that are available for spending at the County's discretion.

As of December 31, 2008, unrestricted net assets in the self-insurance programs were \$1,047,963 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 changes from the original budget to the final budget. Budgeted revenues for intergovernmental revenues and other revenues were increased from the original estimate during the year due to additional revenues in these areas being received than originally anticipated. Final budgeted expenditures increased due to the County upgrading their real estate and appraisal system, improvements to the Roseville prison, and several departments purchasing miscellaneous equipment. The increase in expenditures was offset by a significant decrease in intergovernmental expenditures due to the re-appropriation of money into transfers out. The County had originally anticipated making specific intergovernmental expenditures out of the General Fund but later on in the year decided to transfer money to other funds for these payments. Variations between the final budgeted and actual receipts were most significant in Permissive Sales Taxes and Interest revenue. The higher than expected amounts received ultimately allowed for the increase in budgeted expenditures as outlined above. As can be seen from the General Fund budgetary statement, these increases in appropriations were not utilized during the year. Other than these specific situations, fluctuations in growth and diversity have typically not occurred in Muskingum County, allowing department managers the ability to consistently predict revenues and expenditures.

Capital Assets and Debt Administration

Capital Assets - The County's capital assets for governmental and business-type activities as of December 31, 2008, were \$165,603,218 (net of accumulated depreciation). This includes land, land improvements, construction in progress, buildings, machinery, equipment, furniture and fixtures, vehicles, and infrastructure.

For business-type activities, major capital asset additions during 2008 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 2007 and 2008. In addition, Note 10 (Capital Assets) provides capital asset activity during 2008.

Muskingum County, Ohio

**Management's Discussion and Analysis
For the Year Ended December 31, 2008
Unaudited**

Table 4
Capital Assets
(Net of Depreciation)

	Governmental Activities		Business-Type Activities		Total	
	2008	2007	2008	2007	2008	2007
Land	\$6,446,227	\$6,194,160	\$199,100	\$199,100	\$6,645,327	\$6,393,260
Land Improvements	32,074,914	32,074,914	0	0	32,074,914	32,074,914
Construction in Progress	368,266	32,490	1,513,369	1,539,981	1,881,635	1,572,471
Buildings	31,149,292	31,304,149	444,396	453,794	31,593,688	31,757,943
Machinery, Equipment, Furniture and Fixtures	1,543,533	1,767,419	182,908	214,401	1,726,441	1,981,820
Vehicles	1,580,850	1,062,225	93,109	105,612	1,673,959	1,167,837
Infrastructure	30,326,276	30,228,396	59,680,978	55,162,617	90,007,254	85,391,013
Total Capital Assets	\$103,489,358	\$102,663,753	\$62,113,860	\$57,675,505	\$165,603,218	\$160,339,258

Long-Term Debt - As of December 31, 2008, the County had total debt outstanding of \$58,109,623, \$24,462,434 in governmental activities and \$33,647,189 in business-type activities. Table 5 outlines the long-term debt held by the County during 2008 and 2007.

Table 5
Long-Term Debt

	Governmental Activities		Business-Type Activities		Total	
	2008	2007	2008	2007	2008	2007
General Obligation Bonds	\$12,050,810	\$13,000,855	\$17,413,024	\$18,068,740	\$29,463,834	\$31,069,595
Special Assessment Debt	780,669	785,929	0	0	780,669	785,929
Long-Term Bond						
Anticipation Notes	844,000	0	5,635,000	5,635,000	6,479,000	5,635,000
Revenue Bonds	0	0	5,517,100	530,500	5,517,100	530,500
OWDA Loans	0	0	5,082,065	3,699,119	5,082,065	3,699,119
Contracts Payable	10,459,447	11,486,515	0	0	10,459,447	11,486,515
Capital Leases	327,508	480,546	0	0	327,508	480,546
Total Long-Term Debt	\$24,462,434	\$25,753,845	\$33,647,189	\$27,933,359	\$58,109,623	\$53,687,204

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, 2008, is \$7,698,989.

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, 2008
Unaudited**

Economic Factors

The average unemployment rate for the County in 2008 was 8.6 percent, which is an increase from 7.7 percent from 2007. This rate exceeds the state's average rate for 2008 of 6.5 percent and the average 2008 national rate of 5.8 percent. The increase is reflective of the overall economy.

The County's \$1.505 billion tax base has decreased for the first time within the last six years. This is attributable to the decline in public utility personal property tax values due to State deregulation and the phase out of the general personal property tax. This decrease represents less than one percent of the assessed valuation from the prior year and supports the fact that real property values within the County have risen steadily over the past several years, and are now at an all time high. Despite uncertain economic conditions, the County's permissive sales tax revenues have continued to increase during the past five years, leveling off in 2007 and have remained consistent during 2008.

The various economic factors were considered in the preparation of the County's 2008 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 Anita J. Adams, Muskingum County Auditor, 401 Main Street, Zanesville, Ohio 43701.

Basic Financial Statements

Muskingum County, Ohio
Statement of Net Assets
December 31, 2008

	Primary Government			Component Units	
	Governmental Activities	Business - Type Activities	Total	Transportation Improvement District	Muskingum Starlight Industries, Inc.
Assets					
Equity in Pooled Cash and Cash Equivalents	\$39,274,125	\$11,635,622	\$50,909,747	\$22,134	\$0
Cash and Cash Equivalents with Fiscal Agents	1,851,726	0	1,851,726	0	0
Cash and Cash Equivalents	0	0	0	0	329,832
Investments	0	0	0	0	101,470
Prepaid Items	391,310	13,767	405,077	0	3,737
Materials and Supplies Inventory	599,622	850	600,472	0	69,406
Permissive Motor Vehicle License Tax Receivable	35,152	0	35,152	0	0
Permissive Sales Taxes Receivable	2,383,141	0	2,383,141	0	0
Accounts Receivable	189,988	2,385,138	2,575,126	0	42,265
Intergovernmental Receivable	6,411,982	919,786	7,331,768	0	0
Accrued Interest Receivable	101,427	0	101,427	0	0
Internal Balances	23,748	(23,748)	0	0	0
Property Taxes Receivable	18,411,179	0	18,411,179	0	0
Loans Receivable	355,229	0	355,229	0	0
Special Assessments Receivable	335,931	0	335,931	0	0
Deferred Charges	8,766	294,344	303,110	0	0
Due from Primary Government	0	0	0	0	10,186
Asset Constructed for Village	264,680	0	264,680	0	0
Contracts Receivable	0	0	0	10,459,447	0
Payments in Lieu of Taxes Receivable	2,761,577	0	2,761,577	0	0
Non-Depreciable Capital Assets	38,889,407	1,712,469	40,601,876	0	0
Depreciable Capital Assets, Net	64,599,951	60,401,391	125,001,342	0	11,051
<i>Total Assets</i>	<u>176,888,941</u>	<u>77,339,619</u>	<u>254,228,560</u>	<u>10,481,581</u>	<u>567,947</u>
Liabilities					
Matured Compensated Absences Payable	32,162	0	32,162	0	0
Accrued Wages and Benefits	1,060,082	24,638	1,084,720	0	4,886
Accounts Payable	1,061,490	86,658	1,148,148	248	2,787
Contracts Payable	127,719	0	127,719	0	0
Intergovernmental Payable	1,788,489	472,929	2,261,418	0	118
Accrued Interest Payable	92,011	266,271	358,282	0	0
Retainage Payable	25,135	0	25,135	0	0
Claims Payable	1,219,000	0	1,219,000	0	0
Deferred Revenue	15,750,619	0	15,750,619	0	0
Deferred Income	0	0	0	0	18,766
Notes Payable	2,316,969	192,000	2,508,969	0	0
Due to Component Unit	10,186	0	10,186	0	0
Long-Term Liabilities:					
Due Within One Year	4,449,970	928,107	5,378,077	1,064,888	0
Due In More Than One Year	24,499,378	32,806,091	57,305,469	9,394,559	0
<i>Total Liabilities</i>	<u>52,433,210</u>	<u>34,776,694</u>	<u>87,209,904</u>	<u>10,459,695</u>	<u>26,557</u>
Net Assets					
Invested in Capital Assets, Net of Related Debt	78,325,200	33,894,765	112,219,965	0	11,051
Restricted for:					
Capital Projects	3,037,311	0	3,037,311	0	0
Debt Service	228,502	5,010,470	5,238,972	0	0
Road and Bridge Projects	2,736,569	0	2,736,569	0	0
County Home Program	2,340,332	0	2,340,332	0	0
Starlight School Program	11,682,258	0	11,682,258	0	0
Children Services	5,037,380	0	5,037,380	0	0
Tuberculosis Clinic Program	1,110,952	0	1,110,952	0	0
Loan Guaranty	925,000	0	925,000	0	0
Other Purposes	7,456,738	0	7,456,738	0	0
Unrestricted	11,575,489	3,657,690	15,233,179	21,886	530,339
<i>Total Net Assets</i>	<u>\$124,455,731</u>	<u>\$42,562,925</u>	<u>\$167,018,656</u>	<u>\$21,886</u>	<u>\$541,390</u>

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Activities
For the Year Ended December 31, 2008

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
General Government:				
Legislative and Executive	\$10,803,364	\$3,939,014	\$18,293	\$0
Judicial	6,536,839	917,427	240,620	0
Public Safety	11,009,260	2,403,465	1,537,049	0
Public Safety - Intergovernmental	1,220	0	0	0
Public Works	10,034,274	782,137	5,176,915	3,577,994
Public Works - Intergovernmental	1,115,725	0	0	0
Health	1,338,500	360,706	194,332	317,311
Health - Intergovernmental	1,424,887	0	455,672	0
Human Services	37,745,451	3,168,803	24,176,755	0
Interest and Fiscal Charges	843,330	0	0	0
<i>Total Governmental Activities</i>	<u>80,852,850</u>	<u>11,571,552</u>	<u>31,799,636</u>	<u>3,895,305</u>
Business-Type Activities:				
Sewer	4,394,477	2,334,257	0	2,601,766
Water	3,015,312	3,323,046	0	389,198
<i>Total Business-Type Activities</i>	<u>7,409,789</u>	<u>5,657,303</u>	<u>0</u>	<u>2,990,964</u>
<i>Total Primary Government</i>	<u>\$88,262,639</u>	<u>\$17,228,855</u>	<u>\$31,799,636</u>	<u>\$6,886,269</u>
Component Units:				
Transportation Improvement District	\$1,253,540	\$442,502	\$0	\$827,438
Muskingum Starlight Industries, Inc.	932,702	385,229	675	0
<i>Total Component Units</i>	<u>\$2,186,242</u>	<u>\$827,731</u>	<u>\$675</u>	<u>\$827,438</u>

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
Miscellaneous
In-Kind Contribution
Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Assets

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

Net Assets End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and
Change in Net Assets

Primary Government			Component Units	
Governmental Activities	Business - Type Activities	Total	Transportation Improvement District	Muskingum Starlight Industries, Inc.
(\$6,846,057)	\$0	(\$6,846,057)	\$0	\$0
(5,378,792)	0	(5,378,792)	0	0
(7,068,746)	0	(7,068,746)	0	0
(1,220)	0	(1,220)	0	0
(497,228)	0	(497,228)	0	0
(1,115,725)	0	(1,115,725)	0	0
(466,151)	0	(466,151)	0	0
(969,215)	0	(969,215)	0	0
(10,399,893)	0	(10,399,893)	0	0
(843,330)	0	(843,330)	0	0
<u>(33,586,357)</u>	<u>0</u>	<u>(33,586,357)</u>	<u>0</u>	<u>0</u>
0	541,546	541,546	0	0
0	696,932	696,932	0	0
0	<u>1,238,478</u>	<u>1,238,478</u>	<u>0</u>	<u>0</u>
<u>(33,586,357)</u>	<u>1,238,478</u>	<u>(32,347,879)</u>	<u>0</u>	<u>0</u>
0	0	0	16,400	0
0	0	0	0	(546,798)
0	0	0	<u>16,400</u>	<u>(546,798)</u>
2,906,561	0	2,906,561	0	0
372,582	0	372,582	0	0
482,899	0	482,899	0	0
941,003	0	941,003	0	0
574,485	0	574,485	0	0
3,018,122	0	3,018,122	0	0
5,545,989	0	5,545,989	0	0
2,414,498	0	2,414,498	0	0
14,690,308	0	14,690,308	0	0
2,305,383	0	2,305,383	0	0
2,019,320	0	2,019,320	0	(14,419)
850,742	43,025	893,767	0	0
0	0	0	0	521,040
<u>36,121,892</u>	<u>43,025</u>	<u>36,164,917</u>	<u>0</u>	<u>506,621</u>
30,645	(30,645)	0	0	0
<u>36,152,537</u>	<u>12,380</u>	<u>36,164,917</u>	<u>0</u>	<u>506,621</u>
2,566,180	1,250,858	3,817,038	16,400	(40,177)
<u>121,889,551</u>	<u>41,312,067</u>	<u>163,201,618</u>	<u>5,486</u>	<u>581,567</u>
<u>\$124,455,731</u>	<u>\$42,562,925</u>	<u>\$167,018,656</u>	<u>\$21,886</u>	<u>\$541,390</u>

Muskingum County, Ohio
Balance Sheet
Governmental Funds
December 31, 2008

	General	Public Assistance	Motor Vehicle and Gasoline Tax	County Home Levy	Starlight School Levy
Assets					
Equity in Pooled Cash and Cash Equivalents	\$8,912,424	\$696,625	\$977,459	\$1,957,136	\$8,975,697
Cash and Cash Equivalents with Fiscal Agents	0	0	0	0	1,851,726
Restricted Cash and Cash Equivalents	110,815	0	0	0	0
Receivables:					
Property Taxes	3,284,792	0	0	3,419,093	6,281,642
Payments in Lieu of Taxes	656,859	0	0	84,506	159,073
Permissive Sales Taxes	2,383,141	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	35,152	0	0
Accounts	131,001	0	695	0	0
Accrued Interest	101,427	0	0	0	0
Intergovernmental	1,182,555	0	2,452,961	194,996	552,438
Interfund	205,172	99,510	8,994	0	0
Special Assessments	0	0	0	0	0
Loans	12,000	0	0	0	0
Materials and Supplies Inventory	159,991	7,609	347,003	689	24,714
Prepaid Items	287,864	37,897	2,374	16,950	36,234
<i>Total Assets</i>	<u>\$17,428,041</u>	<u>\$841,641</u>	<u>\$3,824,638</u>	<u>\$5,673,370</u>	<u>\$17,881,524</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$274,897	\$394,468	\$97,700	\$26,812	\$31,539
Contracts Payable	0	0	0	0	0
Retainage Payable	0	0	0	0	0
Accrued Interest Payable	0	0	9,100	0	0
Accrued Wages and Benefits	394,848	150,522	91,735	82,791	122,919
Matured Compensated Absences Payable	28,457	0	0	0	3,705
Interfund Payable	760,465	106,395	48,111	63,137	107,247
Intergovernmental Payable	241,569	455,756	34,979	38,182	51,811
Due to Component Unit	0	0	0	0	10,186
Notes Payable	0	0	403,256	0	0
Deferred Revenue	6,440,917	0	2,069,950	3,698,595	6,843,908
<i>Total Liabilities</i>	<u>8,141,153</u>	<u>1,107,141</u>	<u>2,754,831</u>	<u>3,909,517</u>	<u>7,171,315</u>
Fund Balances					
Reserved (See Note 25)	341,698	131,441	63,612	0	64,523
Unreserved:					
Undesignated, Reported in:					
General Fund	8,945,190	0	0	0	0
Special Revenue Funds (Deficit)	0	(396,941)	1,006,195	1,763,853	10,645,686
Debt Service Funds	0	0	0	0	0
Capital Projects Funds	0	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>9,286,888</u>	<u>(265,500)</u>	<u>1,069,807</u>	<u>1,763,853</u>	<u>10,710,209</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$17,428,041</u>	<u>\$841,641</u>	<u>\$3,824,638</u>	<u>\$5,673,370</u>	<u>\$17,881,524</u>

See accompanying notes to the basic financial statements

Children Services Levy	Other Governmental Funds	Total Governmental Funds
\$4,960,097	\$9,460,738	\$35,940,176
0	0	1,851,726
0	1,061,558	1,172,373
2,735,280	2,690,372	18,411,179
67,605	1,793,534	2,761,577
0	0	2,383,141
0	0	35,152
9,569	48,723	189,988
0	0	101,427
459,705	1,569,327	6,411,982
4,872	264,628	583,176
0	335,931	335,931
0	343,229	355,229
15,281	44,335	599,622
1,279	8,712	391,310
<u>\$8,253,688</u>	<u>\$17,621,087</u>	<u>\$71,523,989</u>

\$146,298	\$89,776	\$1,061,490
0	127,719	127,719
0	25,135	25,135
0	11,885	20,985
75,102	142,165	1,060,082
0	0	32,162
113,159	265,495	1,464,009
49,099	299,869	1,171,265
0	0	10,186
0	1,913,713	2,316,969
<u>3,224,670</u>	<u>6,153,953</u>	<u>28,431,993</u>

<u>3,608,328</u>	<u>9,029,710</u>	<u>35,721,995</u>
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88,356	1,449,106	2,138,736
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0	0	8,945,190
4,557,004	5,333,569	22,909,366
0	318,340	318,340
<u>0</u>	<u>1,490,362</u>	<u>1,490,362</u>

<u>4,645,360</u>	<u>8,591,377</u>	<u>35,801,994</u>
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<u>\$8,253,688</u>	<u>\$17,621,087</u>	<u>\$71,523,989</u>
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Muskingum County, Ohio
Reconciliation of Total Governmental Fund Balances to
Net Assets of Governmental Activities
December 31, 2008

Total Governmental Fund Balances		\$35,801,994
<i>Amounts reported for governmental activities in the statement of net assets are different because:</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		103,489,358
An asset constructed for a village is not a financial resource and therefore is not reported in the funds.		264,680
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:		
Property Taxes	2,660,560	
Payments in Lieu of Taxes	2,761,577	
Permissive Sales Taxes	1,249,465	
Special Assessments	335,931	
Intergovernmental	5,359,281	
Interest	101,427	
Charges for Services	125,846	
Fines and Forfeitures	24,582	
Rent	60,193	
Public Works	(3,999)	
Other	6,511	
Total	12,681,374	12,681,374
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.		1,047,963
Unamortized issuance costs represent deferred charges which do not provide current financial resources and, therefore, are not reported in the funds.		8,766
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.		(71,026)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
General Obligation Bonds	(12,050,810)	
Compensated Absences	(3,693,519)	
Special Assessments Bonds	(780,669)	
Early Retirement Incentive	(611,425)	
Long-Term Notes Payable	(844,000)	
Long-Term Contracts Payable	(10,459,447)	
Capital Leases	(327,508)	
Total	(28,767,378)	(28,767,378)
Net Assets of Governmental Activities		\$124,455,731

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, 2008

	General	Public Assistance	Motor Vehicle and Gasoline Tax	County Home Levy	Starlight School Levy
Revenues					
Property Taxes	\$2,828,687	\$0	\$0	\$2,937,879	\$5,399,968
Special Assessments	0	0	0	0	0
Permissive Sales Taxes	14,764,136	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	458,191	0	0
Charges for Services	4,537,349	1,100,505	900	773,391	0
Licenses and Permits	5,971	0	2,915	0	0
Fines and Forfeitures	384,649	0	70,478	0	0
Intergovernmental	2,482,293	13,753,077	5,016,709	697,523	4,340,747
Interest	1,812,142	0	7,628	5,071	54,522
Payments in Lieu of Taxes	92,228	0	0	11,865	22,335
Rent	162,995	0	0	0	0
Contributions and Donations	995	6,700	796	691	54,090
Other	544,055	77,410	60,784	6,553	21,686
<i>Total Revenues</i>	<u>27,615,500</u>	<u>14,937,692</u>	<u>5,618,401</u>	<u>4,432,973</u>	<u>9,893,348</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	8,189,676	0	0	0	0
Judicial	6,336,635	0	0	0	0
Public Safety	8,835,881	0	0	0	0
Public Works	365,577	0	5,634,456	0	0
Health	498,360	0	0	0	0
Human Services	533,806	14,656,444	0	4,203,820	7,875,421
Capital Outlay	9,145	0	0	0	0
Intergovernmental	1,027,140	0	124,805	0	0
Debt Service:					
Principal Retirement	1,755	3,534	165,666	0	0
Interest and Fiscal Charges	667	1,506	28,557	0	0
<i>Total Expenditures</i>	<u>25,798,642</u>	<u>14,661,484</u>	<u>5,953,484</u>	<u>4,203,820</u>	<u>7,875,421</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,816,858</u>	<u>276,208</u>	<u>(335,083)</u>	<u>229,153</u>	<u>2,017,927</u>
Other Financing Sources (Use)					
Proceeds from the Sale of Capital Assets	24,947	0	0	0	0
Bond Anticipation Notes Issued	0	0	0	0	0
Inception of a Capital Lease	9,145	0	0	0	0
Transfers In	41,100	405,428	140,000	0	700
Proceeds of OWDA Loans	0	0	0	0	0
Transfers Out	(3,965,216)	0	(605,494)	0	(450,000)
<i>Total Other Financing Sources (Use)</i>	<u>(3,890,024)</u>	<u>405,428</u>	<u>(465,494)</u>	<u>0</u>	<u>(449,300)</u>
<i>Net Change in Fund Balances</i>	<u>(2,073,166)</u>	<u>681,636</u>	<u>(800,577)</u>	<u>229,153</u>	<u>1,568,627</u>
Fund Balances (Deficit) at Beginning of Year - Restated (See Note 3)	11,360,054	(947,136)	1,870,384	1,534,700	9,141,582
<i>Fund Balances (Deficit) at End of Year</i>	<u>\$9,286,888</u>	<u>(\$265,500)</u>	<u>\$1,069,807</u>	<u>\$1,763,853</u>	<u>\$10,710,209</u>

See accompanying notes to the basic financial statements

Children Services Levy	Other Governmental Funds	Total Governmental Funds
\$2,350,304	\$2,309,176	\$15,826,014
0	67,573	67,573
0	0	14,764,136
0	0	458,191
1,245,142	2,092,904	9,750,191
0	450,521	459,407
0	207,118	662,245
2,832,335	8,337,079	37,459,763
4,057	135,720	2,019,140
9,492	97,000	232,920
0	417,672	580,667
3,181	22,935	89,388
3,349	132,952	846,789
<u>6,447,860</u>	<u>14,270,650</u>	<u>83,216,424</u>
0	1,474,125	9,663,801
0	134,943	6,471,578
0	1,888,109	10,723,990
0	4,774,429	10,774,462
0	791,489	1,289,849
6,034,015	4,566,185	37,869,691
0	3,050,101	3,059,246
0	1,509,897	2,661,842
0	1,061,299	1,232,254
0	796,249	826,979
<u>6,034,015</u>	<u>20,046,826</u>	<u>84,573,692</u>
413,845	(5,776,176)	(1,357,268)
0	0	24,947
0	844,000	844,000
0	10,890	20,035
0	4,695,698	5,282,926
0	103,507	103,507
0	(231,571)	(5,252,281)
<u>0</u>	<u>5,422,524</u>	<u>1,023,134</u>
413,845	(353,652)	(334,134)
<u>4,231,515</u>	<u>8,945,029</u>	<u>36,136,128</u>
<u>\$4,645,360</u>	<u>\$8,591,377</u>	<u>\$35,801,994</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, 2008

Net Change in Fund Balances - Governmental Funds (\$334,134)

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay and capital contributions exceeded depreciation in the current period:

Capital Asset Additions - Capital Outlay	5,841,460	
Capital Asset Additions - Capital Contributions	317,311	
Current Year Depreciation	<u>(4,084,993)</u>	
Total		2,073,778

An asset constructed for a village is an expenditure in the governmental funds, but in the statement of activities, the cost of the asset is capitalized and becomes an asset on the statement of net asset. 264,680

Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. This is the amount of the proceeds and loss on disposal of assets:

Loss on disposal of capital assets	(1,223,226)	
Proceeds from sale of capital assets	<u>(24,947)</u>	
		(1,248,173)

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	430,125	
Special Assessments	(67,573)	
Permissive Sales Taxes	(73,828)	
Payments in Lieu of Taxes	(232,920)	
Charges for Services	(396,079)	
Fines and Forfeitures	(3,193)	
Intergovernmental	58,120	
Interest	82,545	
Rent	60,123	
Contributions and Donations	(6,623)	
Public Works	(3,999)	
Other	3,953	
Total	<u>3,953</u>	(149,349)

Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets:

General Obligation Bonds	950,000	
Special Assessment Bonds Payable	109,181	
Capital Leases	<u>173,073</u>	
Total		1,232,254

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	(15,495)	
Amortization of bond premium	45	
Amortization of bond issuance costs	(487)	
Amortization of deferred amount on refunding	<u>(414)</u>	
Total		(16,351)

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 Special Assessment Debt	(103,507)	
Long-Term Bond Anticipation Notes	<u>(844,000)</u>	
		(947,507)

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. (20,035)

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	(489,415)	
Early Retirement Incentive	289,918	
Long-Term Contracts Payable	<u>1,027,068</u>	
Total		827,571

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. 883,446

Change in Net Assets of Governmental Activities \$2,566,180

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, 2008

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$2,900,000	\$2,872,490	\$2,859,654	(\$12,836)
Permissive Sales Taxes	13,500,000	13,500,000	14,751,436	1,251,436
Charges for Services	4,647,134	4,580,132	4,534,949	(45,183)
Licenses and Permits	0	6,800	5,971	(829)
Fines and Forfeitures	399,600	393,400	384,317	(9,083)
Intergovernmental	2,009,062	2,526,950	2,485,193	(41,757)
Interest	1,010,500	1,010,500	1,933,811	923,311
Payments in Lieu of Taxes	150,000	150,000	111,018	(38,982)
Rent	208,800	208,800	163,086	(45,714)
Other	278,600	1,162,934	791,822	(371,112)
<i>Total Revenues</i>	<u>25,103,696</u>	<u>26,412,006</u>	<u>28,021,257</u>	<u>1,609,251</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	11,478,432	11,887,820	8,357,307	3,530,513
Judicial	5,918,910	6,849,841	6,425,682	424,159
Public Safety	8,293,601	9,309,474	9,059,117	250,357
Public Works	254,542	432,073	359,407	72,666
Health	530,765	543,321	514,081	29,240
Human Services	547,313	575,249	533,598	41,651
Intergovernmental	3,438,257	1,410,079	943,317	466,762
<i>Total Expenditures</i>	<u>30,461,820</u>	<u>31,007,857</u>	<u>26,192,509</u>	<u>4,815,348</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(5,358,124)</u>	<u>(4,595,851)</u>	<u>1,828,748</u>	<u>6,424,599</u>
Other Financing Sources (Uses)				
Proceeds from the Sale of Capital Assets	10,000	10,000	24,947	14,947
Advances In	0	0	489,385	489,385
Advances Out	0	0	(456,930)	(456,930)
Transfers In	131,233	184,433	41,100	(143,333)
Transfers Out	(3,932,338)	(4,538,778)	(3,880,455)	658,323
<i>Total Other Financing Sources (Uses)</i>	<u>(3,791,105)</u>	<u>(4,344,345)</u>	<u>(3,781,953)</u>	<u>562,392</u>
<i>Net Change in Fund Balance</i>	(9,149,229)	(8,940,196)	(1,953,205)	6,986,991
Fund Balance at Beginning of Year	9,622,901	9,622,901	9,622,901	0
Prior Year Encumbrances Appropriated	682,720	682,720	682,720	0
<i>Fund Balance at End of Year</i>	<u>\$1,156,392</u>	<u>\$1,365,425</u>	<u>\$8,352,416</u>	<u>\$6,986,991</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, 2008

	<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	\$527,016	\$756,028	\$1,100,505	\$344,477
Intergovernmental	15,867,000	16,565,611	14,037,903	(2,527,708)
Contributions and Donations	0	6,700	6,700	0
Other	98,984	76,568	77,410	842
<i>Total Revenues</i>	<u>16,493,000</u>	<u>17,404,907</u>	<u>15,222,518</u>	<u>(2,182,389)</u>
Expenditures				
Current:				
Human Services	<u>17,395,301</u>	<u>17,987,826</u>	<u>15,995,295</u>	<u>1,992,531</u>
<i>Excess of Revenues Under Expenditures</i>	(902,301)	(582,919)	(772,777)	(189,858)
Other Financing Source				
Transfers In	<u>260,000</u>	<u>260,000</u>	<u>305,918</u>	<u>45,918</u>
<i>Net Change in Fund Balance</i>	(642,301)	(322,919)	(466,859)	(143,940)
Fund Balance (Deficit) at Beginning of Year	(1,102,843)	(1,102,843)	(1,102,843)	0
Prior Year Encumbrances Appropriated	<u>1,746,801</u>	<u>1,746,801</u>	<u>1,746,801</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$1,657</u></u>	<u><u>\$321,039</u></u>	<u><u>\$177,099</u></u>	<u><u>(\$143,940)</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, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Permissive Motor Vehicle License Tax	\$300,000	\$300,000	\$456,531	\$156,531
Charges for Services	0	900	900	0
Licenses and Permits	0	2,815	2,915	100
Fines and Forfeitures	90,000	90,000	70,478	(19,522)
Intergovernmental	4,920,000	4,945,000	5,020,569	75,569
Interest	25,000	25,000	9,036	(15,964)
Contributions and Donations	0	796	796	0
Other	0	180,989	50,836	(130,153)
<i>Total Revenues</i>	<u>5,335,000</u>	<u>5,545,500</u>	<u>5,612,061</u>	<u>66,561</u>
Expenditures				
Current:				
Public Works	4,741,844	6,043,800	5,846,195	197,605
Intergovernmental	0	124,805	124,805	0
Debt Service:				
Principal Retirement	165,666	165,666	165,666	0
Interest and Fiscal Charges	19,457	19,457	19,457	0
<i>Total Expenditures</i>	<u>4,926,967</u>	<u>6,353,728</u>	<u>6,156,123</u>	<u>197,605</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>408,033</u>	<u>(808,228)</u>	<u>(544,062)</u>	<u>264,166</u>
Other Financing Sources (Use)				
Revenue Notes Issued	0	403,256	403,256	0
Transfers In	435,124	860,124	140,000	(720,124)
Transfers Out	(792,212)	(1,701,004)	(605,494)	1,095,510
<i>Total Other Financing Sources (Use)</i>	<u>(357,088)</u>	<u>(437,624)</u>	<u>(62,238)</u>	<u>375,386</u>
<i>Net Change in Fund Balance</i>	50,945	(1,245,852)	(606,300)	639,552
Fund Balance at Beginning of Year	1,191,697	1,191,697	1,191,697	0
Prior Year Encumbrances Appropriated	238,232	238,232	238,232	0
<i>Fund Balance at End of Year</i>	<u>\$1,480,874</u>	<u>\$184,077</u>	<u>\$823,629</u>	<u>\$639,552</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, 2008

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$2,978,460	\$2,973,887	\$2,973,887	\$0
Charges for Services	558,173	702,313	773,391	71,078
Intergovernmental	536,148	697,523	697,523	0
Payments in Lieu of Taxes	18,000	18,000	16,936	(1,064)
Contributions and Donations	781	781	691	(90)
Other	1,080	5,248	6,553	1,305
<i>Total Revenues</i>	<u>4,092,642</u>	<u>4,397,752</u>	<u>4,468,981</u>	<u>71,229</u>
Expenditures				
Current:				
Human Services	<u>5,683,401</u>	<u>4,454,228</u>	<u>4,165,691</u>	<u>288,537</u>
<i>Net Change in Fund Balance</i>	(1,590,759)	(56,476)	303,290	359,766
Fund Balance at Beginning of Year	<u>1,590,759</u>	<u>1,590,759</u>	<u>1,590,759</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$1,534,283</u></u>	<u><u>\$1,894,049</u></u>	<u><u>\$359,766</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, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$3,084,817	\$5,650,645	\$5,471,984	(\$178,661)
Intergovernmental	2,557,122	4,397,853	4,337,779	(60,074)
Interest	0	50,000	44,511	(5,489)
Payments in Lieu of Taxes	0	32,346	32,346	0
Contributions and Donations	35,095	92,043	54,090	(37,953)
Other	30,000	25,877	21,686	(4,191)
<i>Total Revenues</i>	5,707,034	10,248,764	9,962,396	(286,368)
Expenditures				
Current:				
Human Services	7,560,872	8,958,493	7,955,328	1,003,165
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,853,838)	1,290,271	2,007,068	716,797
Other Financing Source (Use)				
Transfers In	0	700	700	0
Transfers Out	(450,000)	(450,000)	(450,000)	0
<i>Total Other Financing Source (Use)</i>	(450,000)	(449,300)	(449,300)	0
<i>Net Change in Fund Balance</i>	(2,303,838)	840,971	1,557,768	716,797
Fund Balance at Beginning of Year	8,900,667	8,900,667	8,900,667	0
Prior Year Encumbrances Appropriated	136,496	136,496	136,496	0
<i>Fund Balance at End of Year</i>	\$6,733,325	\$9,878,134	\$10,594,931	\$716,797

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, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$2,430,663	\$2,339,821	\$2,379,110	\$39,289
Charges for Services	1,245,433	1,245,433	1,242,552	(2,881)
Intergovernmental	3,007,960	3,125,316	2,758,385	(366,931)
Payments in Lieu of Taxes	0	0	13,549	13,549
Contributions and Donations	500	500	3,181	2,681
Other	25,100	25,100	2,969	(22,131)
<i>Total Revenues</i>	6,709,656	6,736,170	6,399,746	(336,424)
Expenditures				
Current:				
Human Services	9,032,068	9,110,453	6,269,875	2,840,578
<i>Net Change in Fund Balance</i>	(2,322,412)	(2,374,283)	129,871	2,504,154
Fund Balance at Beginning of Year	4,265,179	4,265,179	4,265,179	0
Prior Year Encumbrances Appropriated	238,113	238,113	238,113	0
<i>Fund Balance at End of Year</i>	\$2,180,880	\$2,129,009	\$4,633,163	\$2,504,154

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Fund Net Assets
Proprietary Funds
December 31, 2008

	<u>Business - Type Activities - Enterprise Funds</u>			Governmental Activities - Internal Service Funds
	<u>Sewer</u>	<u>Water</u>	<u>Total</u>	
Assets				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents	\$4,207,009	\$2,418,143	\$6,625,152	\$2,161,576
Restricted Cash and Cash Equivalents	5,010,470	0	5,010,470	0
Prepaid Items	454	13,313	13,767	0
Materials and Supplies Inventory	254	596	850	0
Receivables:				
Intergovernmental	903,500	16,286	919,786	0
Accounts	1,907,363	477,775	2,385,138	0
Interfund	2,387	65,289	67,676	904,581
<i>Total Current Assets</i>	<u>12,031,437</u>	<u>2,991,402</u>	<u>15,022,839</u>	<u>3,066,157</u>
Noncurrent Assets:				
Deferred Charges	176,368	117,976	294,344	0
Non-Depreciable Capital Assets	1,500,152	212,317	1,712,469	0
Depreciable Capital Assets, Net	37,729,625	22,671,766	60,401,391	0
<i>Total Noncurrent Assets</i>	<u>39,406,145</u>	<u>23,002,059</u>	<u>62,408,204</u>	<u>0</u>
<i>Total Assets</i>	<u>51,437,582</u>	<u>25,993,461</u>	<u>77,431,043</u>	<u>3,066,157</u>
Liabilities				
Current Liabilities:				
Accrued Wages and Benefits	10,771	13,867	24,638	0
Intergovernmental Payable	306,188	166,741	472,929	617,224
Accounts Payable	40,865	45,793	86,658	0
Accrued Interest Payable	242,668	23,603	266,271	0
Interfund Payable	79,884	11,540	91,424	0
Claims Payable - Health Benefits	0	0	0	1,219,000
Notes Payable	96,000	96,000	192,000	0
Current Portion of Compensated Absences Payable	9,952	26,336	36,288	0
Current Portion of General Obligation Bonds Payable	436,500	270,000	706,500	0
Current Portion of Revenue Bonds Payable	60,300	0	60,300	0
Current Portion of OWDA Loans Payable	29,039	95,980	125,019	0
<i>Total Current Liabilities</i>	<u>1,312,167</u>	<u>749,860</u>	<u>2,062,027</u>	<u>1,836,224</u>
Long-Term Liabilities (Net of Current Portion):				
Compensated Absences Payable	12,586	38,135	50,721	0
Claims Payable - Workers' Compensation	0	0	0	181,970
Notes Payable	5,635,000	0	5,635,000	0
General Obligation Bonds Payable	10,778,047	5,928,477	16,706,524	0
Revenue Bonds Payable	5,456,800	0	5,456,800	0
OWDA Loans Payable	1,143,555	3,813,491	4,957,046	0
<i>Total Long-Term Liabilities</i>	<u>23,025,988</u>	<u>9,780,103</u>	<u>32,806,091</u>	<u>181,970</u>
<i>Total Liabilities</i>	<u>24,338,155</u>	<u>10,529,963</u>	<u>34,868,118</u>	<u>2,018,194</u>
Net Assets				
Invested in Capital Assets, Net of Related Debt	21,096,654	12,798,111	33,894,765	0
Restricted for Debt Service	5,010,470	0	5,010,470	0
Unrestricted	992,303	2,665,387	3,657,690	1,047,963
<i>Total Net Assets</i>	<u>\$27,099,427</u>	<u>\$15,463,498</u>	<u>\$42,562,925</u>	<u>\$1,047,963</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, 2008

	<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>\$2,334,257</u>	<u>\$3,323,046</u>	<u>\$5,657,303</u>	<u>\$9,246,700</u>
Operating Expenses				
Personal Services	506,866	598,690	1,105,556	0
Contractual Services	1,984,456	720,706	2,705,162	1,265,308
Materials and Supplies	58,820	325,027	383,847	0
Claims	0	0	0	7,097,946
Depreciation	906,418	935,087	1,841,505	0
Amortization	122,168	0	122,168	0
Other	0	3,323	3,323	0
<i>Total Operating Expenses</i>	<u>3,578,728</u>	<u>2,582,833</u>	<u>6,161,561</u>	<u>8,363,254</u>
<i>Operating Income (Loss)</i>	<u>(1,244,471)</u>	<u>740,213</u>	<u>(504,258)</u>	<u>883,446</u>
Non-Operating Revenues (Expenses)				
Other Non-Operating Revenues	3,718	39,307	43,025	0
Interest and Fiscal Charges	(782,360)	(400,808)	(1,183,168)	0
Loss on Disposal of Capital Assets	(33,389)	(31,671)	(65,060)	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(812,031)</u>	<u>(393,172)</u>	<u>(1,205,203)</u>	<u>0</u>
<i>Income (Loss) Before Contributions and Transfers</i>	<u>(2,056,502)</u>	<u>347,041</u>	<u>(1,709,461)</u>	<u>883,446</u>
Capital Contributions from Grants	1,419,781	295,101	1,714,882	0
Capital Contributions from Customers	1,181,985	94,097	1,276,082	0
Transfers In	7,065	7,066	14,131	0
Transfers Out	(44,776)	0	(44,776)	0
<i>Change in Net Assets</i>	<u>507,553</u>	<u>743,305</u>	<u>1,250,858</u>	<u>883,446</u>
Net Assets Beginning of Year - Restated (See Note 3)	<u>26,591,874</u>	<u>14,720,193</u>	<u>41,312,067</u>	<u>164,517</u>
<i>Net Assets End of Year</i>	<u>\$27,099,427</u>	<u>\$15,463,498</u>	<u>\$42,562,925</u>	<u>\$1,047,963</u>

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2008

	<u>Business - Type Activities - Enterprise Funds</u>			Governmental Activities - Internal Service Fund
	<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	\$2,188,709	\$3,281,195	\$5,469,904	\$0
Cash Received from Transactions with Other Funds	0	0	0	9,213,620
Cash Payments for Employee Services and Benefits	(499,612)	(582,671)	(1,082,283)	0
Cash Payments for Goods and Services	(2,001,084)	(1,198,686)	(3,199,770)	(1,233,898)
Cash Payments for Claims	0	0	0	(7,200,090)
Other Non-Operating Revenues	3,718	39,307	43,025	0
Other Operating Expenses	0	(3,323)	(3,323)	0
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>(308,269)</u>	<u>1,535,822</u>	<u>1,227,553</u>	<u>779,632</u>
Cash Flows from Noncapital Financing Activities				
Advances Out	0	(72,939)	(72,939)	0
Transfers In	7,065	7,066	14,131	0
Transfers Out	(44,776)	0	(44,776)	0
<i>Net Cash Used for Noncapital Financing Activities</i>	<u>(37,711)</u>	<u>(65,873)</u>	<u>(103,584)</u>	<u>0</u>
Cash Flows from Capital and Related Financing Activities				
Payment for Capital Acquisitions	(5,046,268)	(1,042,926)	(6,089,194)	0
Proceeds of Bond Anticipation Notes	5,731,000	96,000	5,827,000	0
OWDA Loans Received	982,178	592,262	1,574,440	0
Proceeds of Revenue Bonds	5,000,000	0	5,000,000	0
Tap-In Fees	1,244,057	94,097	1,338,154	0
Capital Grants	250,000	198,839	448,839	0
Principal Paid on General Obligation Bonds	(426,500)	(265,000)	(691,500)	0
Principal Paid on Bond Anticipation Notes	(5,735,000)	(100,000)	(5,835,000)	0
Principal Paid on OWDA Loans	(26,915)	(164,579)	(191,494)	0
Principal Paid on Revenue Bonds	(13,400)	0	(13,400)	0
Interest and Fiscal Charges Paid on General Obligation Bonds	(509,346)	(282,352)	(791,698)	0
Interest and Fiscal Charges Paid on Bond Anticipation Notes	(131,287)	(3,098)	(134,385)	0
Interest and Fiscal Charges Paid on OWDA Loans	(15,611)	(74,985)	(90,596)	0
Interest and Fiscal Charges Paid on Revenue Bonds	(24,575)	0	(24,575)	0
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>1,278,333</u>	<u>(951,742)</u>	<u>326,591</u>	<u>0</u>
<i>Net Increase in Cash and Cash Equivalents</i>	932,353	518,207	1,450,560	779,632
Cash and Cash Equivalents Beginning of Year	<u>8,285,126</u>	<u>1,899,936</u>	<u>10,185,062</u>	<u>1,381,944</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$9,217,479</u>	<u>\$2,418,143</u>	<u>\$11,635,622</u>	<u>\$2,161,576</u>

(continued)

Muskingum County, Ohio
Statement of Cash Flows
Proprietary Funds (Continued)
For the Year Ended December 31, 2008

	<u>Business - Type Activities - Enterprise Funds</u>			Governmental Activities - Internal Service Fund
	<u>Sewer</u>	<u>Water</u>	<u>Total</u>	<u>Fund</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Operating Income (Loss)	(\$1,244,471)	\$740,213	(\$504,258)	\$883,446
Adjustments:				
Other Non-Operating Revenues	3,718	39,307	43,025	0
Depreciation	906,418	935,087	1,841,505	0
Amortization	122,168	0	122,168	0
Changes in Assets and Liabilities:				
Increase in Accounts Receivable	(143,679)	(41,851)	(185,530)	0
Increase in Prepaid Items	(454)	(13,313)	(13,767)	0
(Increase) Decrease in Interfund Receivable	(1,869)	150	(1,719)	(33,080)
Decrease in Materials and Supplies Inventory	420	1,757	2,177	0
Increase (Decrease) in Accounts Payable	7,123	(52,478)	(45,355)	0
Increase in Accrued Wages and Benefits	4,160	1,597	5,757	0
Decrease in Contracts Payable	(202,757)	(78,693)	(281,450)	0
Decrease in Retainage Payable	(4,272)	(61,365)	(65,637)	0
Increase in Compensated Absences Payable	1,508	14,386	15,894	0
Increase in Interfund Payable	375	0	375	0
Decrease in Claims Payable	0	0	0	(254,456)
Increase in Intergovernmental Payable	243,343	51,025	294,368	183,722
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>(\$308,269)</u>	<u>\$1,535,822</u>	<u>\$1,227,553</u>	<u>\$779,632</u>

Noncash Transactions:

During 2008, capital contributions from customers decreased \$62,072 in the Sewer Enterprise Fund due to a decrease in receivables for unbilled tap-in fees. The Sewer Enterprise Fund reflects capital contributions from grants in the amount of \$1,169,781 resulting from intergovernmental receivables of \$903,500 and capital asset acquisitions of \$266,281. The Water Enterprise Fund reflects capital contributions from grants in the amount of \$96,262 resulting from a decrease in intergovernmental receivables of \$7,639 and capital asset acquisitions of \$103,901.

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2008

Assets

Equity in Pooled Cash and Cash Equivalents	\$11,254,997
Cash and Cash Equivalents in Segregated Accounts	921,055
Receivables:	
Permissive Motor Vehicle License Tax	3,482
Intergovernmental	6,848,405
Accounts	2,625,640
Property Taxes	54,160,171
Lodging Taxes	17,811
Payments in Lieu of Taxes	<u>8,220,753</u>

<i>Total Assets</i>	<u><u>\$84,052,314</u></u>
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Liabilities

Intergovernmental Payable	\$77,573,888
Deposits Held and Due to Others	300,656
Undistributed Monies	<u>6,177,770</u>

<i>Total Liabilities</i>	<u><u>\$84,052,314</u></u>
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See accompanying notes to the basic financial statements

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2008

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 Mental Retardation and Developmental Disabilities, the Tuberculosis Clinic Board, the Board of Mental Health and Recovery Services, 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, 2008

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 Mental Retardation and Developmental Disabilities (MRDD), provides sheltered employment for mentally retarded or handicapped adults in Muskingum County. The Muskingum County Board of MRDD provides the workshop with staff salaries, transportation, equipment (except that used directly in the production of goods or rendering of services), staff to administer and supervise training programs, and other funds as necessary for the operation of the workshop. Based on the significant services and resources provided by the County to the workshop and the workshop's sole purpose of providing assistance to the retarded and handicapped adults of Muskingum County, the workshop is presented as a component unit of Muskingum County. The nature and significance of the relationship between the primary government and the organization is such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Separately entered into financial statements can be obtained from Muskingum Starlight Industries, Inc., Zanesville, Ohio.

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

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

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2008

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

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, 2008

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, 2008

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 mentally retarded and the developmentally disabled. County expenditures have been for social service contracts, medical providers and costs to maintain and operate buildings and buses provided for the mentally retarded and developmentally disabled.

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

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2008

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

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

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

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

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

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

C. Measurement Focus

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

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2008

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, 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 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, 2008, but which were levied to finance year 2009 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, 2008

E. Budgetary Process

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

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

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

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

The Job and Family Services Renovation Capital Projects Fund was not budgeted because the County did not anticipate any financial activity within this fund and none occurred.

F. Cash and Cash Equivalents

Cash balances of the County's funds, except cash held by a trustee, fiscal agent, or held in segregated accounts, are pooled and invested in short-term investments in order to provide improved cash management. During 2008, investments were limited to non-participating certificates of deposit, negotiable certificates of deposit, and federal, state, and local agency securities. Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Non-participating investment contracts are reported at cost or amortized cost. Investments of the cash management pool and investments with original maturities of three months or less at the time they are purchased by the County are presented on the financial statements as cash equivalents. Investments with an initial maturity of more than three months not purchased from the pool are reported as investments. The County has segregated bank accounts for monies held separate from the County's central bank account. These interest bearing depository accounts are presented on the financial statements as "Cash and Cash Equivalents in Segregated Accounts" since they are not required to be deposited into the County Treasury.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2008

Interest revenue is distributed to the funds according to the Muskingum County Prosecutor's interpretation of Ohio constitutional and statutory requirements. During 2008, interest was distributed to the General Fund, and certain special revenue, capital projects, and agency funds. Interest revenue credited to the General Fund during 2008 amounted to \$1,812,142, which includes \$1,533,253 assigned from other County funds.

G. Restricted Assets

Certain resources set aside for the guarantee of a component unit loan repayment are classified as restricted cash on the governmental balance sheet because its use is limited by applicable debt agreements. The governmental balance sheet is also showing restricted cash and cash equivalents for unspent debt proceeds and retainage payable. Restricted cash and cash equivalents in the General Fund represent the amount of unclaimed monies not available for appropriation. Restricted cash and cash equivalents in the Sewer Enterprise Fund represent the amount of unspent debt proceeds as of December 31, 2008. Certain resources set aside in the Sewer Enterprise Fund for the repayment of principal and interest on revenue bonds are classified as restricted assets because their use is limited by applicable bond covenants.

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, collectibility. 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, 2008, 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.

Muskingum County, Ohio

Notes to the Basic Financial Statements
December 31, 2008

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.

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.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2008

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.

N. Accrued Liabilities and Long-Term Obligations

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

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

O. Bond Premiums, Discounts, and Issuance Costs

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

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

P. Capital Contributions

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

Q. Fund Balance Reserves

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

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2008

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.

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

S. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction, or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net assets restricted for other purposes primarily include the guarantee of a component unit loan and also the net assets from the Motor Vehicle and Gasoline Tax, County Home Levy, Starlight School Levy, Children Services Levy, and Tuberculosis Levy 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.

The government-wide Statement of Net Assets reports \$39,565,512 of restricted net assets, of which no amounts were restricted by enabling legislation.

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.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2008

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 PRINCIPLES AND RESTATEMENT OF FUND BALANCES/NET ASSETS

A. Change in Accounting Principles

For 2008, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 49, "Accounting and Financial Reporting for Pollution Remediation Obligations" and GASB Statement No. 52, "Land and Other Real Estate Held as Investments by Endowments".

GASB Statement No. 49 addresses the accounting and financial reporting standards for pollution (including contamination) remediation obligations, which are obligations to address the current or potential detrimental effects of existing pollution by participating in pollution remediation activities such as site assessments and cleanups. The implementation of this statement did not result in any change to the County's financial statements.

GASB Statement No. 52 establishes consistent standards for the reporting of land and other real estate held as investments by essentially similar entities. It requires endowments to report their land and other real estate investments at fair value. Governments also are required to reporting the changes in fair value as investment income and to disclose the methods and significant assumptions employed to determine fair value, and other information that they currently present for other investments reported at fair value. The implementation of this statement did not result in any change to the financial statements.

B. Restatement of Fund Balances/Net Assets

During 2008, the County restated fund balance/net assets to reflect the full value of the Revenue in Lieu of Taxes Receivable that had previously been recorded for one year's collection. A restatement was also made for the outstanding balance of Special Assessments Receivable after receiving more accurate information from amortization schedules. In addition, net assets of governmental activities and the Sewer Enterprise Fund were restated due to modifications in the book value of capital assets as previously reported. Also, the outstanding balance of the long-term contracts payable was restated after receiving an updated amortization schedule from the State Infrastructure Bank. These restatements had the following effect on fund balance/net assets as previously reported at December 31, 2007:

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2008

	General Fund	County Home Levy	Starlight School Levy	Children Services Levy	Other Governmental Funds
Fund Balance as Previously Reported	\$11,472,446	\$1,553,193	\$9,176,934	\$4,246,309	\$9,157,618
Revenue in Lieu of Taxes Receivable	(112,392)	(18,493)	(35,352)	(14,794)	(212,589)
Adjusted Fund Balance at December 31, 2007	\$11,360,054	\$1,534,700	\$9,141,582	\$4,231,515	\$8,945,029
	Governmental Activities	Business-Type Activities			
Net Assets as Previously Reported	\$118,243,594	\$40,870,230			
Revenue in Lieu of Taxes Receivable	2,600,877	0			
Special Assessments Receivable	(280,693)	0			
Capital Assets	998,897	441,837			
Long-Term Contracts Payable	326,876	0			
Adjusted Net Assets at December 31, 2007	\$121,889,551	\$41,312,067			

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, and prepaid items are reported on the balance sheet (GAAP basis), but not on the budgetary basis.
- E. Cash that is held by the agency funds on behalf of County funds on a budget basis are allocated and reported on the balance sheet (GAAP basis) in the appropriate County fund.

Muskingum County, Ohio

**Notes to the Basic Financial Statements
December 31, 2008**

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	(\$2,073,166)	\$681,636	(\$800,577)	\$229,153	\$1,568,627	\$413,845
Net Adjustment for Revenue Accruals	240,844	284,826	395,508	(37,852)	(2,968)	(41,319)
Beginning of the Year:						
Unrecorded Cash	39,798	0	0	0	0	0
Unreported Interest	268,868	0	1,970	0	0	0
Agency Fund						
Cash Allocation	85,222	0	0	99,095	198,190	79,276
Prepaid Items	240,344	5,388	5,545	0	21,881	1,222
End of the Year:						
Unrecorded Cash	(46,341)	0	0	0	0	(35,601)
Unreported Interest	(128,379)	0	(562)	0	0	0
Agency Fund						
Cash Allocation	(54,255)	0	0	(25,235)	(126,174)	(50,470)
Prepaid Items	(287,864)	(37,897)	(2,374)	(16,950)	(36,234)	(1,279)
Net Adjustment for Expenditure Accruals	86,356	(781,776)	(52,542)	55,079	40,764	5,060
Transfers In	0	(99,510)	0	0	0	0
Transfers Out	84,761	0	0	0	0	0
Advances In	120,699	0	0	0	0	0
Advances Out	(88,244)	0	0	0	0	0
Encumbrances	(441,848)	(519,526)	(153,268)	0	(106,318)	(240,863)
Budget Basis	<u>(\$1,953,205)</u>	<u>(\$466,859)</u>	<u>(\$606,300)</u>	<u>\$303,290</u>	<u>\$1,557,768</u>	<u>\$129,871</u>

Muskingum County, Ohio

Notes to the Basic Financial Statements
December 31, 2008

NOTE 5 - ACCOUNTABILITY

The following funds had deficit fund balances/net assets as of December 31, 2008:

<u>Fund Type/Fund</u>	<u>Net Assets</u>
<u>Special Revenue Funds:</u>	
Public Assistance	\$265,500
Access Visitation	1,278
Rose Hill Water Project	62,454
Youth Services	5,794
Block Grants	12,216
Brandywine Loop Extension	724,197
<u>Capital Projects Funds:</u>	
Issue II	28,853
East Pointe Road Project	1,061,748

The deficits in the governmental funds are due to the recognition of payables in accordance with generally accepted accounting principles. The General Fund provides operating transfers for these funds but only as cash is required, not as deficits occur.

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:

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2008

1. United States Treasury Bills, Notes, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States, or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or securities entered into by any federal government agency or instrumentality, including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivision are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in (1) or (2) above, and repurchase agreements secured by such obligations, provided that these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAROhio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange similar securities or cash, equal value for equal value;
9. Up to twenty-five percent of the County's average portfolio may be in either of the following:
 - a. commercial paper notes in entities incorporated under the laws of Ohio or any other State that have assets exceeding five hundred million dollars rated at the time of purchase, which are rated in the highest qualification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation and which mature within 270 days after purchase;
 - b. bankers acceptances eligible for purchase by the federal reserve system and which mature within 180 days after purchase.
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.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2008

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, 2008, the County's Starlight School Levy Special Revenue Fund had a cash balance of \$1,851,726 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 Associate Director of Business, 160 Columbus Road, Mt. Vernon, Ohio 43050.

Cash on Hand

At year-end, the County had \$173,945 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, \$61,863,847 of the County's bank balance of \$63,869,154 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.

Muskingum County, Ohio

**Notes to the Basic Financial Statements
December 31, 2008**

Investments

As of December 31, 2008, 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	\$152,030	02/05/2013 to 07/08/2013	5.94%	AAA	S&P
Federal National Mortgage Association Bonds	50,266	03/16/2009	1.96%	AAA	S&P
Federal Home Loan Bank Bonds	664,360	11/01/2010 to 10/19/2016	25.96%	AAA	S&P
State and Local Government Series Bonds	39,600	07/01/2009 to 07/01/2014	1.55%	N/A	S&P
US Treasury Note	102,375	04/30/2010	4.00%	AAA	S&P
First Federal Community Bank	302,719	03/24/2011 to 03/20/2013	11.83%	AAA	S&P
Negotiable Certificates of Deposit	1,247,766	03/16/2009 to 07/11/2013	48.76%	N/A	N/A
Total	<u>\$2,559,116</u>		<u>100.00%</u>		

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

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

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

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

NOTE 7 - PROPERTY TAXES

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Property tax revenue received during 2008 for real and public utility property taxes represents collections of 2007 taxes. Property tax payments received during 2008 for tangible personal property (other than public utility property) is for 2008 taxes.

2008 real property taxes are levied after October 1, 2008, on the assessed value as of January 1, 2008, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2008 real property taxes are collected in and intended to finance 2009.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2008

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. 2008 public utility property taxes became a lien December 31, 2007, are levied after October 1, 2008, and are collected in 2009 with real property taxes.

2008 tangible personal property taxes are levied after October 1, 2007, on the value as of December 31, 2007. Collections are made in 2008. Tangible personal property assessments are being phased out - the assessment percentage for all property including inventory for 2008 is 6.25 percent. This will be reduced to zero for 2009. Tangible personal property taxes paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 30, with the remainder payable at September 20.

The full tax rate for all County operations for the year ended December 31, 2008, was \$14.05 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2008 property tax receipts were based are as follows:

Real Property	\$1,391,572,720
Public Utility Personal Property	72,610,030
General Business	40,980,620
Total Assessed Value	<u>\$1,505,163,370</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 tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2008 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 2008 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.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2008

NOTE 9 - RECEIVABLES

Receivables at December 31, 2008, consisted of taxes, payments in lieu of taxes, accrued interest, sales taxes, permissive motor vehicle license tax, accounts (billings for user charged services, including unbilled utility services and tap-in fees that the County is allowing property owners to pay over time), special assessments, interfund, loans, and intergovernmental receivables arising from grants, entitlements and shared revenues. A summary of the principal items of intergovernmental receivables follows:

<u>Governmental Activities</u>	<u>Amount</u>
Homestead and Rollback	\$1,044,096
Local Government Subsidies	661,608
Breakfast/Lunch Reimbursement	3,042
Public Defender	91,909
Housing of Prisoners	32,150
Detention Reimbursements	16,683
Rent	22,059
Medicare Reimbursements	131,275
Estate Taxes	11,562
MVL Distribution	1,289,860
Gasoline Excise Tax	1,162,827
JEDD Income Tax Sharing	138,416
OPOTA-CPT	11,040
911 Wireless Grant	37,318
Victims of Criminal Account Grant	29,058
Federal Highway Grant	400,037
Issue II	28,746
Community Development Block Grants	425,868
Jail Reduction Grant	15,118
Community Corrections Grant	109,168
Reclaim Ohio Grant	162,588
Youth and Community Partnership Grant	1,355
Children Services Grants and Subsidies	303,708
Child Support Enforcement Grants and Subsidies	28,200
Starlight School Levy Grants and Subsidies	199,289
Miscellaneous Intergovernmental Receivables	55,002
Total Governmental Activities	<u>6,411,982</u>
<u>Business - Type Activities</u>	
Community Development Block Grants	919,786
Total Intergovernmental Receivables	<u>\$7,331,768</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.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2008

In previous years, several tax abatement agreements were entered into between the County, local businesses, and various school districts to encourage economic growth in the County. In addition to the abatements, the businesses also agreed 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 for the full amount because an exchange transaction has taken place.

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, 2008.

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 \$265,906. The County has \$26,348 in delinquent special assessments at December 31, 2008.

Loans Receivable, although ultimately collectible, will not be collected within one year. The County is reflecting a \$343,229 loan receivable in the Debt Service Fund with \$20,000 to be received during 2009. This is the result of a loan made to the County Fairboard during 2002. The remaining amount of loans receivable of \$12,000 in the General Fund represents a loan made to Forever Dads that is to be repaid during 2009.

Muskingum County, Ohio

**Notes to the Basic Financial Statements
December 31, 2008**

NOTE 10 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2008, was as follows:

	Balance December 31, 2007	Additions	Reductions	Balance December 31, 2008
<u>Governmental Activities</u>				
Non-Depreciable Capital Assets:				
Land	\$6,194,160	\$252,817	(\$750)	\$6,446,227
Land Improvements	32,074,914	0	0	32,074,914
Construction in Progress	32,490	335,776	0	368,266
Total Non-Depreciable Capital Assets	<u>38,301,564</u>	<u>588,593</u>	<u>(750)</u>	<u>38,889,407</u>
Depreciable Capital Assets:				
Buildings	39,656,926	782,631	(153,178)	40,286,379
Machinery, Equipment, Furniture and Fixtures	6,068,985	231,423	(155,776)	6,144,632
Vehicles	5,549,847	1,083,441	(169,707)	6,463,581
Infrastructure	51,397,356	3,472,683	(2,308,411)	52,561,628
Total Depreciable Capital Assets	<u>102,673,114</u>	<u>5,570,178</u>	<u>(2,787,072)</u>	<u>105,456,220</u>
Accumulated Depreciation:				
Buildings	(8,352,777)	(792,600)	8,290	(9,137,087)
Machinery, Equipment, Furniture and Fixtures	(4,301,566)	(410,337)	110,804	(4,601,099)
Vehicles	(4,487,622)	(564,816)	169,707	(4,882,731)
Infrastructure	(21,168,960)	(2,317,240)	1,250,848	(22,235,352)
Total Accumulated Depreciation	<u>(38,310,925)</u>	<u>(4,084,993) *</u>	<u>1,539,649</u>	<u>(40,856,269)</u>
Total Depreciable Capital Assets, Net	<u>64,362,189</u>	<u>1,485,185</u>	<u>(1,247,423)</u>	<u>64,599,951</u>
Governmental Capital Assets, Net	<u>\$102,663,753</u>	<u>\$2,073,778</u>	<u>(\$1,248,173)</u>	<u>\$103,489,358</u>

*Depreciation expense was charged to governmental activities as follows:

General Government:	
Legislative and Executive	\$247,695
Judicial	151,583
Public Safety	374,860
Public Works	2,875,972
Health	53,538
Human Services	381,345
Total Depreciation Expense	<u>\$4,084,993</u>

Muskingum County, Ohio

**Notes to the Basic Financial Statements
December 31, 2008**

	Balance December 31, 2007	Additions	Reductions	Balance December 31, 2008
<u>Business - Type Activities</u>				
Non-Depreciable Capital Assets:				
Land	\$199,100	\$0	\$0	\$199,100
Construction in Progress	1,539,981	1,138,546	(1,165,158)	1,513,369
Total Non-Depreciable Capital Assets	<u>1,739,081</u>	<u>1,138,546</u>	<u>(1,165,158)</u>	<u>1,712,469</u>
Depreciable Capital Assets:				
Buildings	808,976	0	0	808,976
Machinery, Equipment, Furniture and Fixtures	334,074	27,728		361,802
Vehicles	672,826	44,570	0	717,396
Infrastructure	77,363,279	6,413,690	(115,564)	83,661,405
Total Depreciable Capital Assets	<u>79,179,155</u>	<u>6,485,988</u>	<u>(115,564)</u>	<u>85,549,579</u>
Accumulated Depreciation:				
Buildings	(355,182)	(9,398)	0	(364,580)
Machinery, Equipment, Furniture and Fixtures	(119,673)	(59,221)	0	(178,894)
Vehicles	(567,214)	(57,073)	0	(624,287)
Infrastructure	(22,200,662)	(1,830,269)	50,504	(23,980,427)
Total Accumulated Depreciation	<u>(23,242,731)</u>	<u>(1,955,961) *</u>	<u>50,504</u>	<u>(25,148,188)</u>
Total Depreciable Capital Assets, Net	<u>55,936,424</u>	<u>4,530,027</u>	<u>(65,060)</u>	<u>60,401,391</u>
Business - Type Activities Capital Assets, Net	<u>\$57,675,505</u>	<u>\$5,668,573</u>	<u>(\$1,230,218)</u>	<u>\$62,113,860</u>

*Of this amount, \$122,168 is presented as amortization expense on the Statement of Changes in Fund Net Assets relating to the County's purchased sewer capacity which is included in the above table as part of infrastructure.

NOTE 11 - RISK MANAGEMENT

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

Muskingum County, Ohio

**Notes to the Basic Financial Statements
December 31, 2008**

Property Coverage:

Property	\$122,595,716 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	\$6,000,000 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	\$5,000,000 each occurrence
	\$5,000,000 annual aggregate

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

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

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

The County maintains a limited risk health insurance program for employees through McKinley Life Insurance Company. Premiums are paid to a third party administrator, Aultra 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 \$8,802,850.

The claims liability of the Self-Insurance Health Internal Service Fund of \$1,219,000 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. Changes in the funds' claims liability for 2007 and 2008 were:

Fund	Balance at Beginning of Year	Current Year Claims	Claims Payments	Balance at End of Year
Self Insurance Health				
2007	\$1,271,000	\$6,897,348	\$6,903,348	\$1,265,000
2008	1,265,000	6,677,558	6,723,558	1,219,000

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2008

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 2008 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 \$799,194 have been accrued as liabilities at December 31, 2008, 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, 2008, 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 2007 and 2008 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
2007	\$19,789	\$810,789	\$6,650	\$0	\$823,928
2008	823,928	420,388	476,532	31,410	799,194

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 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 that has elements of both a defined benefit and a defined contribution plan. Under the combined plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to the traditional 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 the 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 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 that 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.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2008

Funding Policy - The Ohio Revised Code provides statutory authority for member and employer contributions. For the year ended December 31, 2008, members in state and local classifications contributed 10.0 percent of covered payroll and public safety and law enforcement members contributed 10.1 percent.

The County's contribution rate for 2008 was 14.0 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 17.4 percent of covered payroll. The Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to the traditional and combined plans for the years ended December 31, 2008, 2007, and 2006 were \$2,162,872, \$2,881,675, and \$3,021,972 respectively; 94 percent has been contributed for 2008 and 100 percent for 2007 and 2006. Contributions to the member-directed plan for 2008 were \$77,105 made by the County and \$55,075 made by the plan members.

B. State Teachers Retirement System (STRS)

Plan Description - Certified teachers, employed by the school for Mental Retardation and Developmental Disabilities, participate in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing multiple employer public employee retirement system administered by the State Teachers Retirement Board. 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 the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771, by calling (888) 227-7877, or by visiting the STRS Ohio Web site at www.strsoh.org.

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

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

Funding Policy - For the fiscal year ended June 30, 2008, 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 2007, 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.

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Notes to the Basic Financial Statements December 31, 2008

The County's required contributions for pension obligations to the DB Plan for the years ended December 31, 2008, 2007, and 2006 were \$117,376, \$116,740, and \$114,015, respectively; 100 percent has been contributed for years 2008, 2007, and 2006. Contributions to the DC and Combined plans for 2008 were \$158 made by the County and \$151 made by the plan members.

NOTE 13 - POST-EMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System (OPERS)

Plan Description - 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.

To qualify for post-employment health care coverage, age and service retirees under the traditional 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 4642 or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The post-employment health care plan was established under, and is administered in accordance with, Internal Revenue Code 401 (h). State statute requires that public employers fund post-employment health care through contributions to OPERS. A portion of each employer's contribution to 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 2008, local government employers contributed 14.0 percent of covered payroll (17.40 percent for public safety and law enforcement). 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. For 2008, the amount of the employer contributions which was allocated to fund post-employment health care was 7.0 percent of covered payroll.

The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits by the retiree or the retiree's surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2008, 2007, and 2006 were \$2,162,872, \$1,882,152 and \$1,424,316 respectively; 94 percent has been contributed for 2008 and 100 percent for 2007 and 2006.

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 as of January 1, 2006, January 1, 2007, and January 1, 2008, which allowed additional funds to be allocated to the health care plan.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2008

B. State Teachers Retirement System (STRS)

Plan Description – Ohio law authorizes STRS Ohio to offer a cost –sharing, multiple employer health care plan to eligible retirees who participated in the defined benefit or the combined pension plans and their eligible family members. Coverage includes hospitalization, physicians’ fees, prescription drugs, and reimbursement of monthly Medicare Part B premiums. Benefit provisions and the obligation to contribute are established by the STRS Ohio based on authority granted by State statute.

The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS Ohio.

STRS Ohio issues a financial report that includes financial information for the health care plan. Interested parties can view the most recent report at www.strsoh.org or obtain a copy by calling (888) 227-7877.

Funding Policy – Under Ohio law, funding for post-employment health care may be deducted from employer contributions. Of the 14 percent employer contribution rate, 1 percent of covered payroll was allocated to post-employment health care for the years ended June 30, 2008, 2007 and 2006. The 14 percent contribution is the maximum rate allowed under Ohio law.

All benefit recipients pay a portion of the health care cost in the form of a monthly premium. The County’s contributions allocated to fund post-employment health care benefits for the years ended December 31, 2008, 2007, and 2006 were \$9,029, \$8,980 and \$8,770, respectively; 100 percent has been contributed for years 2008, 2007, and 2006.

NOTE 14 - OTHER EMPLOYEE BENEFITS

A. Compensated Absences

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

B. Other Health Insurance Options

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

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, 2008**

NOTE 15 - CAPITAL LEASES-LESSEE DISCLOSURE

In prior years, the County has entered into capitalized leases for a copier, postage machines, excavators, a chipsreader, and a wheelloader. During 2008, the General Fund's Clerk of Courts Department entered into two leases for copiers. In prior years, a copier lease was entered into by the General Fund's Building Department. Capital leases for postage machines were entered into by the Public Assistance and Child Support Enforcement Agency Special Revenue Funds. The Engineer's office entered into capital leases for excavators, a chipsreader, and a wheelloader. Each lease meets the criteria of a capital lease set forth in the Statement of Financial Accounting Standards No. 13 "Accounting for Leases", which defines a capital lease as one which transfers benefits and risks of ownership to the lessee. Capital lease payments are reflected as debt service expenditures in the basic financial statements for the governmental funds.

Equipment acquired by lease has been capitalized in government-wide statements governmental activities in the amount of \$919,825, 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 \$709,494 at December 31, 2008. Principal payments towards capital leases during 2008 totaled \$173,073 for governmental activities.

Future minimum lease payments through 2012 for governmental activities are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2009	\$146,191	\$17,293
2010	153,553	9,929
2011	14,642	2,123
2012	13,122	573
Total	<u>\$327,508</u>	<u>\$29,918</u>

NOTE 16 - CONTRACTUAL COMMITMENTS

As of December 31, 2008, 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 12/31/2008</u>	<u>Amounts Remaining on Contracts</u>
County Agencies Renovation	Health Agency	\$430,736	\$317,311	\$113,425
Rose Hill Extension	Rose Hill Water Project	251,345	238,778	12,567
Pinecrest Tank Recoating	Water Enterprise	83,265	79,265	4,000
West Pike Extension	Sewer Enterprise	4,549,280	0	4,549,280
		<u>\$5,314,626</u>	<u>\$635,354</u>	<u>\$4,679,272</u>

NOTE 17 - LONG-TERM OBLIGATIONS

Changes in the County's long-term obligations during 2008 consist of the following:

Muskingum County, Ohio

Notes to the Basic Financial Statements
December 31, 2008

	Outstanding 12/31/2007	Additions	Deletions	Outstanding 12/31/2008	Amounts Due Within One Year
Governmental Activities					
General Obligation Bonds:					
1999 Various Interest Rate Child Support Enforcement Building Bonds - \$4,000,000	\$2,820,000	\$0	\$175,000	\$2,645,000	\$185,000
1999 Various Interest Rate Juvenile Detention Facility Bonds - \$5,000,000	3,535,000	0	220,000	3,315,000	230,000
1998 Variable Interest Rate County Facilities Refunding Bonds - \$6,905,000	3,545,000	0	440,000	3,105,000	440,000
2002 Various Interest Rate Various Purpose Serial Bonds - \$1,670,000	1,160,000	0	110,000	1,050,000	115,000
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	595,000	0	5,000	590,000	5,000
2006 Various Interest Rate Various Purpose Term Bonds - \$600,000	260,000	0	0	260,000	0
Bond Premium	855	0	45	810	0
Total General Obligation Bonds	13,000,855	0	950,045	12,050,810	975,000
Special Assessment Debt with Governmental Commitment:					
1989 7.89% Falls Special Assessment OWDA - \$957,246	71,797	0	47,862	23,935	23,935
1989 7.89% Maysville Special Assessment OWDA - \$445,478	115,826	0	17,819	98,007	17,819
1996 Variable Interest Nob Hill Special Assessment Bonds - \$610,000	365,000	0	30,000	335,000	35,000
2002 Various Interest Rate Ash Meadows Special Assessment Serial Bonds - \$130,000	90,000	0	10,000	80,000	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	50,000	0	3,500	46,500	3,500
2003 Various Interest Rate Capital Facilities Refunding Term Bonds - \$17,000	17,000	0	0	17,000	0
Deferred Amount on Refunding	(8,694)	0	(414)	(8,280)	0
2008 4.21% Rose Hill Road Area Waterline Special Assessment OWDA - \$103,507	0	103,507	0	103,507	0
Total Special Assessment Debt	785,929	103,507	108,767	780,669	90,254
Long-Term Bond Anticipation Notes:					
2008 3.95% Taxable County Building Acquisition Note - \$492,000	0	492,000	0	492,000	0
2008 2.5% County Building Acquisition Note - \$352,000	0	352,000	0	352,000	0
Total Long-Term Bond Anticipation Notes	0	844,000	0	844,000	0
Compensated Absences	3,204,104	2,069,489	1,580,074	3,693,519	1,860,529
Workers' Compensation Claims Payable	390,426	268,076	476,532	181,970	0
Long-Term Contracts Payable - TID	11,486,515	0	1,027,068	10,459,447	1,064,888
Capital Lease	480,546	20,035	173,073	327,508	146,191
Early Retirement Incentive Payable	901,343	0	289,918	611,425	313,108
Total Governmental Activities	\$30,249,718	\$3,305,107	\$4,605,477	\$28,949,348	\$4,449,970

(continued)

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2008

(continued)

<u>Business - Type Activities</u>	Outstanding 12/31/2007	Additions	Deletions	Outstanding 12/31/2008	Amounts Due Within One Year
General Obligation Bonds:					
1999 Various Interest Rate East Muskingum General Obligation					
Refunding Bonds - \$1,365,000	\$1,080,000	\$0	\$35,000	\$1,045,000	\$35,000
Unamortized Accounting Loss	(23,216)	0	(1,137)	(22,079)	0
2002 Various Interest Rate Sewer					
Improvement Serial Bonds - \$940,000	655,000	0	65,000	590,000	65,000
2002 Various Interest Rate Sewer					
Improvement Term Bonds - \$605,000	605,000	0	0	605,000	0
2003 Various Interest Rate Capital Facilities					
Refunding Serial Bonds - \$7,641,000	6,450,000	0	311,500	6,138,500	316,500
2003 Various Interest Rate Capital Facilities					
Refunding Term Bonds - \$2,078,000	2,078,000	0	0	2,078,000	0
Bond Discount	(12,852)	0	(612)	(12,240)	0
Deferred Amount on Refunding	(620,925)	0	(34,442)	(586,483)	0
2006 Various Interest Rate Sewer					
Improvement Serial Bonds - \$5,995,000	5,725,000	0	280,000	5,445,000	290,000
2006 Various Interest Rate Sewer					
Improvement Term Bonds - \$2,125,000	2,125,000	0	0	2,125,000	0
Bond Premium	7,733	0	407	7,326	0
Total General Obligation Bonds	18,068,740	0	655,716	17,413,024	706,500
Long-Term Bond Anticipation Notes:					
2007 4.5% Bartlett Run Sanitary Sewer					
Various Purpose Note - \$5,635,000	5,635,000	0	5,635,000	0	0
2008 3.5% Bartlett Run Sanitary Sewer					
Improvement Note - \$5,635,000	0	5,635,000	0	5,635,000	0
Total Long-Term Bond Anticipation Notes	5,635,000	5,635,000	5,635,000	5,635,000	0
Revenue Bonds:					
1990 5.00% Avondale Sewer Revenue Bonds - \$179,000					
	140,500	0	3,400	137,100	3,600
2002 4.5% Adamsville Sewer Revenue Bonds - \$387,000					
	356,000	0	7,000	349,000	7,000
2002 4.5% Adamsville Sewer Revenue Bonds - \$46,000					
	34,000	0	3,000	31,000	3,000
2008 4.5% Bartlett Run Sanitary Sewer					
Revenue Bonds - \$5,000,000	0	5,000,000	0	5,000,000	46,700
Total Revenue Bonds	530,500	5,000,000	13,400	5,517,100	60,300
OWDA Loans:					
1989 7.89% Maysville Mortgage Revenue					
OWDA - \$474,813	217,331	0	26,915	190,416	29,039
2002 1.5% Gaysport Waterline Extension					
OWDA - \$1,231,757	1,045,223	0	35,593	1,009,630	36,129
2002 1.5% Adamsville Water Project OWDA - \$749,580					
	636,066	0	21,660	614,406	21,986
2003 1.5% Coal Run Water Extension OWDA - \$264,201					
	235,432	0	7,465	227,967	7,578
2003 1.5% Chandlersville Waterlines					
OWDA - \$1,026,608	900,367	0	29,225	871,142	29,665
2004 1.5% Chandlersville Waterlines OWDA - \$21,844					
	19,769	0	613	19,156	622
2006 2.0% Nashport Waterline OWDA - \$486,702					
	364,428	0	20,414	344,014	0
2007 2.0% Adamsville Waterline Extension					
OWDA - \$335,100	280,503	43,456	22,616	301,343	0
2008 2.0% Water Supply Line OWDA - \$548,806					
	0	548,806	26,993	521,813	0
2008 4.21% West Pike Sanitary Sewer - \$982,178					
	0	982,178	0	982,178	0
Total OWDA Loans	3,699,119	1,574,440	191,494	5,082,065	125,019
Compensated Absences	71,115	48,894	33,000	87,009	36,288
Total Business - Type Activities	\$28,004,474	\$12,258,334	\$6,528,610	\$33,734,198	\$928,107

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2008

Governmental Activities

General Obligation Bonds

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

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

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

On July 18, 2006, the County issued \$600,000 in various interest rate Various Purpose Serial Bonds and \$260,000 in various interest rate Various Purpose Term Bonds. The proceeds of these bonds retired bond anticipation notes that were used 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.

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

Year Ending December 31,	Principal	Interest	Total
2009	\$975,000	\$589,810	\$1,564,810
2010	1,050,000	539,952	1,589,952
2011	885,000	492,362	1,377,362
2012	930,000	451,238	1,381,238
2013	985,000	406,259	1,391,259
2014-2018	5,290,000	1,252,050	6,542,050
2019-2023	1,725,000	215,765	1,940,765
2024-2026	210,000	19,287	229,287
Total	<u>\$12,050,000</u>	<u>\$3,966,723</u>	<u>\$16,016,723</u>

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2008

Special Assessment Bonds

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

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

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

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

During 2008, the County issued \$103,507 in Rose Hill Road Area Waterline Special Assessment OWDA bonds. The bonds were used to pay the costs of planning and constructing water lines for the village of Rose Hill.

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
2009	\$48,500	\$31,276	\$79,776
2010	48,500	28,606	77,106
2011	48,500	25,907	74,407
2012	53,000	23,190	76,190
2013	58,000	20,161	78,161
2014-2018	215,000	50,811	265,811
2019-2023	75,000	13,218	88,218
2024-2028	14,500	2,533	17,033
2029	2,500	116	2,616
Total	<u>\$563,500</u>	<u>\$195,818</u>	<u>\$759,318</u>

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An amortization schedule for the Rose Hill Road Area Waterline OWDA loan will not be available until the entire amount of the loan has been drawn down or the project is complete. Special assessment OWDA debt service requirements to maturity are as follows:

Year Ending December 31,	Principal	Interest	Total
2009	\$41,754	\$9,621	\$51,375
2010	17,819	6,327	24,146
2011	17,819	4,921	22,740
2012	17,819	3,515	21,334
2013	17,819	2,109	19,928
2014	8,912	703	9,615
Total	\$121,942	\$27,196	\$149,138

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

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

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

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

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

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

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

Optional Redemptions

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

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

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

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

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Long-Term Bond Anticipation Notes

During 2008, the County issued a \$492,000 Taxable County Building Acquisition Note and a \$352,000 County Building Acquisition Note both of which mature on May 15, 2009. These notes were again refinanced prior to the issuance of the financial statements. The bond anticipation notes were issued for the purpose acquiring a County building and acquiring and improving two parcels of land to provide parking.

Compensated Absences

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

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

As collateral for the loan, the State Infrastructure Bank has received an assignment of all use payments from the County and an assignment of tax increment financing from the Longaberger Company. As of December 31, 2008, the District had drawn down the total authorized amount of \$11,464,129 from the loan and Muskingum County has established a guaranty fund to collateralize the loan.

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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 proposed 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, 2008, 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 \$10,459,447 at December 31, 2008. 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, an excavator, a chipspreader, and a wheelloader. These leases will be repaid through the General Fund and the Public Assistance, Child Support Enforcement Agency and Motor Vehicle and Gasoline Tax 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 1999, the County issued \$1,365,000 in East Muskingum Sewer General Obligation Refunding Bonds. The proceeds were used to pay \$1,292,100 in outstanding 1990 East Muskingum Sewer Revenue bonds which resulted in a current refunding of the 1990 bonds outstanding. These refunding bonds will be repaid from Sewer Enterprise Fund revenues. The refunding resulted in a difference between the net carrying amount of the debt and the acquisition price. This difference, reported in the accompanying financial statements as an increase to bonds payable, is being amortized to interest expense through the year 2029 using the straight-line method. The amount amortized for 2008 is \$1,137. The County completed the current refunding to reduce its total debt service payments over the remaining 16 years of the refunded bonds. Issuance costs associated with the bond issue in the amount of \$26,053 are deferred and will be amortized over the life of the bonds using the straight-line method.

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

On December 1, 2003, the County issued \$10,000,000 of Various Purpose General Obligation Capital Facilities Refunding Bonds that consisted of \$7,905,000 in serial bonds and \$2,095,000 in term bonds with varying interest rates from 1.15% to 4.625%. \$930 of the proceeds was used to refund outstanding Avondale general obligation bonds. \$9,718,070 of the proceeds were used to refund outstanding East Muskingum Sewer Revenue Bonds, East Muskingum Series F Improvement Bonds, and Water Resource Revenue Bonds.

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The capital facilities refunding bonds were sold at a discount of \$15,906 that will be amortized over the life of the bonds using the straight-line method. Issuance costs associated with the bond issue in the amount of \$196,611 are deferred and will be amortized over the life of the bonds using the straight-line method.

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

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

Year Ending December 31,	Principal	Interest	Total
2009	\$706,500	\$768,925	\$1,475,425
2010	731,500	743,303	1,474,803
2011	756,500	716,321	1,472,821
2012	782,000	687,056	1,469,056
2013	822,000	656,220	1,478,220
2014-2018	4,615,000	2,745,880	7,360,880
2019-2023	5,580,000	1,673,031	7,253,031
2024-2028	3,845,500	421,396	4,266,896
2029-2030	187,500	13,067	200,567
Total	<u>\$18,026,500</u>	<u>\$8,425,199</u>	<u>\$26,451,699</u>

Mandatory Redemptions for Business-Type General Obligation Bonds

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

Year	Amount
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:

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

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

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

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

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

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

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

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2008

Optional Redemptions

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

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

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

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

Long-Term Bond Anticipation Notes

The Sewer Enterprise Fund entered into a bond anticipation note on July 31, 2007, for \$5,635,000. This note matured on January 17, 2008 and was refinanced with another bond anticipation note for the same amount and will mature on January 15, 2009. The original note was entered into for the purpose of paying initial costs of sewer line construction. The entire amount of the original issue has been spent on this project. As of the date of the financial statements, the bond anticipation note outstanding at December 31, 2008 was refinanced with proceeds of revenue bonds on January 15, 2009.

Revenue Bonds

The County has pledged future sewer customer revenues, net of specified operating expenses, to repay \$5,517,100 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 2042. 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 \$37,975 and (\$212,167), respectively.

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Revenue bond debt service requirements to maturity are as follows:

Year Ending December 31,	Principal	Interest	Total
2009	\$60,300	\$236,010	\$296,310
2010	62,500	246,224	308,724
2011	64,900	243,393	308,293
2012	67,500	241,051	308,551
2013	71,000	237,394	308,394
2014-2018	399,600	1,136,279	1,535,879
2019-2023	473,800	1,039,652	1,513,452
2024-2028	586,600	922,928	1,509,528
2029-2033	692,800	778,913	1,471,713
2034-2038	831,100	612,275	1,443,375
2039-2043	1,014,200	408,114	1,422,314
2044-2048	1,192,800	165,928	1,358,728
Total	<u>\$5,517,100</u>	<u>\$6,268,161</u>	<u>\$11,785,261</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 \$1,456,991 in sewer system OWDA loans issued in 1989 and 2008. 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 \$42,526 and (\$212,167), respectively.

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

The County has pledged future water customer revenues, net of specified operating expenses, to repay \$4,664,598 in water system OWDA loans issued between 2002 and 2008. Proceeds from these loans provided financing for various water projects. The loans are payable solely from water customer net revenues and are payable through 2034. Annual principal and interest payments on the loans as compared to net future revenues are not estimable but are expected to be less than net revenues in each year the loans are outstanding. Principal and interest paid for the current year and total customer net revenues were \$239,564 and 1,714,607, respectively.

Amortization schedules for the Nashport Waterline, Adamsville Waterline Extension, Water Supply Line, and West Pike Sanitary Sewer loans will not be available until the entire amount of the loans have been drawn down or the project is complete. Annual debt service requirements to maturity for the remaining OWDA loans are as follows:

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2008

Year Ending December 31,	Principal	Interest	Total
2009	\$125,019	\$55,800	\$180,819
2010	128,755	52,063	180,818
2011	132,694	48,124	180,818
2012	136,849	43,968	180,817
2013	141,238	39,580	180,818
2014-2018	553,362	152,446	705,808
2019-2023	574,284	109,493	683,777
2024-2028	618,839	64,938	683,777
2029-2033	521,224	17,855	539,079
2034	453	3	456
Total	<u>\$2,932,717</u>	<u>\$584,270</u>	<u>\$3,516,987</u>

Compensated Absences

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

Conduit Debt

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, 2008, \$88,990,000 of industrial revenue bonds have been entered into, and \$40,940,000 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, 2008 is \$1,735,714.

The County's overall legal debt margin at December 31, 2008 was \$28,430,095.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2008

NOTE 18 - NOTES PAYABLE

The following summarizes the note transactions for the year ended December 31, 2008:

	Interest Rate	Outstanding 12/31/2007	Issued	Retired	Outstanding 12/31/2008
Special Revenue Fund:					
Dump Truck Promissory Note	4.50%	\$0	\$403,256	\$0	\$403,256
Various Purpose Bond Anticipation Note	2.375%	0	825,000	0	825,000
Brandywine Loop Extension	4.15%	825,000	0	825,000	0
Total Special Revenue Fund		825,000	1,228,256	825,000	1,228,256
Capital Projects Funds:					
East Point Road Project	4.00%	1,100,000	0	1,100,000	0
Various Purpose Bond Anticipation Note	2.375%	0	1,058,000	0	1,058,000
Issue 2	2.00%	91,231	0	60,518	30,713
Issue 2	2.00%	22,837	0	22,837	0
Total Capital Projects Funds		1,214,068	1,058,000	1,183,355	1,088,713
Proprietary Funds:					
Sewer Enterprise Fund	2.375%	0	96,000	0	96,000
Water Enterprise Fund	2.375%	0	96,000	0	96,000
Sewer Enterprise Fund	4.00%	100,000	0	100,000	0
Water Enterprise Fund	4.00%	100,000	0	100,000	0
Total Proprietary Funds		200,000	192,000	200,000	192,000
Total All Funds		\$2,239,068	\$2,478,256	\$2,208,355	\$2,508,969

All of the notes, with the exception of the Dump Truck Promissory Note and the Issue 2 notes are bond anticipation notes. The Dump Truck Promissory Note and the Issue 2 notes are revenue anticipation notes. All of the notes are backed by the full faith and credit of the County. The County entered into \$825,000 in Brandywine Loop Extension bond anticipation notes during 2007 that was paid off during 2008. These notes were retired by the issuance of \$825,000 in bond anticipation notes during 2008. The proceeds of the original note were granted to the City of Zanesville in order to be used for an extension to a road within the city limits. The County entered into \$1,100,000 in East Point Road Project bond anticipation notes during 2007. These notes were retired partly by the issuance of \$1,058,000 in bond anticipation notes issued during 2008. The proceeds of the original note were used to construct a road to East Point. The Issue 2 revenue anticipation notes have a remaining maturity of one year and will be retired from the Motor Vehicle and Gasoline Tax Special Revenue Fund.

The bond anticipation notes have a maturity of one year or less. Annual debt service requirements to maturity for the Issue 2 revenue anticipation notes are as follows:

Year Ending December 31,	Principal	Interest	Total
2009	\$30,713	\$307	\$31,020

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2008

NOTE 19 - OPERATING LEASES-LESSEE DISCLOSURE

The County has entered into a lease for land and a building in conjunction with the City of Zanesville. The County and City lease the Anchor Glass Facilities from the Zanesville-Muskingum County Port Authority and in turn rent the facilities month to month to the Anchor Glass Corporation. For 2008 the County's portion of the rental payment was \$121,469. 2008 was the final year of the operating lease.

During 2008, the County has entered into a lease agreement with the Ohio Council of Pentecostal Churches, Inc. to rent a building for the County Home. The term of the lease agreement is for twenty-seven months and ends on December 31, 2010. The terms of the agreement call for the County to make monthly rent payments of \$8,333.33 for an approximate total of \$100,000 annually. During 2008, the County paid \$25,000 in rental payments for this lease. The amounts to be paid during 2009 and 2010 are \$100,000 in each of the years.

NOTE 20 - INTERNAL BALANCES

Interfund balances at December 31, 2008 consist of the following individual fund receivables and payables:

<u>Interfund Payable</u>	Interfund Receivable									
	Major Funds							Other Nonmajor Govern- mental	Workers' Compensa- tion Self- Insurance	Total
	General	Public Assistance	Motor Vehicle and Gasoline Tax	Children Services Levy	Sewer	Water	Total			
Major Funds:										
General	\$0	\$99,510	\$8,994	\$0	\$0	\$0	\$264,613	\$387,348	\$760,465	
Public Assistance	1,429	0	0	0	0	0	0	104,966	106,395	
Motor Vehicle and										
Gasoline Tax	0	0	0	0	0	0	0	48,111	48,111	
County Home Levy	0	0	0	0	1,794	0	15	61,328	63,137	
Starlight										
School Levy	70	0	0	0	0	0	0	107,177	107,247	
Children										
Services Levy	43,732	0	0	0	593	0	0	68,834	113,159	
Sewer	70,440	0	0	0	0	0	0	9,444	79,884	
Water	366	0	0	0	0	0	0	11,174	11,540	
Other Nonmajor										
Governmental	89,135	0	0	4,872	0	65,289	0	106,199	265,495	
Total All Funds	\$205,172	\$99,510	\$8,994	\$4,872	\$2,387	\$65,289	\$264,628	\$904,581	\$1,555,433	

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, 2008**

Interfund transfers during 2008 consisted of the following:

Transfer from	Transfer to							Totals
	Major Funds							
	General	Public Assistance	Motor Vehicle and Gasoline Tax	Starlight School Levy	Sewer	Water	Other Nonmajor Governmental	
Major Funds:								
General Fund	\$0	\$405,428	\$140,000	\$700	\$7,065	\$7,066	\$3,404,957	\$3,965,216
Motor Vehicle and Gasoline Tax	0	0	0	0	0	0	605,494	605,494
Starlight School Levy	0	0	0	0	0	0	450,000	450,000
Sewer	0	0	0	0	0	0	44,776	44,776
Other Nonmajor Governmental	41,100	0	0	0	0	0	190,471	231,571
Total All Funds	\$41,100	\$405,428	\$140,000	\$700	\$7,065	\$7,066	\$4,695,698	\$5,297,057

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 2008.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2008

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

B. Mental Health and Recovery Services Board

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

During 2008, Muskingum County contributed \$916,601 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 mentally retarded and developmentally disabled residents in the participating counties. MEORC is made up of the superintendents of each county's Board of Mental Retardation and Developmental Disabilities. Revenues are generated by fees and state grants. During 2008, the County contributed \$444,855 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 2008, the County contributed \$40,000 to SEAT. The continued existence of the SEAT is not dependent on the County's continued participation and the County has no equity interest in or financial responsibility for the SEAT. The SEAT has no outstanding debt. The SEAT is a component unit of the City of Zanesville.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2008

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 Mental Retardation and 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 2008, the County contributed \$27,665 to the Council. Continued existence of the Council is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding.

F. Area Agency on Aging

The Area Agency on Aging is a regional council of governments that assists nine counties including Muskingum County in providing services to senior citizens in the Council's service area. The Area Agency on Aging is governed by a board of directors comprised of one representative appointed by each participating county. The board has total control over budgeting, personnel, and all other financial matters. The Area Agency on Aging receives Title III monies to be used for programs within the member counties. During 2008, 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 2008, 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, 2008

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 2008, 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. The County and the City currently lease the Anchor Glass Facilities from the Authority pursuant to a 1988 operating lease agreement. The County and the City sublease the facilities to the Anchor Glass Corporation. The payments are used for the payment of the Authority's outstanding bonds. The County's share of the Anchor Glass Corporation's rent income and the related operating lease payments are reflected in the General Fund. In addition to the required operating lease and long-term contract payable payments, the County contributed \$1,400,000 for loans, grants, and administrative fees to the Authority during 2008. Separately entered into 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 2008, 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, 2008

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: 2 representatives from the Muskingum County Juvenile Court, one representative from the Zanesville-Muskingum County General Health District, and 2 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 2008, the Authority received \$392,050 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, 2008

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 and local government revenue assistance monies during 2008. The County serves as fiscal agent for the Park District and the activity is reflected in the Park District Agency Fund.

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 2008 was \$368,773.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2008

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 2008, these contributions were \$521,040.

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.

NOTE 25 - FUND EQUITY RESERVES

The following reservations of fund balances existed as of December 31, 2008:

Fund/Reserve Type	Amount
<u>Major Funds:</u>	
General Fund	
Reserved for Encumbrances	\$230,883
Reserved for Claimants	110,815
Total General Fund	<u>341,698</u>
Public Assistance	
Reserved for Encumbrances	131,441
Motor Vehicle and Gasoline Tax	
Reserved for Encumbrances	63,612
Starlight School Levy	
Reserved for Encumbrances	64,523
Children Services Levy	
Reserved for Encumbrances	88,356
Total Major Funds	<u>689,630</u>
<u>Nonmajor Funds:</u>	
Reserved for Encumbrances	200,877
Reserved for Loans Receivable	323,229
Reserved for Loan Guaranty	925,000
Total Non-major Funds	<u>1,449,106</u>
Grand Total All Funds	<u><u>\$2,138,736</u></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.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2008

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.

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 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.

The District is a discretely presented component unit in Muskingum County's December 31, 2008 Comprehensive Annual Financial Report, as defined by the provisions of GASB Statement Nos. 14 and 39. Also, the Zanesville-Muskingum County Port Authority serves as the Administrative Agent for the District. The District's management believes these financial statements represent all activities for which the District is financially accountable.

B. Summary of Significant Accounting Policies

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

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2008

Basis of Presentation

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

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

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

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 2008 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.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2008

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

Measurement Focus

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

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 Non-Exchange 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.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2008

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

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

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

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

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 and thus reports this road as a capital asset on its books. 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. Restatements

Debt schedules for the State Infrastructure Bank previously assumed that the authorized loan amounts were disbursed before the interest accrual period began. During 2008, the District received notification that debt schedules have been adjusted to reflect actual transaction dates and amounts, so interest accrues to the actual amounts disbursed. This calculation is based on six month increments and resulted in lower payments for the District.

Muskingum County, Ohio

**Notes to the Basic Financial Statements
December 31, 2008**

During 2008, District management was informed that \$2,019 billed to the District by a contractor for the State Route 93/22 project would not be eligible for payment from the Ohio Department of Transportation. The District, in turn, will not be required to pay the contractor.

The revised debt schedules and unallowable costs resulted in the following restatements:

	Balance Sheet - Debt Service Fund Statement of Net Assets			Balance Sheet - Debt Service Fund Statement of Net Assets	
	Deferred Revenue	Contracts Receivable	Long-term Liabilities	Intergovernmental Receivable	Contracts Payable
December 31, 2007	\$ 11,813,391	\$ 11,813,391	\$ 11,813,391	\$ 2,019	\$ 2,019
Restatement Amount	<u>(326,876)</u>	<u>(326,876)</u>	<u>(326,876)</u>	<u>(2,019)</u>	<u>(2,019)</u>
January 1, 2008	<u>\$ 11,486,515</u>	<u>\$ 11,486,515</u>	<u>\$ 11,486,515</u>	<u>\$ 0</u>	<u>\$ 0</u>

These restatements had no effect on net assets and fund balances.

D. 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, 2008 the District had cash and investments with a carrying amount of \$22,134, which is included in and collateralized with Muskingum County's cash management pool.

E. Receivables

Receivables at December 31, 2008 consisted of contracts. All receivables are considered collectible in full due to the executed contracts with the Muskingum County Commissioners.

A summary of the principal items of contracts receivable follows:

Governmental Activities:	
Contract Receivable	\$10,459,447

F. Long-Term Obligations

Changes in the long-term obligations of the District during 2008 were as follows:

	Outstanding 1/1/2008	Additions	(Reductions)	Outstanding 12/31/2008	Amounts Due Within One Year
Governmental Activities:					
General Long-Term Obligation:					
State Infrastructure Bank - 4%	\$8,574,946	\$0	(\$532,532)	\$8,042,414	\$555,405
State Infrastructure Bank - 3%					
Additional Loan Proceeds	2,911,569	0	(494,536)	2,417,033	509,483
Total General Long-Term Obligation	<u>\$11,486,515</u>	<u>\$0</u>	<u>(\$1,027,068)</u>	<u>\$10,459,447</u>	<u>\$1,064,888</u>

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2008

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

	Loans			
	State Infrastructure Bank - 4%		State Infrastructure Bank - 3%	
	Principal	Interest	Principal	Interest
2009	\$555,405	\$335,963	\$509,483	\$68,718
2010	579,260	312,108	524,882	53,319
2011	604,140	287,228	540,747	37,455
2012	630,089	261,279	557,091	21,111
2013	657,152	234,216	284,830	4,272
2014-2018	3,734,190	722,652	0	0
2019-2020	1,282,178	54,874	0	0
	\$8,042,414	\$2,208,320	\$2,417,033	\$184,875

The District entered into a loan agreement on June 15, 1999 with the Ohio Department of Transportation to finance the Northpointe Drive Project over a period of 20 years. As collateral for the loan, the State Infrastructure Bank received an assignment of all use payments from Muskingum County and an assignment of Tax Increment Financing from the Longaberger Company. The District received the total authorized amount of \$11,464,129, which included the refinancing of accumulated interest of \$404,129.

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 10 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.

During 2008, the State Infrastructure Bank developed updated debt schedules for the two loans financed by the Transportation Improvement District. The updated debt schedules have been adjusted to reflect actual transaction dates and amounts, so interest accrues to the actual amount disbursed. One year of capitalized interest is considered part of the loan and added to the principal balance of the loan.

G. Current Project

Various projects in the Road Work Development Fund were ongoing at December 31, 2008.

H. Risk Management

The District has obtained commercial insurance for the following risks:

- General liability
- Vehicles

Muskingum County, Ohio

**Notes to the Basic Financial Statements
December 31, 2008**

I. Intergovernmental Loan

On December 13, 2007, the City of Zanesville advanced the District \$11,715 in funding for the Road Work Development Fund, with monies to be repaid upon receipt of funding from the Ohio Department of Development. The loan was outstanding at December 31, 2007. On May 5, 2008, the District repaid the loan to the City of Zanesville.

On July 1, 2008, the City of Zanesville advanced the District \$80,469 in funding for the Road Work Development Fund, with monies to be repaid upon receipt of funding from the Ohio Department of Development. On September 8, 2008, the District repaid the loan to the City of Zanesville.

On January 1, 2008, the County Commissioners passed a resolution approving a 629 Grant Loan/Reimbursement Agreement to advance the District \$20,000 in funding for 2008 operating expenses, with monies to be repaid upon receipt of funding from the Ohio Department of Development. On December 19, 2008, the District repaid the loan to the County Commissioners.

On August 21, 2008, the County Commissioners passed a resolution approving a 629 Grant Loan/Reimbursement Agreement to advance the District \$300,000 in funding to pay invoices for Bateman Road / Future Drive and Haul Road work, with monies to be repaid upon receipt of funding from the Ohio Department of Development. On December 19, 2008, the District repaid the loan to the County Commissioners.

<u>Entity</u>	<u>Balance at January 1, 2008</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding at December 31, 2008</u>
Muskingum County:				
Commissioners	\$ 0	\$ 20,000	\$ (20,000)	\$ 0
Commissioners	0	300,000	(300,000)	0
City of Zanesville	11,715	0	(11,715)	0
City of Zanesville	0	80,469	(80,469)	0
	<hr/>	<hr/>	<hr/>	<hr/>
Total Intergovernmental Loans Payable	\$ <u>11,715</u>	\$ <u>400,469</u>	\$ <u>(412,184)</u>	\$ <u>0</u>

J. Related Party Transaction

The Transportation Improvement 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 2008. The intergovernmental loan activity is disclosed in the section I of this note disclosure.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2008

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 mentally and developmentally handicapped adults and provides job and learning skills to their clients. The Organization operates under the mandate of the Muskingum County Board of Mental Retardation and Development Disability 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, 2008

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.

B. Donated Services, Equipment and Facilities

The Muskingum County Board of MR/DD made In-Kind Contributions to the Muskingum Starlight Industries, Inc. Workshop. The In-Kind Contribution as of December 31, 2008 was \$521,040.

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, 2008, \$1,643 of the Organization's bank balance of \$329,832 was exposed to custodial credit risk because these deposits were uninsured.

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, 2008 is as follows:

Muskingum County, Ohio

**Notes to the Basic Financial Statements
December 31, 2008**

	<u>Type</u>	<u>Average Quality Rating</u>	<u>Average Maturity</u>	<u>Cost</u>	<u>Market</u>
Money Market					
VG Money Market FD 30	N/A	N/A	N/A	\$8,744	\$8,744
Mutual Funds/Type					
VG Inflation Protected Sec FD 119	Bond	AAA	10 years	10,012	9,741
VG Short Term Corporate FD 39	Bond	AA3	2.6 years	14,798	13,545
VG Short Term Federal Inv. FD 49	Bond	AAA	2.3 years	11,505	12,126
VG Total Bond Mkt Index Inv. FD 84	Bond	AA1/AA2	7.2 years	11,768	11,886
VG Wellington Fund	Stock	unrated	N/A	10,113	10,177
VG 500 Index FD 40	Stock	unrated	N/A	12,406	9,351
VG Small-Cap Index FD 48	Stock	unrated	N/A	8,987	7,042
VG Total Int'l Stock Index FD 113	Stock	unrated	N/A	11,816	9,816
VG Total Stock Market Index FD 85	Stock	unrated	N/A	11,808	9,042
Total Mutual Funds				<u>103,213</u>	<u>92,726</u>
Total Investments				<u>\$111,957</u>	<u>\$101,470</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 the custodian.

Concentration of Credit Risk

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

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2008

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

Short term investments (money market)	7.1%
Bonds	42.9%
Stocks	<u>50.0%</u>
	100.0%

Interest Rate Risk

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

D. Deferred Income

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

E. Financial Accounts with Off-Balance Sheet Risk

The Organization has maintained an account in excess of the federally insured maximum of \$250,000 by the Federal Deposit Insurance Corporation (FDIC) in 2008.

NOTE 30 - SUBSEQUENT EVENT

On January 15, 2009, the County retired a \$5,635,000 bond anticipation note that was issued for a sewer project. This note was retired with proceeds from the issuance of revenue bonds. The revenue bonds were issued on December 22, 2008 and the unspent bond proceeds are presented as restricted net assets in the Sewer Enterprise Fund.

During 2009, the Coal Run lawsuit was settled. The ultimate settlement amount remained within Muskingum County's available coverage.

On June 17, 2009, Standard & Poor's downgraded Huntington Bancshares, Inc. stock from BBB to BB+. At the end of 2008, the County had deposits with the Huntington National Bank which were exposed to custodial credit risk.

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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, 2008

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$2,872,490	\$2,859,654	(\$12,836)
Permissive Sales Taxes	13,500,000	14,751,436	1,251,436
Charges for Services	4,580,132	4,534,949	(45,183)
Licenses and Permits	6,800	5,971	(829)
Fines and Forfeitures	393,400	384,317	(9,083)
Intergovernmental	2,526,950	2,485,193	(41,757)
Interest	1,010,500	1,933,811	923,311
Payments in Lieu of Taxes	150,000	111,018	(38,982)
Rent	208,800	163,086	(45,714)
Other	1,162,934	791,822	(371,112)
<i>Total Revenues</i>	<u>26,412,006</u>	<u>28,021,257</u>	<u>1,609,251</u>
Expenditures			
Current:			
General Government -			
Legislative and Executive			
Board of County Commissioners			
Salaries and Wages	654,047	637,732	16,315
Fringe Benefits	284,703	255,595	29,108
Contractual Services	1,453,849	1,205,280	248,569
Materials and Supplies	89,796	89,667	129
Capital Outlay	1,246,307	235,849	1,010,458
Other	488,715	181,937	306,778
<i>Total Board of County Commissioners</i>	<u>4,217,417</u>	<u>2,606,060</u>	<u>1,611,357</u>
County Auditor			
Salaries and Wages	337,770	337,513	257
Fringe Benefits	123,137	112,343	10,794
Contractual Services	62,949	60,656	2,293
Materials and Supplies	25,620	25,465	155
Capital Outlay	1,765	405	1,360
Other	600	0	600
<i>Total County Auditor</i>	<u>551,841</u>	<u>536,382</u>	<u>15,459</u>
Economic Development			
Contractual Services	1,046,016	17,807	1,028,209
Capital Outlay	250,000	0	250,000
<i>Total Economic Development</i>	<u>1,296,016</u>	<u>17,807</u>	<u>1,278,209</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, 2008

	Final Budget	Actual	Variance Positive (Negative)
General Government - Legislative and Executive (continued)			
Assessing Personal Property			
Salaries and Wages	\$55,100	\$55,018	\$82
Fringe Benefits	9,175	9,030	145
Materials and Supplies	1,655	917	738
<i>Total Assessing Personal Property</i>	<u>65,930</u>	<u>64,965</u>	<u>965</u>
Assessing Real Property			
Salaries and Wages	29,000	28,288	712
Fringe Benefits	60,796	60,158	638
<i>Total Assessing Real Property</i>	<u>89,796</u>	<u>88,446</u>	<u>1,350</u>
County Treasurer			
Salaries and Wages	127,214	125,117	2,097
Fringe Benefits	66,377	61,507	4,870
Contractual Services	40,000	38,852	1,148
Materials and Supplies	35,300	32,046	3,254
Capital Outlay	1,000	920	80
Other	2,129	2,129	0
<i>Total County Treasurer</i>	<u>272,020</u>	<u>260,571</u>	<u>11,449</u>
Prosecuting Attorney			
Salaries and Wages	788,271	777,141	11,130
Fringe Benefits	291,472	273,697	17,775
Contractual Services	7,781	5,458	2,323
Materials and Supplies	54,598	49,363	5,235
Capital Outlay	26,970	24,065	2,905
Other	120,325	103,557	16,768
<i>Total Prosecuting Attorney</i>	<u>1,289,417</u>	<u>1,233,281</u>	<u>56,136</u>
Budget Commission			
Salaries and Wages	43,909	42,595	1,314
Fringe Benefits	16,974	15,842	1,132
Contractual Services	10,000	8,559	1,441
Materials and Supplies	23,393	3,818	19,575
Capital Outlay	27,791	13,928	13,863
<i>Total Budget Commission</i>	<u>122,067</u>	<u>84,742</u>	<u>37,325</u>
Bureau of Inspection			
Examinations - County Offices	94,400	89,503	4,897

(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, 2008

	Final Budget	Actual	Variance Positive (Negative)
General Government - Legislative and Executive (continued)			
Board of Revision			
Fringe Benefits	\$137	\$137	\$0
Other	5,000	1,932	3,068
<i>Total Board of Revision</i>	<u>5,137</u>	<u>2,069</u>	<u>3,068</u>
Board of Elections			
Salaries and Wages	405,751	404,333	1,418
Fringe Benefits	125,961	121,917	4,044
Contractual Services	146,681	146,314	367
Materials and Supplies	93,414	93,368	46
Capital Outlay	10,750	10,531	219
Other	106	106	0
<i>Total Board of Elections</i>	<u>782,663</u>	<u>776,569</u>	<u>6,094</u>
Automatic Data Processing Board			
Salaries and Wages	48,500	43,510	4,990
Fringe Benefits	8,422	7,493	929
Contractual Services	24,415	22,817	1,598
Materials and Supplies	8,800	8,800	0
Capital Outlay	5,000	2,744	2,256
<i>Total Automatic Data Processing Board</i>	<u>95,137</u>	<u>85,364</u>	<u>9,773</u>
Information Services			
Salaries and Wages	176,433	176,433	0
Fringe Benefits	70,200	64,148	6,052
Contractual Services	60,486	50,228	10,258
Materials and Supplies	6,641	300	6,341
Capital Outlay	60,500	54,456	6,044
<i>Total Information Services</i>	<u>374,260</u>	<u>345,565</u>	<u>28,695</u>
Geographic Information Services			
Salaries and Wages	88,000	83,442	4,558
Fringe Benefits	59,679	52,074	7,605
Contractual Services	67,898	67,898	0
Materials and Supplies	8,255	8,182	73
Capital Outlay	15,354	15,042	312
<i>Total Geographic Information Services</i>	<u>239,186</u>	<u>226,638</u>	<u>12,548</u>
Maintenance and Operation			
Salaries and Wages	552,413	551,285	1,128
Fringe Benefits	293,240	272,688	20,552
Contractual Services	315,413	170,535	144,878
Materials and Supplies	87,000	79,179	7,821
Capital Outlay	21,479	21,479	0
Other	162,134	75,718	86,416
<i>Total Maintenance and Operation</i>	<u>1,431,679</u>	<u>1,170,884</u>	<u>260,795</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, 2008

	Final Budget	Actual	Variance Positive (Negative)
General Government - Legislative and Executive (continued)			
Recorder			
Salaries and Wages	\$177,303	\$177,033	\$270
Fringe Benefits	76,215	71,463	4,752
Contractual Services	53,754	41,557	12,197
Materials and Supplies	9,229	7,683	1,546
Other	2,100	2,008	92
<i>Total Recorder</i>	<u>318,601</u>	<u>299,744</u>	<u>18,857</u>
Insurance on Property			
Other County Property	393,773	223,135	170,638
Fleet Garage			
Salaries and Wages	108,159	106,917	1,242
Fringe Benefits	19,321	18,672	649
Materials and Supplies	121,000	119,993	1,007
<i>Total Fleet Garage</i>	<u>248,480</u>	<u>245,582</u>	<u>2,898</u>
<i>Total General Government - Legislative and Executive</i>	<u>11,887,820</u>	<u>8,357,307</u>	<u>3,530,513</u>
General Government - Judicial			
Court of Appeals			
Other	12,200	11,633	567
Domestic Relations Court			
Salaries and Wages	471,614	456,215	15,399
Fringe Benefits	134,797	127,694	7,103
Contractual Services	33,203	28,732	4,471
Materials and Supplies	14,113	13,279	834
Capital Outlay	9,080	8,000	1,080
Other	1,086	861	225
<i>Total Domestic Relations Court</i>	<u>663,893</u>	<u>634,781</u>	<u>29,112</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, 2008

	Final Budget	Actual	Variance Positive (Negative)
<i>General Government - Judicial (continued)</i>			
<i>Common Pleas Court</i>			
Salaries and Wages	\$265,120	\$223,716	\$41,404
Fringe Benefits	111,454	101,051	10,403
Contractual Services	112,539	58,463	54,076
Materials and Supplies	27,542	20,570	6,972
Capital Outlay	26,312	17,079	9,233
Other	6,957	2,531	4,426
<i>Total Common Pleas Court</i>	<u>549,924</u>	<u>423,410</u>	<u>126,514</u>
<i>Jury Commission</i>			
Salaries and Wages	6,000	5,400	600
Fringe Benefits	1,001	900	101
<i>Total Jury Commission</i>	<u>7,001</u>	<u>6,300</u>	<u>701</u>
<i>Adult Probation</i>			
Salaries and Wages	248,325	218,745	29,580
Fringe Benefits	51,578	41,034	10,544
Contractual Services	13,674	9,116	4,558
Materials and Supplies	3,011	3,011	0
Capital Outlay	520	0	520
<i>Total Adult Probation</i>	<u>317,108</u>	<u>271,906</u>	<u>45,202</u>
<i>Juvenile Court</i>			
Salaries and Wages	344,056	335,527	8,529
Fringe Benefits	570,312	521,506	48,806
Contractual Services	55,000	55,000	0
Materials and Supplies	20,000	20,000	0
Capital Outlay	8,900	8,170	730
Other	26,819	26,371	448
<i>Total Juvenile Court</i>	<u>1,025,087</u>	<u>966,574</u>	<u>58,513</u>
<i>Juvenile Probation</i>			
Salaries and Wages	453,793	443,886	9,907
Fringe Benefits	65,974	62,491	3,483
Materials and Supplies	1,517	1,517	0
Capital Outlay	17,500	17,500	0
Other	17,088	17,025	63
<i>Total Juvenile Probation</i>	<u>555,872</u>	<u>542,419</u>	<u>13,453</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, 2008

	Final Budget	Actual	Variance Positive (Negative)
General Government - Judicial (continued)			
Detention Home			
Salaries and Wages	\$1,233,597	\$1,228,890	\$4,707
Fringe Benefits	212,654	191,920	20,734
Contractual Services	10,458	7,040	3,418
Materials and Supplies	110,000	110,000	0
Capital Outlay	2,717	2,695	22
Other	96,055	95,956	99
<i>Total Detention Home</i>	<u>1,665,481</u>	<u>1,636,501</u>	<u>28,980</u>
Probate Court			
Salaries and Wages	142,943	138,726	4,217
Fringe Benefits	72,106	68,091	4,015
Contractual Services	5,788	5,180	608
Materials and Supplies	10,093	9,944	149
Capital Outlay	4,088	4,057	31
Other	5,297	5,297	0
<i>Total Probate Court</i>	<u>240,315</u>	<u>231,295</u>	<u>9,020</u>
Clerk of Courts			
Salaries and Wages	269,214	267,152	2,062
Fringe Benefits	144,421	134,741	9,680
Contractual Services	26,259	24,827	1,432
Materials and Supplies	30,000	30,000	0
Capital Outlay	37,976	37,976	0
Other	1,330	1,330	0
<i>Total Clerk of Courts</i>	<u>509,200</u>	<u>496,026</u>	<u>13,174</u>
County Court			
Salaries and Wages	276,366	270,135	6,231
Fringe Benefits	125,481	117,826	7,655
Contractual Services	1,802	1,500	302
Materials and Supplies	15,205	15,205	0
Capital Outlay	4,385	2,529	1,856
Other	8,574	8,574	0
<i>Total County Court</i>	<u>431,813</u>	<u>415,769</u>	<u>16,044</u>
Municipal Court			
Salaries and Wages	75,300	70,275	5,025
Fringe Benefits	12,800	11,861	939
<i>Total Municipal Court</i>	<u>88,100</u>	<u>82,136</u>	<u>5,964</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, 2008

	Final Budget	Actual	Variance Positive (Negative)
General Government - Judicial (continued)			
Law Library			
Salaries and Wages	\$28,665	\$28,367	\$298
Fringe Benefits	5,182	5,054	128
<i>Total Law Library</i>	<u>33,847</u>	<u>33,421</u>	<u>426</u>
Attorney Fees - Public Defender Attorney Fees	<u>750,000</u>	<u>673,511</u>	<u>76,489</u>
<i>Total General Government - Judicial</i>	<u>6,849,841</u>	<u>6,425,682</u>	<u>424,159</u>
Public Safety			
Coroner's Office			
Salaries and Wages	46,765	46,215	550
Fringe Benefits	16,493	15,492	1,001
Contractual Services	68,657	68,657	0
Materials and Supplies	1,000	0	1,000
Other	702	398	304
<i>Total Coroner's Office</i>	<u>133,617</u>	<u>130,762</u>	<u>2,855</u>
Sheriff			
Salaries and Wages	4,932,276	4,890,931	41,345
Fringe Benefits	1,880,497	1,785,443	95,054
Contractual Services	425,948	410,638	15,310
Materials and Supplies	445,970	398,481	47,489
Capital Outlay	66,938	66,938	0
Other	9,750	5,849	3,901
<i>Total Sheriff</i>	<u>7,761,379</u>	<u>7,558,280</u>	<u>203,099</u>
Jail			
Contractual Services	<u>696,831</u>	<u>688,081</u>	<u>8,750</u>
Disaster Services			
Contractual Services	41,500	41,111	389
Capital Outlay	<u>16,892</u>	<u>16,892</u>	<u>0</u>
<i>Total Disaster Services</i>	<u>58,392</u>	<u>58,003</u>	<u>389</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, 2008

	Final Budget	Actual	Variance Positive (Negative)
Public Safety (continued)			
Building Regulation			
Salaries and Wages	\$338,098	\$330,499	\$7,599
Fringe Benefits	138,064	128,487	9,577
Contractual Services	124,183	110,041	14,142
Materials and Supplies	10,685	8,746	1,939
Capital Outlay	20,588	20,588	0
Other	27,637	25,630	2,007
<i>Total Building Regulation</i>	<u>659,255</u>	<u>623,991</u>	<u>35,264</u>
<i>Total Public Safety</i>	<u>9,309,474</u>	<u>9,059,117</u>	<u>250,357</u>
Public Works			
Engineer			
Salaries and Wages	138,000	136,515	1,485
Fringe Benefits	25,224	24,826	398
Contractual Services	162,725	162,292	433
Materials and Supplies	2,500	2,475	25
Capital Outlay	10,400	0	10,400
<i>Total Engineer</i>	<u>338,849</u>	<u>326,108</u>	<u>12,741</u>
Technical Support			
Salaries and Wages	40,000	0	40,000
Fringe Benefits	6,700	0	6,700
Materials and Supplies	5,000	0	5,000
Other	5,000	378	4,622
<i>Total Technical Support</i>	<u>56,700</u>	<u>378</u>	<u>56,322</u>
Planning Commission			
Salaries and Wages	16,718	15,406	1,312
Fringe Benefits	2,783	2,591	192
Contractual Services	3,500	3,407	93
Materials and Supplies	3,247	2,059	1,188
<i>Total Planning Commission</i>	<u>26,248</u>	<u>23,463</u>	<u>2,785</u>
Litter Control			
Fringe Benefits	10,276	9,458	818
<i>Total Public Works</i>	<u>432,073</u>	<u>359,407</u>	<u>72,666</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, 2008

	Final Budget	Actual	Variance Positive (Negative)
Health			
Humane Society			
Salaries and Wages	\$31,475	\$31,475	\$0
Fringe Benefits	3,554	3,554	0
<i>Total Humane Society</i>	<u>35,029</u>	<u>35,029</u>	<u>0</u>
Agriculture			
Grant	260,000	260,000	0
Apiary Inspection	2,500	585	1,915
<i>Total Agriculture</i>	<u>262,500</u>	<u>260,585</u>	<u>1,915</u>
Other Health			
Crippled Children Aid	\$184,792	\$157,972	\$26,820
Other	61,000	60,495	505
<i>Total Other Health</i>	<u>245,792</u>	<u>218,467</u>	<u>27,325</u>
<i>Total Health</i>	<u>543,321</u>	<u>514,081</u>	<u>29,240</u>
Human Services			
Soldier's Relief			
Salaries and Wages	24,000	24,000	0
Fringe Benefits	7,053	6,986	67
Contractual Services	241,700	224,850	16,850
Materials and Supplies	6,028	3,484	2,544
Capital Outlay	29,185	29,099	86
Other	200	200	0
<i>Total Soldier's Relief</i>	<u>308,166</u>	<u>288,619</u>	<u>19,547</u>
Veteran's Services			
Salaries and Wages	181,501	166,628	14,873
Fringe Benefits	58,716	53,485	5,231
Contractual Services	23,422	21,422	2,000
Materials and Supplies	3,444	3,444	0
<i>Total Veteran's Services</i>	<u>267,083</u>	<u>244,979</u>	<u>22,104</u>
<i>Total Human Services</i>	<u>575,249</u>	<u>533,598</u>	<u>41,651</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, 2008

	Final Budget	Actual	Variance Positive (Negative)
Intergovernmental			
Contractual Services	\$795,396	\$360,784	\$434,612
Grants	614,683	582,533	32,150
<i>Total Intergovernmental</i>	<u>1,410,079</u>	<u>943,317</u>	<u>466,762</u>
<i>Total Expenditures</i>	<u>31,007,857</u>	<u>26,192,509</u>	<u>4,815,348</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(4,595,851)</u>	<u>1,828,748</u>	<u>6,424,599</u>
Other Financing Sources (Uses)			
Proceeds from the Sale of Capital Assets	10,000	24,947	14,947
Advances In	0	489,385	489,385
Advances Out	0	(456,930)	(456,930)
Transfers In	184,433	41,100	(143,333)
Transfers Out	(4,538,778)	(3,880,455)	658,323
<i>Total Other Financing Sources (Uses)</i>	<u>(4,344,345)</u>	<u>(3,781,953)</u>	<u>562,392</u>
<i>Net Change in Fund Balance</i>	(8,940,196)	(1,953,205)	6,986,991
Fund Balance at Beginning of Year	9,622,901	9,622,901	0
Prior Year Encumbrances Appropriated	<u>682,720</u>	<u>682,720</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$1,365,425</u></u>	<u><u>\$8,352,416</u></u>	<u><u>\$6,986,991</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, 2008

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$6,479,365	\$300,518	\$2,680,855	\$9,460,738
Restricted Cash and Cash Equivalents	1,061,558	0	0	1,061,558
Receivables:				
Property Taxes	2,690,372	0	0	2,690,372
Payments in Lieu of Taxes	1,793,534	0	0	1,793,534
Accounts	48,303	304	116	48,723
Intergovernmental	1,140,544	0	428,783	1,569,327
Interfund	264,628	0	0	264,628
Special Assessments	0	335,931	0	335,931
Loans	0	343,229	0	343,229
Materials and Supplies Inventory	44,335	0	0	44,335
Prepaid Items	8,712	0	0	8,712
<i>Total Assets</i>	<u>\$13,531,351</u>	<u>\$979,982</u>	<u>\$3,109,754</u>	<u>\$17,621,087</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$84,881	\$0	\$4,895	\$89,776
Contracts Payable	65,217	0	62,502	127,719
Retainage Payable	25,135	0	0	25,135
Accrued Interest Payable	5,207	0	6,678	11,885
Accrued Wages and Benefits	141,925	0	240	142,165
Interfund Payable	262,838	2,482	175	265,495
Intergovernmental Payable	299,748	0	121	299,869
Notes Payable	825,000	0	1,088,713	1,913,713
Deferred Revenue	5,389,239	335,931	428,783	6,153,953
<i>Total Liabilities</i>	<u>7,099,190</u>	<u>338,413</u>	<u>1,592,107</u>	<u>9,029,710</u>
Fund Balances				
Reserved for Encumbrances	173,592	0	27,285	200,877
Reserved for Loans	0	323,229	0	323,229
Reserved for Loan Guaranty	925,000	0	0	925,000
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	5,333,569	0	0	5,333,569
Debt Service Funds	0	318,340	0	318,340
Capital Projects Funds	0	0	1,490,362	1,490,362
<i>Total Fund Balances</i>	<u>6,432,161</u>	<u>641,569</u>	<u>1,517,647</u>	<u>8,591,377</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$13,531,351</u>	<u>\$979,982</u>	<u>\$3,109,754</u>	<u>\$17,621,087</u>

Muskingum County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2008

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$2,309,176	\$0	\$0	\$2,309,176
Special Assessments	0	67,573	0	67,573
Charges for Services	2,039,580	0	53,324	2,092,904
Licenses and Permits	450,521	0	0	450,521
Fines and Forfeitures	110,497	0	96,621	207,118
Intergovernmental	5,171,488	16,380	3,149,211	8,337,079
Interest	95,147	36,182	4,391	135,720
Payments in Lieu of Taxes	97,000	0	0	97,000
Rent	0	417,672	0	417,672
Contributions and Donations	22,935	0	0	22,935
Other	132,952	0	0	132,952
<i>Total Revenues</i>	<u>10,429,296</u>	<u>537,807</u>	<u>3,303,547</u>	<u>14,270,650</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	1,474,125	0	0	1,474,125
Judicial	80,614	0	54,329	134,943
Public Safety	1,888,109	0	0	1,888,109
Public Works	2,145,081	0	2,629,348	4,774,429
Health	791,489	0	0	791,489
Human Services	4,505,033	0	61,152	4,566,185
Capital Outlay	10,890	0	3,039,211	3,050,101
Intergovernmental	1,509,897	0	0	1,509,897
Debt Service:				
Principal Retirement	2,118	1,059,181	0	1,061,299
Interest and Fiscal Charges	34,839	677,613	83,797	796,249
<i>Total Expenditures</i>	<u>12,442,195</u>	<u>1,736,794</u>	<u>5,867,837</u>	<u>20,046,826</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(2,012,899)</u>	<u>(1,198,987)</u>	<u>(2,564,290)</u>	<u>(5,776,176)</u>
Other Financing Sources (Use)				
Bond Anticipation Notes Issued	0	0	844,000	844,000
Inception of a Capital Lease	10,890	0	0	10,890
Transfers In	2,430,800	1,134,524	1,130,374	4,695,698
Proceeds of OWDA Loans	103,507	0	0	103,507
Transfers Out	(231,571)	0	0	(231,571)
<i>Total Other Financing Sources (Use)</i>	<u>2,313,626</u>	<u>1,134,524</u>	<u>1,974,374</u>	<u>5,422,524</u>
<i>Net Change in Fund Balances</i>	300,727	(64,463)	(589,916)	(353,652)
Fund Balances at Beginning of Year	<u>6,131,434</u>	<u>706,032</u>	<u>2,107,563</u>	<u>8,945,029</u>
<i>Fund Balances at End of Year</i>	<u>\$6,432,161</u>	<u>\$641,569</u>	<u>\$1,517,647</u>	<u>\$8,591,377</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 mentally retarded and the developmentally disabled. County expenditures have been for social service contracts, medical providers, and costs to maintain and operate buildings and buses provided for the mentally retarded and developmentally disabled.

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

Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

(continued)

SPECIAL REVENUE FUNDS (Continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

SPECIAL REVENUE FUNDS (Continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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.

(continued)

SPECIAL REVENUE FUNDS (Continued)

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

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

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

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$756,028	\$1,100,505	\$344,477
Intergovernmental	16,565,611	14,037,903	(2,527,708)
Contributions and Donations	6,700	6,700	0
Other	76,568	77,410	842
<i>Total Revenues</i>	<u>17,404,907</u>	<u>15,222,518</u>	<u>(2,182,389)</u>
Expenditures			
Current:			
Human Services			
Public Assistance			
Salaries and Wages	4,115,000	4,034,767	80,233
Fringe Benefits	1,843,908	1,650,116	193,792
Contractual Services	9,488,489	8,299,690	1,188,799
Materials and Supplies	169,995	122,399	47,596
Capital Outlay	73,029	25,380	47,649
Other	2,297,405	1,862,943	434,462
<i>Total Expenditures</i>	<u>17,987,826</u>	<u>15,995,295</u>	<u>1,992,531</u>
<i>Excess of Revenues Under Expenditures</i>	(582,919)	(772,777)	(189,858)
Other Financing Source			
Transfers In	<u>260,000</u>	<u>305,918</u>	<u>45,918</u>
<i>Net Change in Fund Balance</i>	(322,919)	(466,859)	(143,940)
Fund Balance (Deficit) at Beginning of Year	(1,102,843)	(1,102,843)	0
Prior Year Encumbrances Appropriated	<u>1,746,801</u>	<u>1,746,801</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$321,039</u></u>	<u><u>\$177,099</u></u>	<u><u>(\$143,940)</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, 2008

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Permissive Motor Vehicle License Tax	\$300,000	\$456,531	\$156,531
Charges for Services	900	900	0
Licenses and Permits	2,815	2,915	100
Fines and Forfeitures	90,000	70,478	(19,522)
Intergovernmental	4,945,000	5,020,569	75,569
Interest	25,000	9,036	(15,964)
Contributions and Donations	796	796	0
Other	180,989	50,836	(130,153)
<i>Total Revenues</i>	<u>5,545,500</u>	<u>5,612,061</u>	<u>66,561</u>
Expenditures			
Current:			
Public Works			
Engineer			
Salaries and Wages	451,674	449,963	1,711
Fringe Benefits	110,658	110,658	0
Contractual Services	28,920	28,600	320
Materials and Supplies	8,712	8,444	268
Capital Outlay	403,256	403,256	0
<i>Total Engineer</i>	<u>1,003,220</u>	<u>1,000,921</u>	<u>2,299</u>
Roads			
Salaries and Wages	1,115,757	1,046,653	69,104
Fringe Benefits	817,879	817,113	766
Contractual Services	361,602	356,499	5,103
Materials and Supplies	1,859,434	1,758,484	100,950
Capital Outlay	112,986	112,908	78
Other	157,373	151,637	5,736
<i>Total Roads</i>	<u>4,425,031</u>	<u>4,243,294</u>	<u>181,737</u>
Bridges and Culverts			
Salaries and Wages	221,149	221,149	0
Fringe Benefits	36,036	36,036	0
Contractual Services	126,877	117,218	9,659
Materials and Supplies	231,487	227,577	3,910
<i>Total Bridges and Culverts</i>	<u>615,549</u>	<u>601,980</u>	<u>13,569</u>
<i>Total Public Works</i>	<u>6,043,800</u>	<u>5,846,195</u>	<u>197,605</u>
Intergovernmental			
Contractual Services	124,805	124,805	0
Debt Service:			
Principal Retirement	165,666	165,666	0
Interest and Fiscal Charges	19,457	19,457	0
<i>Total Debt Service</i>	<u>185,123</u>	<u>185,123</u>	<u>0</u>
<i>Total Expenditures</i>	<u>6,353,728</u>	<u>6,156,123</u>	<u>197,605</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(808,228)</u>	<u>(544,062)</u>	<u>264,166</u>
Other Financing Sources (Use)			
Revenue Notes Issued	403,256	403,256	0
Transfers In	860,124	140,000	(720,124)
Transfers Out	(1,701,004)	(605,494)	1,095,510
<i>Total Other Financing Sources (Use)</i>	<u>(437,624)</u>	<u>(62,238)</u>	<u>375,386</u>
<i>Net Change in Fund Balance</i>	<u>(1,245,852)</u>	<u>(606,300)</u>	<u>639,552</u>
Fund Balance at Beginning of Year	1,191,697	1,191,697	0
Prior Year Encumbrances Appropriated	238,232	238,232	0
<i>Fund Balance at End of Year</i>	<u>\$184,077</u>	<u>\$823,629</u>	<u>\$639,552</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, 2008

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$2,973,887	\$2,973,887	\$0
Charges for Services	702,313	773,391	71,078
Intergovernmental	697,523	697,523	0
Payments in Lieu of Taxes	18,000	16,936	(1,064)
Contributions and Donations	781	691	(90)
Other	5,248	6,553	1,305
<i>Total Revenues</i>	<u>4,397,752</u>	<u>4,468,981</u>	<u>71,229</u>
Expenditures			
Current:			
Human Services			
County Home			
Salaries and Wages	2,393,890	2,289,404	104,486
Fringe Benefits	912,731	871,262	41,469
Contractual Services	801,352	687,376	113,976
Materials and Supplies	294,463	269,825	24,638
Capital Outlay	40,792	39,320	1,472
Other	11,000	8,504	2,496
<i>Total Expenditures</i>	<u>4,454,228</u>	<u>4,165,691</u>	<u>288,537</u>
<i>Net Change in Fund Balance</i>	(56,476)	303,290	359,766
Fund Balance at Beginning of Year	<u>1,590,759</u>	<u>1,590,759</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$1,534,283</u></u>	<u><u>\$1,894,049</u></u>	<u><u>\$359,766</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, 2008

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$5,650,645	\$5,471,984	(\$178,661)
Intergovernmental	4,397,853	4,337,779	(60,074)
Interest	50,000	44,511	(5,489)
Payments in Lieu of Taxes	32,346	32,346	0
Contributions and Donations	92,043	54,090	(37,953)
Other	25,877	21,686	(4,191)
<i>Total Revenues</i>	<u>10,248,764</u>	<u>9,962,396</u>	<u>(286,368)</u>
Expenditures			
Current:			
Human Services			
Starlight School			
Salaries and Wages	4,651,037	4,233,624	417,413
Fringe Benefits	1,578,154	1,444,051	134,103
Contractual Services	2,243,813	1,962,524	281,289
Materials and Supplies	84,661	68,771	15,890
Capital Outlay	268,600	214,130	54,470
Other	132,228	32,228	100,000
<i>Total Expenditures</i>	<u>8,958,493</u>	<u>7,955,328</u>	<u>1,003,165</u>
<i>Excess of Revenues Over Expenditures</i>	<u>1,290,271</u>	<u>2,007,068</u>	<u>716,797</u>
Other Financing Source (Use)			
Transfers In	700	700	0
Transfers Out	(450,000)	(450,000)	0
<i>Total Other Financing Source (Use)</i>	<u>(449,300)</u>	<u>(449,300)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	840,971	1,557,768	716,797
Fund Balance at Beginning of Year	8,900,667	8,900,667	0
Prior Year Encumbrances Appropriated	136,496	136,496	0
<i>Fund Balance at End of Year</i>	<u>\$9,878,134</u>	<u>\$10,594,931</u>	<u>\$716,797</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, 2008

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$2,339,821	\$2,379,110	\$39,289
Charges for Services	1,245,433	1,242,552	(2,881)
Intergovernmental	3,125,316	2,758,385	(366,931)
Payments in Lieu of Taxes	0	13,549	13,549
Contributions and Donations	500	3,181	2,681
Other	25,100	2,969	(22,131)
<i>Total Revenues</i>	<u>6,736,170</u>	<u>6,399,746</u>	<u>(336,424)</u>
Expenditures			
Current:			
Human Services			
Children Services			
Salaries and Wages	2,670,000	2,597,043	72,957
Fringe Benefits	1,265,782	1,148,616	117,166
Contractual Services	4,188,944	1,928,923	2,260,021
Materials and Supplies	271,068	216,193	54,875
Capital Outlay	67,103	33,388	33,715
Other	647,556	345,712	301,844
<i>Total Expenditures</i>	<u>9,110,453</u>	<u>6,269,875</u>	<u>2,840,578</u>
<i>Net Change in Fund Balance</i>	(2,374,283)	129,871	2,504,154
Fund Balance at Beginning of Year	4,265,179	4,265,179	0
Prior Year Encumbrances Appropriated	<u>238,113</u>	<u>238,113</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$2,129,009</u></u>	<u><u>\$4,633,163</u></u>	<u><u>\$2,504,154</u></u>

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2008

	Dog and Kennel	Child Support Enforcement Agency	Childrens' Services Trust	Real Estate Assessment	Redevelopment Tax Equivalent
Assets					
Equity in Pooled Cash and Cash Equivalents	\$198,739	\$119,759	\$164,492	\$874,476	\$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	868,716
Accounts	0	0	0	0	0
Intergovernmental	0	28,200	0	0	0
Interfund	0	264,449	0	0	0
Materials and Supplies Inventory	1,581	6,628	0	0	0
Prepaid Items	250	5,893	0	2,118	0
<i>Total Assets</i>	<u>\$200,570</u>	<u>\$424,929</u>	<u>\$164,492</u>	<u>\$876,594</u>	<u>\$868,716</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$739	\$11,151	\$3,044	\$2,321	\$0
Contracts Payable	0	0	0	0	0
Retainage Payable	0	0	0	0	0
Accrued Interest Payable	0	0	0	0	0
Accrued Wages and Benefits	3,088	67,676	0	8,930	0
Interfund Payable	2,217	48,295	0	6,659	0
Intergovernmental Payable	2,632	255,730	0	4,059	0
Notes Payable	0	0	0	0	0
Deferred Revenue	0	0	0	0	868,716
<i>Total Liabilities</i>	<u>8,676</u>	<u>382,852</u>	<u>3,044</u>	<u>21,969</u>	<u>868,716</u>
Fund Balances					
Reserved for Encumbrances	1,065	1,057	1,956	28,213	0
Reserved for Loan Guaranty	0	0	0	0	0
Unreserved:					
Undesignated (Deficit)	190,829	41,020	159,492	826,412	0
<i>Total Fund Balances (Deficit)</i>	<u>191,894</u>	<u>42,077</u>	<u>161,448</u>	<u>854,625</u>	<u>0</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$200,570</u>	<u>\$424,929</u>	<u>\$164,492</u>	<u>\$876,594</u>	<u>\$868,716</u>

Drug Abuse Resistance Education (DARE)	Miscellaneous Federal Grants	Access Visitation Grant	Delinquent Real Estate Tax and Assessment Collection	Homeland Security	Tuberculosis Clinic	Rose Hill Water Project	Youth Services
\$56,662	\$193,145	\$150	\$293,951	\$29,459	\$873,128	\$23,651	\$2,504
0	0	0	0	0	0	25,135	0
0	0	0	0	0	547,059	0	0
0	0	0	0	0	13,522	0	0
0	0	0	0	0	3,187	0	0
0	37,084	0	0	0	162,475	0	1,355
0	0	0	0	0	15	0	0
0	110	0	0	0	25,831	0	0
0	0	0	0	0	150	0	0
<u>\$56,662</u>	<u>\$230,339</u>	<u>\$150</u>	<u>\$293,951</u>	<u>\$29,459</u>	<u>\$1,625,367</u>	<u>\$48,786</u>	<u>\$3,859</u>
\$0	\$0	\$0	\$0	\$0	\$11,939	\$1,114	\$0
0	0	0	0	29,459	0	19,702	0
0	0	0	0	0	0	25,135	0
0	0	0	0	0	0	0	0
1,282	1,484	0	4,578	0	7,850	0	516
1,171	1,050	1,198	3,814	0	8,448	65,289	7,523
797	630	230	2,305	0	3,967	0	259
0	0	0	0	0	0	0	0
0	37,084	0	0	0	722,906	0	1,355
<u>3,250</u>	<u>40,248</u>	<u>1,428</u>	<u>10,697</u>	<u>29,459</u>	<u>755,110</u>	<u>111,240</u>	<u>9,653</u>
0	231	0	1,477	0	34,672	2,836	0
0	0	0	0	0	0	0	0
<u>53,412</u>	<u>189,860</u>	<u>(1,278)</u>	<u>281,777</u>	<u>0</u>	<u>835,585</u>	<u>(65,290)</u>	<u>(5,794)</u>
<u>53,412</u>	<u>190,091</u>	<u>(1,278)</u>	<u>283,254</u>	<u>0</u>	<u>870,257</u>	<u>(62,454)</u>	<u>(5,794)</u>
<u>\$56,662</u>	<u>\$230,339</u>	<u>\$150</u>	<u>\$293,951</u>	<u>\$29,459</u>	<u>\$1,625,367</u>	<u>\$48,786</u>	<u>\$3,859</u>

(continued)

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (Continued)
December 31, 2008

	Block Grants	Computer Legal Research	Community Correction	Home Detention (Electronic Monitor)	Litter Prevention
Assets					
Equity in Pooled Cash and Cash Equivalents	\$14,195	\$101,423	\$3,516	\$262,254	\$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	0	17,891	0	7,234	0
Intergovernmental	425,868	0	109,168	15,118	0
Interfund	0	0	0	0	0
Materials and Supplies Inventory	489	0	0	2,304	0
Prepaid Items	0	0	0	0	0
<i>Total Assets</i>	<u>\$440,552</u>	<u>\$119,314</u>	<u>\$112,684</u>	<u>\$286,910</u>	<u>\$0</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$0	\$0	\$0	\$0	\$0
Contracts Payable	16,056	0	0	0	0
Retainage Payable	0	0	0	0	0
Accrued Interest Payable	0	0	0	0	0
Accrued Wages and Benefits	900	397	4,703	2,064	0
Interfund Payable	73,274	201	54	4,811	0
Intergovernmental Payable	725	342	2,372	737	0
Notes Payable	0	0	0	0	0
Deferred Revenue	361,813	17,891	54,584	14,793	0
<i>Total Liabilities</i>	<u>452,768</u>	<u>18,831</u>	<u>61,713</u>	<u>22,405</u>	<u>0</u>
Fund Balances					
Reserved for Encumbrances	45,933	0	0	9,838	0
Reserved for Loan Guaranty	0	0	0	0	0
Unreserved:					
Undesignated (Deficit)	(58,149)	100,483	50,971	254,667	0
<i>Total Fund Balances (Deficit)</i>	<u>(12,216)</u>	<u>100,483</u>	<u>50,971</u>	<u>264,505</u>	<u>0</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$440,552</u>	<u>\$119,314</u>	<u>\$112,684</u>	<u>\$286,910</u>	<u>\$0</u>

Ohio Childrens Trust	Marriage License	Political Subdivision Housing	Indigent Drivers Alcohol Treatment	Probate Conduct of Business	Enforcement and Education	Law Enforcement
\$0	\$1,702	\$38,199	\$82,610	\$728	\$24,111	\$28,388
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	5,431	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>\$1,702</u>	<u>\$38,199</u>	<u>\$88,041</u>	<u>\$728</u>	<u>\$24,111</u>	<u>\$28,388</u>
\$0	\$1,702	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	5,431	0	0	0
<u>0</u>	<u>1,702</u>	<u>0</u>	<u>5,431</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	1,335	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>38,199</u>	<u>81,275</u>	<u>728</u>	<u>24,111</u>	<u>28,388</u>
<u>0</u>	<u>0</u>	<u>38,199</u>	<u>82,610</u>	<u>728</u>	<u>24,111</u>	<u>28,388</u>
<u>\$0</u>	<u>\$1,702</u>	<u>\$38,199</u>	<u>\$88,041</u>	<u>\$728</u>	<u>\$24,111</u>	<u>\$28,388</u>

(continued)

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (Continued)
December 31, 2008

	Legal Aid Society	Senior Citizens Levy	Felony Delinquent Care and Custody	Drug Law Enforcement	Indigent Guardianship	Victim of Criminals
Assets						
Equity in Pooled Cash and Cash Equivalents	\$318	\$411,240	\$328,210	\$31,992	\$834	\$2,173
Restricted Cash and Cash Equivalents	0	0	0	0	0	0
Receivables:						
Property Taxes	0	650,834	0	0	0	0
Payments in Lieu of Taxes	0	16,289	0	0	0	0
Accounts	0	0	1,107	0	0	0
Intergovernmental	0	36,841	162,588	187	0	29,058
Interfund	0	0	0	0	0	0
Materials and Supplies Inventory	0	0	0	0	0	0
Prepaid Items	0	0	0	0	0	0
<i>Total Assets</i>	<u>\$318</u>	<u>\$1,115,204</u>	<u>\$491,905</u>	<u>\$32,179</u>	<u>\$834</u>	<u>\$31,231</u>
Liabilities and Fund Balances						
Liabilities						
Accounts Payable	\$0	\$0	\$23,988	\$0	\$0	\$0
Contracts Payable	0	0	0		0	0
Retainage Payable	0	0	0		0	0
Accrued Interest Payable	0	0	0	0	0	0
Accrued Wages and Benefits	0	15,798	4,764	0	0	1,411
Interfund Payable	0	13,386	4,926	0	0	2,326
Intergovernmental Payable	0	7,958	7,306	0	0	218
Notes Payable	0	0	0	0	0	0
Deferred Revenue	0	703,964	82,277	187	0	19,372
<i>Total Liabilities</i>	<u>0</u>	<u>741,106</u>	<u>123,261</u>	<u>187</u>	<u>0</u>	<u>23,327</u>
Fund Balances						
Reserved for Encumbrances	0	0	9,942	0	0	0
Reserved for Loan Guaranty	0	0	0	0	0	0
Unreserved:						
Undesignated (Deficit)	318	374,098	358,702	31,992	834	7,904
<i>Total Fund Balances (Deficit)</i>	<u>318</u>	<u>374,098</u>	<u>368,644</u>	<u>31,992</u>	<u>834</u>	<u>7,904</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$318</u>	<u>\$1,115,204</u>	<u>\$491,905</u>	<u>\$32,179</u>	<u>\$834</u>	<u>\$31,231</u>

Sheriff Commissary	Children Services Christmas	Mental Health Levy	Certificate of Title Administration	Sheriff Levy	Court Special Projects	Transportation Improvement District (TID) Escrow
\$51,829	\$74,678	\$25,235	\$814,635	\$375,703	\$553,051	\$0
0	0	0	0	0	0	925,000
0	0	1,067,928	0	424,551	0	0
0	0	29,152	0	13,343	0	0
18,341	0	0	0	0	0	0
0	0	57,386	769	20,658	0	0
0	0	0	0	164	0	0
0	0	0	0	0	0	0
243	0	0	58	0	0	0
<u>\$70,413</u>	<u>\$74,678</u>	<u>\$1,179,701</u>	<u>\$815,462</u>	<u>\$834,419</u>	<u>\$553,051</u>	<u>\$925,000</u>
\$25,178	\$3,705	\$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	4,002	12,482	0	0
0	0	0	3,312	9,295	176	0
0	0	0	2,019	7,462	0	0
0	0	0	0	0	0	0
0	0	1,154,466	0	458,552	0	0
<u>25,178</u>	<u>3,705</u>	<u>1,154,466</u>	<u>9,333</u>	<u>487,791</u>	<u>176</u>	<u>0</u>
6,336	5,124	0	20,858	0	0	0
0	0	0	0	0	0	925,000
<u>38,899</u>	<u>65,849</u>	<u>25,235</u>	<u>785,271</u>	<u>346,628</u>	<u>552,875</u>	<u>0</u>
<u>45,235</u>	<u>70,973</u>	<u>25,235</u>	<u>806,129</u>	<u>346,628</u>	<u>552,875</u>	<u>925,000</u>
<u>\$70,413</u>	<u>\$74,678</u>	<u>\$1,179,701</u>	<u>\$815,462</u>	<u>\$834,419</u>	<u>\$553,051</u>	<u>\$925,000</u>

(continued)

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (Continued)
December 31, 2008

	Juvenile Detention	Concealed Weapon	Wireless 911	OPOTA- CPT	Brandywine Loop Extension	Total Nonmajor Special Revenue Funds
Assets						
Equity in Pooled Cash and Cash Equivalents	\$44,565	\$30,064	\$338,238	\$9,358	\$0	\$6,479,365
Restricted Cash and Cash Equivalents	0	0	0	0	111,423	1,061,558
Receivables:						
Property Taxes	0	0	0	0	0	2,690,372
Payments in Lieu of Taxes	0	0	0	0	852,512	1,793,534
Accounts	0	543	0	0	0	48,303
Intergovernmental	0	0	37,318	11,040	0	1,140,544
Interfund	0	0	0	0	0	264,628
Materials and Supplies Inventory	7,392	0	0	0	0	44,335
Prepaid Items	0	0	0	0	0	8,712
<i>Total Assets</i>	<u>\$51,957</u>	<u>\$30,607</u>	<u>\$375,556</u>	<u>\$20,398</u>	<u>\$963,935</u>	<u>\$13,531,351</u>
Liabilities and Fund Balances						
Liabilities						
Accounts Payable	\$0	\$0	\$0	\$0	\$0	\$84,881
Contracts Payable	0	0	0	0	0	65,217
Retainage Payable	0	0	0	0	0	25,135
Accrued Interest Payable	0	0	0	0	5,207	5,207
Accrued Wages and Benefits	0	0	0	0	0	141,925
Interfund Payable	0	0	0	0	5,413	262,838
Intergovernmental Payable	0	0	0	0	0	299,748
Notes Payable	0	0	0	0	825,000	825,000
Deferred Revenue	0	0	22,296	11,040	852,512	5,389,239
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>22,296</u>	<u>11,040</u>	<u>1,688,132</u>	<u>7,099,190</u>
Fund Balance						
Reserved for Encumbrances	0	800	744	1,175	0	173,592
Reserved for Loan Guaranty	0	0	0	0	0	925,000
Unreserved:						
Undesignated (Deficit)	51,957	29,807	352,516	8,183	(724,197)	5,333,569
<i>Total Fund Balances (Deficit)</i>	<u>51,957</u>	<u>30,607</u>	<u>353,260</u>	<u>9,358</u>	<u>(724,197)</u>	<u>6,432,161</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$51,957</u>	<u>\$30,607</u>	<u>\$375,556</u>	<u>\$20,398</u>	<u>\$963,935</u>	<u>\$13,531,351</u>

Muskingum County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2008

	Dog and Kennel	Child Support Enforcement Agency	Childrens' Services Trust	Real Estate Assessment
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Charges for Services	36,581	346,385	0	885,043
Licenses and Permits	137,645	0	0	0
Fines and Forfeitures	3,192	0	0	1,140
Intergovernmental	0	2,275,605	0	0
Interest	0	0	3,665	0
Payments in Lieu of Taxes	0	0	0	0
Contributions and Donations	0	0	108	0
Other	0	87,323	0	294
<i>Total Revenues</i>	<u>177,418</u>	<u>2,709,313</u>	<u>3,773</u>	<u>886,477</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	1,063,009
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	147,857	0	0	0
Human Services	0	3,698,585	12,758	0
Capital Outlay	0	0	0	0
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	0	1,777	0	0
Interest and Fiscal Charges	0	813	0	0
<i>Total Expenditures</i>	<u>147,857</u>	<u>3,701,175</u>	<u>12,758</u>	<u>1,063,009</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>29,561</u>	<u>(991,862)</u>	<u>(8,985)</u>	<u>(176,532)</u>
Other Financing Sources (Use)				
Inception of a Capital Lease	0	0	0	0
Transfers In	0	877,199	0	0
Proceeds of OWDA Loans	0	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Use)</i>	<u>0</u>	<u>877,199</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	29,561	(114,663)	(8,985)	(176,532)
Fund Balances (Deficit) at				
Beginning of Year	<u>162,333</u>	<u>156,740</u>	<u>170,433</u>	<u>1,031,157</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u>\$191,894</u>	<u>\$42,077</u>	<u>\$161,448</u>	<u>\$854,625</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, 2008

	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	4,164
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	9,907	0
Intergovernmental	0	31,437	243,016	0
Interest	57,548	0	0	0
Payments in Lieu of Taxes	39,487	0	0	0
Contributions and Donations	0	4,086	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>97,035</u>	<u>35,523</u>	<u>252,923</u>	<u>4,164</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	268	0
Judicial	0	0	0	7,267
Public Safety	0	71,268	118,633	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Capital Outlay	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>71,268</u>	<u>118,901</u>	<u>7,267</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>97,035</u>	<u>(35,745)</u>	<u>134,022</u>	<u>(3,103)</u>
Other Financing Sources (Use)				
Inception of a Capital Lease	0	0	0	0
Transfers In	0	45,300	30,000	0
Proceeds of OWDA Loans	0	0	0	0
Transfers Out	(190,471)	0	0	0
<i>Total Other Financing Sources (Use)</i>	<u>(190,471)</u>	<u>45,300</u>	<u>30,000</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(93,436)	9,555	164,022	(3,103)
Fund Balances (Deficit) at Beginning of Year	<u>93,436</u>	<u>43,857</u>	<u>26,069</u>	<u>1,825</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$53,412</u></u>	<u><u>\$190,091</u></u>	<u><u>(\$1,278)</u></u>

Delinquent Real Estate Tax and Assessment Collection	Homeland Security	Tuberculosis Clinic	Rose Hill Water Project	Youth Services	Block Grants	Computer Legal Research
\$0	\$0	\$470,060	\$0	\$0	\$0	\$0
188,794	0	7,927	0	0	0	31,969
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	133,074	179,500	0	17,712	632,095	0
0	0	812	0	0	0	0
0	0	1,898	0	0	0	0
0	0	0	0	0	0	0
0	0	31,703	0	0	6,156	0
<u>188,794</u>	<u>133,074</u>	<u>691,900</u>	<u>0</u>	<u>17,712</u>	<u>638,251</u>	<u>31,969</u>
209,318	0	0	0	0	0	0
0	0	0	0	0	0	22,484
0	133,074	0	0	20,459	0	0
0	0	0	45,951	0	621,559	0
0	0	620,144	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	120,010	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>209,318</u>	<u>133,074</u>	<u>620,144</u>	<u>165,961</u>	<u>20,459</u>	<u>621,559</u>	<u>22,484</u>
<u>(20,524)</u>	<u>0</u>	<u>71,756</u>	<u>(165,961)</u>	<u>(2,747)</u>	<u>16,692</u>	<u>9,485</u>
0	0	0	0	0	0	0
0	0	0	0	0	1,186	0
0	0	0	103,507	0	0	0
0	0	0	0	0	0	0
0	0	0	103,507	0	1,186	0
(20,524)	0	71,756	(62,454)	(2,747)	17,878	9,485
<u>303,778</u>	<u>0</u>	<u>798,501</u>	<u>0</u>	<u>(3,047)</u>	<u>(30,094)</u>	<u>90,998</u>
<u>\$283,254</u>	<u>\$0</u>	<u>\$870,257</u>	<u>(\$62,454)</u>	<u>(\$5,794)</u>	<u>(\$12,216)</u>	<u>\$100,483</u>

(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, 2008

	Community Correction	Home Detention (Electronic Monitor)	Litter Prevention	Ohio Childrens Trust
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Charges for Services	0	160,212	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	217,530	37,572	2,668	27,666
Interest	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0
Contributions and Donations	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>217,530</u>	<u>197,784</u>	<u>2,668</u>	<u>27,666</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	222,070	146,048	0	0
Public Works	0	0	8,000	0
Health	0	0	0	0
Human Services	0	0	0	27,666
Capital Outlay	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>222,070</u>	<u>146,048</u>	<u>8,000</u>	<u>27,666</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(4,540)</u>	<u>51,736</u>	<u>(5,332)</u>	<u>0</u>
Other Financing Sources (Use)				
Inception of a Capital Lease	0	0	0	0
Transfers In	0	0	376	0
Proceeds of OWDA Loans	0	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Use)</i>	<u>0</u>	<u>0</u>	<u>376</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(4,540)	51,736	(4,956)	0
Fund Balances (Deficit) at Beginning of Year	<u>55,511</u>	<u>212,769</u>	<u>4,956</u>	<u>0</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u>\$50,971</u>	<u>\$264,505</u>	<u>\$0</u>	<u>\$0</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	595	0	0
23,488	0	0	0	0	0
0	20,916	18,128	0	2,203	22,419
0	0	113	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	5,515
0	0	0	0	0	0
<u>23,488</u>	<u>20,916</u>	<u>18,241</u>	<u>595</u>	<u>2,203</u>	<u>27,934</u>
0	0	0	0	0	0
0	0	0	463	0	0
0	42,905	0	0	1,691	4,687
0	0	0	0	0	0
23,488	0	0	0	0	0
0	0	41,100	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>23,488</u>	<u>42,905</u>	<u>41,100</u>	<u>463</u>	<u>1,691</u>	<u>4,687</u>
<u>0</u>	<u>(21,989)</u>	<u>(22,859)</u>	<u>132</u>	<u>512</u>	<u>23,247</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	(21,989)	(22,859)	132	512	23,247
0	60,188	105,469	596	23,599	5,141
<u>\$0</u>	<u>\$38,199</u>	<u>\$82,610</u>	<u>\$728</u>	<u>\$24,111</u>	<u>\$28,388</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, 2008

	Legal Aid Society	Senior Citizens Levy	Felony Delinquent Care and Custody	Drug Law Enforcement
Revenues				
Property Taxes	\$0	\$559,272	\$0	\$0
Charges for Services	93	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	31,992
Intergovernmental	0	137,307	428,798	0
Interest	0	1,005	0	0
Payments in Lieu of Taxes	0	2,287	0	0
Contributions and Donations	0	0	0	0
Other	0	249	0	0
<i>Total Revenues</i>	<u>93</u>	<u>700,120</u>	<u>428,798</u>	<u>31,992</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	298,538	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	702,684	0	0
Capital Outlay	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>702,684</u>	<u>298,538</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>93</u>	<u>(2,564)</u>	<u>130,260</u>	<u>31,992</u>
Other Financing Sources (Use)				
Inception of a Capital Lease	0	0	0	0
Transfers In	0	4,400	0	0
Proceeds of OWDA Loans	0	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Use)</i>	<u>0</u>	<u>4,400</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	93	1,836	130,260	31,992
Fund Balances (Deficit) at Beginning of Year	<u>225</u>	<u>372,262</u>	<u>238,384</u>	<u>0</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u>\$318</u>	<u>\$374,098</u>	<u>\$368,644</u>	<u>\$31,992</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	\$916,601	\$0	\$363,243
11,459	0	264,490	0	0	0	0
0	0	0	0	0	262,283	0
0	0	0	0	0	0	0
0	40,745	0	0	452,829	0	104,772
0	0	0	0	1,961	2,681	963
0	0	0	0	4,093	0	1,873
0	0	0	13,226	0	0	0
0	0	0	0	0	0	7,227
<u>11,459</u>	<u>40,745</u>	<u>264,490</u>	<u>13,226</u>	<u>1,375,484</u>	<u>264,964</u>	<u>478,078</u>
0	0	0	0	0	201,530	0
0	0	0	0	0	0	0
0	46,261	229,462	0	0	0	497,709
0	0	0	0	0	0	0
0	0	0	0	0	0	0
12,964	0	0	9,276	0	0	0
0	0	0	0	0	10,890	0
0	0	0	0	1,389,887	0	0
0	0	0	0	0	341	0
0	0	0	0	0	259	0
<u>12,964</u>	<u>46,261</u>	<u>229,462</u>	<u>9,276</u>	<u>1,389,887</u>	<u>213,020</u>	<u>497,709</u>
<u>(1,505)</u>	<u>(5,516)</u>	<u>35,028</u>	<u>3,950</u>	<u>(14,403)</u>	<u>51,944</u>	<u>(19,631)</u>
0	0	0	0	0	10,890	0
0	3,522	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	(41,100)	0
<u>0</u>	<u>3,522</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(30,210)</u>	<u>0</u>
(1,505)	(1,994)	35,028	3,950	(14,403)	21,734	(19,631)
<u>2,339</u>	<u>9,898</u>	<u>10,207</u>	<u>67,023</u>	<u>39,638</u>	<u>784,395</u>	<u>366,259</u>
<u>\$834</u>	<u>\$7,904</u>	<u>\$45,235</u>	<u>\$70,973</u>	<u>\$25,235</u>	<u>\$806,129</u>	<u>\$346,628</u>

(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, 2008

	Court Special Projects	Transportation Improvement District (TID) Escrow	Juvenile Detention	Concealed Weapon
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Charges for Services	101,868	0	0	0
Licenses and Permits	0	0	0	27,105
Fines and Forfeitures	600	0	0	0
Intergovernmental	0	0	0	0
Interest	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0
Contributions and Donations	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>102,468</u>	<u>0</u>	<u>0</u>	<u>27,105</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	11,494	0	38,906	0
Public Safety	0	0	0	9,797
Public Works	0	1,469,571	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Capital Outlay	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>11,494</u>	<u>1,469,571</u>	<u>38,906</u>	<u>9,797</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>90,974</u>	<u>(1,469,571)</u>	<u>(38,906)</u>	<u>17,308</u>
Other Financing Sources (Use)				
Inception of a Capital Lease	0	0	0	0
Transfers In	0	1,468,817	0	0
Proceeds of OWDA Loans	0	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Use)</i>	<u>0</u>	<u>1,468,817</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	90,974	(754)	(38,906)	17,308
Fund Balances (Deficit) at				
Beginning of Year	<u>461,901</u>	<u>925,754</u>	<u>90,863</u>	<u>13,299</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u><u>\$552,875</u></u>	<u><u>\$925,000</u></u>	<u><u>\$51,957</u></u>	<u><u>\$30,607</u></u>

Wireless 911	OPOTA- CPT	Brandywine Loop Extension	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$2,309,176
0	0	0	2,039,580
0	0	0	450,521
0	0	0	110,497
193,849	15,200	0	5,171,488
0	0	26,512	95,147
0	0	47,362	97,000
0	0	0	22,935
0	0	0	132,952
<u>193,849</u>	<u>15,200</u>	<u>73,874</u>	<u>10,429,296</u>
0	0	0	1,474,125
0	0	0	80,614
39,665	5,842	0	1,888,109
0	0	0	2,145,081
0	0	0	791,489
0	0	0	4,505,033
0	0	0	10,890
0	0	0	1,509,897
0	0	0	2,118
0	0	33,767	34,839
<u>39,665</u>	<u>5,842</u>	<u>33,767</u>	<u>12,442,195</u>
<u>154,184</u>	<u>9,358</u>	<u>40,107</u>	<u>(2,012,899)</u>
0	0	0	10,890
0	0	0	2,430,800
0	0	0	103,507
0	0	0	(231,571)
<u>0</u>	<u>0</u>	<u>0</u>	<u>2,313,626</u>
154,184	9,358	40,107	300,727
<u>199,076</u>	<u>0</u>	<u>(764,304)</u>	<u>6,131,434</u>
<u>\$353,260</u>	<u>\$9,358</u>	<u>(\$724,197)</u>	<u>\$6,432,161</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, 2008

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$30,870	\$36,606	\$5,736
Licenses and Permits	103,000	137,645	34,645
Fines and Forfeitures	4,000	3,192	(808)
<i>Total Revenues</i>	<u>137,870</u>	<u>177,443</u>	<u>39,573</u>
Expenditures			
Current:			
Health			
Animal Control			
Salaries and Wages	82,750	82,706	44
Fringe Benefits	35,465	30,502	4,963
Contractual Services	9,289	6,798	2,491
Materials and Supplies	11,428	11,278	150
Capital Outlay	1,408	1,408	0
Other	15,000	14,972	28
<i>Total Expenditures</i>	<u>155,340</u>	<u>147,664</u>	<u>7,676</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(17,470)	29,779	47,249
Other Financing Source			
Transfers In	12,000	0	(12,000)
<i>Net Change in Fund Balance</i>	(5,470)	29,779	35,249
Fund Balance at Beginning of Year	166,467	166,467	0
Prior Year Encumbrances Appropriated	689	689	0
<i>Fund Balance at End of Year</i>	<u><u>\$161,686</u></u>	<u><u>\$196,935</u></u>	<u><u>\$35,249</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, 2008

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$345,000	\$343,253	(\$1,747)
Intergovernmental	2,910,324	2,502,885	(407,439)
Other	84,463	87,323	2,860
<i>Total Revenues</i>	<u>3,339,787</u>	<u>2,933,461</u>	<u>(406,326)</u>
Expenditures			
Current:			
Human Services			
Child Support Enforcement			
Salaries and Wages	1,841,000	1,840,977	23
Fringe Benefits	866,166	773,259	92,907
Contractual Services	1,373,614	1,048,946	324,668
Materials and Supplies	94,931	67,832	27,099
Capital Outlay	52,628	26,373	26,255
Other	171,179	128,254	42,925
<i>Total Expenditures</i>	<u>4,399,518</u>	<u>3,885,641</u>	<u>513,877</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,059,731)	(952,180)	107,551
Other Financing Source			
Transfers In	<u>893,510</u>	<u>893,510</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(166,221)	(58,670)	107,551
Fund Balance at Beginning of Year	128,225	128,225	0
Prior Year Encumbrances Appropriated	<u>37,996</u>	<u>37,996</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$107,551</u></u>	<u><u>\$107,551</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, 2008

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$8,400	\$3,938	(\$4,462)
Contributions and Donations	75	108	33
<i>Total Revenues</i>	8,475	4,046	(4,429)
Expenditures			
Current:			
Human Services			
Childrens' Services Trust Fund			
Materials and Supplies	160,000	14,714	145,286
<i>Net Change in Fund Balance</i>	(151,525)	(10,668)	140,857
Fund Balance at Beginning of Year	169,811	169,811	0
<i>Fund Balance at End of Year</i>	\$18,286	\$159,143	\$140,857

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, 2008

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$635,558	\$885,043	\$249,485
Fines and Forfeitures	1,200	1,140	(60)
Other	259	294	35
<i>Total Revenues</i>	<u>637,017</u>	<u>886,477</u>	<u>249,460</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
County Auditor			
Salaries and Wages	250,100	248,958	1,142
Fringe Benefits	97,755	89,847	7,908
Contractual Services	810,459	704,359	106,100
Materials and Supplies	4,420	3,297	1,123
Capital Outlay	21,710	21,710	0
Other	17,101	15,921	1,180
<i>Total Expenditures</i>	<u>1,201,545</u>	<u>1,084,092</u>	<u>117,453</u>
<i>Net Change in Fund Balance</i>	(564,528)	(197,615)	366,913
Fund Balance at Beginning of Year	1,040,293	1,040,293	0
Prior Year Encumbrances Appropriated	<u>2,464</u>	<u>2,464</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$478,229</u></u>	<u><u>\$845,142</u></u>	<u><u>\$366,913</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, 2008

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Payments in Lieu of Taxes	\$97,035	\$97,035	\$0
Expenditures			
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	97,035	97,035	0
Other Financing Use			
Transfers Out	<u>(190,471)</u>	<u>(190,471)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(93,436)	(93,436)	0
Fund Balance at Beginning of Year	<u>93,436</u>	<u>93,436</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Drug Abuse Resistance Education (DARE) Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$15,400	\$31,437	\$16,037
Contributions and Donations	6,000	4,086	(1,914)
<i>Total Revenues</i>	<u>21,400</u>	<u>35,523</u>	<u>14,123</u>
Expenditures			
Current:			
Public Safety			
Drug Abuse Resistance Education (DARE)			
Salaries and Wages	49,700	43,774	5,926
Fringe Benefits	26,400	19,763	6,637
Materials and Supplies	8,000	7,238	762
<i>Total Expenditures</i>	<u>84,100</u>	<u>70,775</u>	<u>13,325</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(62,700)	(35,252)	27,448
Other Financing Source			
Transfers In	45,300	45,300	0
<i>Net Change in Fund Balance</i>	(17,400)	10,048	27,448
Fund Balance at Beginning of Year	<u>46,614</u>	<u>46,614</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$29,214</u></u>	<u><u>\$56,662</u></u>	<u><u>\$27,448</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, 2008

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$9,907	\$9,907	\$0
Intergovernmental	233,937	243,016	9,079
<i>Total Revenues</i>	<u>243,844</u>	<u>252,923</u>	<u>9,079</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Miscellaneous Federal Grants			
Materials and Supplies	268	268	0
Public Safety			
Miscellaneous Federal Grants			
Salaries and Wages	41,528	39,102	2,426
Fringe Benefits	15,095	13,910	1,185
Contractual Services	25,733	13,888	11,845
Materials and Supplies	16,863	14,170	2,693
Capital Outlay	193,746	29,761	163,985
Other	7,701	6,529	1,172
Total Public Safety	<u>300,666</u>	<u>117,360</u>	<u>183,306</u>
<i>Total Expenditures</i>	<u>300,934</u>	<u>117,628</u>	<u>183,306</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(57,090)</u>	<u>135,295</u>	<u>192,385</u>
Other Financing Sources (Use)			
Advances In	0	13,953	13,953
Advances Out	0	(13,953)	(13,953)
Transfers In	30,000	30,000	0
<i>Total Other Financing Sources (Use)</i>	<u>30,000</u>	<u>30,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(27,090)	165,295	192,385
Fund Balance at Beginning of Year	27,200	27,200	0
Prior Year Encumbrances Appropriated	419	419	0
<i>Fund Balance at End of Year</i>	<u>\$529</u>	<u>\$192,914</u>	<u>\$192,385</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, 2008

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$6,000	\$4,414	(\$1,586)
Expenditures			
Current:			
General Government - Judicial			
Domestic Relations Court			
Salaries and Wages	3,280	3,280	0
Fringe Benefits	944	666	278
Contractual Services	3,393	3,393	0
<i>Total Expenditures</i>	<u>7,617</u>	<u>7,339</u>	<u>278</u>
<i>Excess of Revenues Under Expenditures</i>	(1,617)	(2,925)	(1,308)
Other Financing Source			
Advances In	<u>0</u>	<u>1,111</u>	<u>1,111</u>
<i>Net Change in Fund Balance</i>	(1,617)	(1,814)	(197)
Fund Balance at Beginning of Year	<u>1,814</u>	<u>1,814</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$197</u></u>	<u><u>\$0</u></u>	<u><u>(\$197)</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, 2008

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$268,392	\$188,794	(\$79,598)
Expenditures			
Current:			
General Government - Legislative and Executive			
DRETAC			
Salaries and Wages	278,000	163,576	114,424
Fringe Benefits	85,178	29,698	55,480
Materials and Supplies	2,100	0	2,100
Capital Outlay	5,250	3,808	1,442
Other	155,009	13,844	141,165
<i>Total Expenditures</i>	<u>525,537</u>	<u>210,926</u>	<u>314,611</u>
<i>Net Change in Fund Balance</i>	(257,145)	(22,132)	235,013
Fund Balance at Beginning of Year	307,704	307,704	0
Prior Year Encumbrances Appropriated	<u>6,902</u>	<u>6,902</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$57,461</u></u>	<u><u>\$292,474</u></u>	<u><u>\$235,013</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, 2008

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$203,670	\$133,074	(\$70,596)
Expenditures			
Current:			
Public Safety			
Homeland Security			
Salaries and Wages	1,770	0	1,770
Fringe Benefits	348	0	348
Materials and Supplies	148,001	79,523	68,478
Capital Outlay	93,074	93,074	0
<i>Total Expenditures</i>	243,193	172,597	70,596
<i>Net Change in Fund Balance</i>	(39,523)	(39,523)	0
Fund Balance (Deficit) at Beginning of Year	(40,000)	(40,000)	0
Prior Year Encumbrances Appropriated	79,523	79,523	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
Tuberculosis Clinic Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$472,111	\$475,821	\$3,710
Charges for Services	5,000	7,442	2,442
Intergovernmental	231,519	179,500	(52,019)
Payments in Lieu of Taxes	2,500	2,710	210
Other	68,458	28,836	(39,622)
<i>Total Revenues</i>	<u>779,588</u>	<u>694,309</u>	<u>(85,279)</u>
Expenditures			
Current:			
Health			
Tuberculosis Clinic			
Salaries and Wages	272,000	209,743	62,257
Fringe Benefits	92,380	75,818	16,562
Contractual Services	145,893	136,369	9,524
Materials and Supplies	265,733	233,992	31,741
Capital Outlay	15,000	11,250	3,750
Other	6,200	5,910	290
<i>Total Expenditures</i>	<u>797,206</u>	<u>673,082</u>	<u>124,124</u>
<i>Net Change in Fund Balance</i>	(17,618)	21,227	38,845
Fund Balance at Beginning of Year	777,820	777,820	0
Prior Year Encumbrances Appropriated	17,376	17,376	0
<i>Fund Balance at End of Year</i>	<u><u>\$777,578</u></u>	<u><u>\$816,423</u></u>	<u><u>\$38,845</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Rose Hill Water Project
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
<i>Total Revenues</i>	\$0	\$0	\$0
Expenditures			
Intergovernmental			
Rose Hill Water Project			
Contractual Services	250,000	168,796	81,204
<i>Excess of Revenues Over (Under) Expenditures</i>	(250,000)	(168,796)	81,204
Other Financing Sources (Use)			
Bond Anticipation Notes Issued	250,000	0	(250,000)
Proceeds of OWDA Loans	0	103,507	103,507
Advances In	0	185,000	185,000
Advances Out	0	(119,711)	(119,711)
<i>Total Other Financing Sources (Use)</i>	250,000	168,796	(81,204)
<i>Net Change in Fund Balance</i>	0	0	0
Fund Balance at Beginning of Year	0	0	0
<i>Fund Balance at End of Year</i>	\$0	\$0	\$0

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Youth Services Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$21,867	\$19,351	(\$2,516)
Expenditures			
Current:			
Public Safety			
Youth Services			
Salaries and Wages	18,086	16,362	1,724
Fringe Benefits	3,566	2,469	1,097
Contractual Services	218	218	0
<i>Total Expenditures</i>	21,870	19,049	2,821
<i>Excess of Revenues Over (Under) Expenditures</i>	(3)	302	305
Other Financing Source (Use)			
Advances In	0	2,035	2,035
Advances Out	0	(35)	(35)
<i>Total Other Financing Source (Use)</i>	0	2,000	2,000
<i>Net Change in Fund Balance</i>	(3)	2,302	2,305
Fund Balance at Beginning of Year	202	202	0
<i>Fund Balance at End of Year</i>	\$199	\$2,504	\$2,305

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, 2008

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$830,305	\$599,540	(\$230,765)
Other	10,430	6,156	(4,274)
<i>Total Revenues</i>	<u>840,735</u>	<u>605,696</u>	<u>(235,039)</u>
Expenditures			
Current:			
Public Works			
Block Grants			
Salaries and Wages	50,258	41,765	8,493
Fringe Benefits	20,140	17,218	2,922
Contractual Services	693,695	611,515	82,180
Materials and Supplies	10,113	9,251	862
<i>Total Expenditures</i>	<u>774,206</u>	<u>679,749</u>	<u>94,457</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>66,529</u>	<u>(74,053)</u>	<u>(140,582)</u>
Other Financing Source (Use)			
Advances In	0	395,356	395,356
Advances Out	0	(387,071)	(387,071)
<i>Total Other Financing Source (Use)</i>	<u>0</u>	<u>8,285</u>	<u>8,285</u>
<i>Net Change in Fund Balance</i>	66,529	(65,768)	(132,297)
Fund Balance (Deficit) at Beginning of Year	(42,147)	(42,147)	0
Prior Year Encumbrances Appropriated	59,889	59,889	0
<i>Fund Balance (Deficit) at End of Year</i>	<u><u>\$84,271</u></u>	<u><u>(\$48,026)</u></u>	<u><u>(\$132,297)</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, 2008

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$28,000	\$31,234	\$3,234
Expenditures			
Current:			
General Government - Judicial			
Computer Legal Research			
Salaries and Wages	8,200	7,421	779
Fringe Benefits	1,500	864	636
Contractual Services	21,892	14,067	7,825
Other	2,000	0	2,000
<i>Total Expenditures</i>	33,592	22,352	11,240
<i>Net Change in Fund Balance</i>	(5,592)	8,882	14,474
Fund Balance at Beginning of Year	87,283	87,283	0
Prior Year Encumbrances Appropriated	2,819	2,819	0
<i>Fund Balance at End of Year</i>	\$84,510	\$98,984	\$14,474

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, 2008

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$216,723	\$216,723	\$0
Expenditures			
Current:			
Public Safety			
Community Correction			
Salaries and Wages	152,034	152,034	0
Fringe Benefits	69,899	66,383	3,516
Contractual Services	1,226	1,226	0
Capital Outlay	977	977	0
<i>Total Expenditures</i>	<u>224,136</u>	<u>220,620</u>	<u>3,516</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(7,413)</u>	<u>(3,897)</u>	<u>3,516</u>
Other Financing Source (Use)			
Advances In	0	12,000	12,000
Advances Out	0	(12,000)	(12,000)
<i>Total Other Financing Source (Use)</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(7,413)	(3,897)	3,516
Fund Balance at Beginning of Year	<u>7,413</u>	<u>7,413</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$3,516</u></u>	<u><u>\$3,516</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, 2008

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$89,400	\$151,545	\$62,145
Intergovernmental	45,131	30,013	(15,118)
<i>Total Revenues</i>	<u>134,531</u>	<u>181,558</u>	<u>47,027</u>
Expenditures			
Current:			
Public Safety			
Electronic Monitor			
Salaries and Wages	94,566	68,033	26,533
Fringe Benefits	17,070	12,726	4,344
Contractual Services	6,000	3,456	2,544
Materials and Supplies	81,232	76,638	4,594
Capital Outlay	5,635	3,000	2,635
<i>Total Expenditures</i>	<u>204,503</u>	<u>163,853</u>	<u>40,650</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(69,972)</u>	<u>17,705</u>	<u>87,677</u>
Other Financing Sources			
Advances In	0	3,000	3,000
Transfers In	74,108	0	(74,108)
<i>Total Other Financing Sources</i>	<u>74,108</u>	<u>3,000</u>	<u>(71,108)</u>
<i>Net Change in Fund Balance</i>	4,136	20,705	16,569
Fund Balance at Beginning of Year	203,197	203,197	0
Prior Year Encumbrances Appropriated	8,796	8,796	0
<i>Fund Balance at End of Year</i>	<u><u>\$216,129</u></u>	<u><u>\$232,698</u></u>	<u><u>\$16,569</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, 2008

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$0	\$2,668	\$2,668
Expenditures			
Current:			
Public Works			
Litter Control			
Capital Outlay	43,710	43,710	0
<i>Excess of Revenues Over (Under) Expenditures</i>	(43,710)	(41,042)	2,668
Other Financing Source			
Advances Out	0	(6,294)	(6,294)
<i>Net Change in Fund Balance</i>	(43,710)	(47,336)	(3,626)
Fund Balance at Beginning of Year	3,626	3,626	0
Prior Year Encumbrances Appropriated	43,710	43,710	0
<i>Fund Balance at End of Year</i>	<u>\$3,626</u>	<u>\$0</u>	<u>(\$3,626)</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Ohio Childrens Trust Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$31,160	\$27,666	(\$3,494)
Expenditures			
Current:			
Human Services			
Ohio Childrens Trust			
Contractual Services	27,666	27,666	0
<i>Net Change in Fund Balance</i>	3,494	0	(3,494)
Fund Balance at Beginning of Year	0	0	0
<i>Fund Balance at End of Year</i>	<u>\$3,494</u>	<u>\$0</u>	<u>(\$3,494)</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, 2008

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$24,000	\$22,949	(\$1,051)
Expenditures			
Current:			
Health			
Marriage License			
Contractual Services	24,000	22,949	1,051
<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, 2008

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$28,000	\$20,916	(\$7,084)
Expenditures			
Current:			
Public Safety			
Political Subdivision Housing			
Contractual Services	61,000	42,905	18,095
<i>Net Change in Fund Balance</i>	(33,000)	(21,989)	11,011
Fund Balance at Beginning of Year	60,188	60,188	0
<i>Fund Balance at End of Year</i>	<u>\$27,188</u>	<u>\$38,199</u>	<u>\$11,011</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Drivers Alcohol Treatment Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$24,000	\$18,128	(\$5,872)
Intergovernmental	200	113	(87)
<i>Total Revenues</i>	<u>24,200</u>	<u>18,241</u>	<u>(5,959)</u>
Expenditures			
Current:			
Human Services			
Indigent Drivers Alcohol Treatment			
Contractual Services	31,362	3,435	27,927
Capital Outlay	62,500	61,500	1,000
<i>Total Expenditures</i>	<u>93,862</u>	<u>64,935</u>	<u>28,927</u>
<i>Net Change in Fund Balance</i>	(69,662)	(46,694)	22,968
Fund Balance at Beginning of Year	96,107	96,107	0
Prior Year Encumbrances Appropriated	31,862	31,862	0
<i>Fund Balance at End of Year</i>	<u><u>\$58,307</u></u>	<u><u>\$81,275</u></u>	<u><u>\$22,968</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Probate Conduct of Business Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$700	\$589	(\$111)
Expenditures			
Current:			
General Government - Judicial			
Probate Conduct of Business			
Other	700	463	237
<i>Net Change in Fund Balance</i>	0	126	126
Fund Balance at Beginning of Year	565	565	0
<i>Fund Balance at End of Year</i>	<u>\$565</u>	<u>\$691</u>	<u>\$126</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Enforcement and Education Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$3,500	\$2,203	(\$1,297)
Expenditures			
Current:			
Public Safety			
Enforcement and Education			
Materials and Supplies	11,500	0	11,500
Other	12,000	1,691	10,309
<i>Total Expenditures</i>	23,500	1,691	21,809
<i>Net Change in Fund Balance</i>	(20,000)	512	20,512
Fund Balance at Beginning of Year	23,599	23,599	0
<i>Fund Balance at End of Year</i>	\$3,599	\$24,111	\$20,512

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, 2008

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$23,894	\$22,419	(\$1,475)
Contributions and Donations	5,515	5,515	0
<i>Total Revenues</i>	<u>29,409</u>	<u>27,934</u>	<u>(1,475)</u>
Expenditures			
Current:			
Public Safety			
Law Enforcement			
Materials and Supplies	24,658	4,287	20,371
Other	8,400	400	8,000
<i>Total Expenditures</i>	<u>33,058</u>	<u>4,687</u>	<u>28,371</u>
<i>Net Change in Fund Balance</i>	(3,649)	23,247	26,896
Fund Balance at Beginning of Year	<u>5,141</u>	<u>5,141</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$1,492</u></u>	<u><u>\$28,388</u></u>	<u><u>\$26,896</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, 2008

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$200	\$93	(\$107)
Expenditures			
Current:			
General Government - Judicial			
Legal Aid Society			
Salaries and Wages	200	0	200
<i>Net Change in Fund Balance</i>	0	93	93
Fund Balance at Beginning of Year	217	217	0
<i>Fund Balance at End of Year</i>	<u>\$217</u>	<u>\$310</u>	<u>\$93</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Senior Citizens Levy Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$566,623	\$566,474	(\$149)
Intergovernmental	137,307	137,307	0
Payments in Lieu of Taxes	3,292	3,292	0
Other	249	249	0
<i>Total Revenues</i>	<u>707,471</u>	<u>707,322</u>	<u>(149)</u>
Expenditures			
Current:			
Human Services			
Senior Citizens Levy			
Salaries and Wages	503,838	494,599	9,239
Fringe Benefits	200,787	184,342	16,445
Contractual Services	12,549	12,495	54
Materials and Supplies	4,400	4,400	0
<i>Total Expenditures</i>	<u>721,574</u>	<u>695,836</u>	<u>25,738</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(14,103)	11,486	25,589
Other Financing Source			
Transfers In	4,400	4,400	0
<i>Net Change in Fund Balance</i>	(9,703)	15,886	25,589
Fund Balance at Beginning of Year	382,737	382,737	0
<i>Fund Balance at End of Year</i>	<u><u>\$373,034</u></u>	<u><u>\$398,623</u></u>	<u><u>\$25,589</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, 2008

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$555,874	\$390,441	(\$165,433)
Expenditures			
Current:			
Public Safety			
Specialized Probation			
Salaries and Wages	211,530	125,772	85,758
Fringe Benefits	121,382	64,076	57,306
Contractual Services	283,309	129,593	153,716
Materials and Supplies	1,000	195	805
Capital Outlay	4,100	2,654	1,446
<i>Total Expenditures</i>	621,321	322,290	299,031
<i>Excess of Revenues Over (Under) Expenditures</i>	(65,447)	68,151	133,598
Other Financing Sources (Uses)			
Advances In	0	14,896	14,896
Advances Out	0	(14,896)	(14,896)
Transfers In	91,061	0	(91,061)
Transfers Out	(158,547)	0	158,547
<i>Total Other Financing Sources (Uses)</i>	(67,486)	0	67,486
<i>Net Change in Fund Balance</i>	(132,933)	68,151	201,084
Fund Balance at Beginning of Year	191,743	191,743	0
Prior Year Encumbrances Appropriated	29,514	29,514	0
<i>Fund Balance at End of Year</i>	\$88,324	\$289,408	\$201,084

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, 2008

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$24,116	\$31,992	\$7,876
Expenditures			
Current:			
Public Safety			
Drug Law Enforcement			
Capital Outlay	12,000	0	12,000
Other	9,100	0	9,100
<i>Total Expenditures</i>	21,100	0	21,100
<i>Net Change in Fund Balance</i>	3,016	31,992	28,976
Fund Balance at Beginning of Year	0	0	0
<i>Fund Balance at End of Year</i>	\$3,016	\$31,992	\$28,976

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, 2008

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$16,000	\$11,589	(\$4,411)
Expenditures			
Current:			
Human Services			
Indigent Guardianship			
Contractual Services	17,348	12,964	4,384
<i>Net Change in Fund Balance</i>	(1,348)	(1,375)	(27)
Fund Balance at Beginning of Year	571	571	0
Prior Year Encumbrances Appropriated	848	848	0
<i>Fund Balance at End of Year</i>	<u>\$71</u>	<u>\$44</u>	<u>(\$27)</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, 2008

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$44,057	\$41,746	(\$2,311)
Expenditures			
Current:			
Public Safety			
Victim of Criminals			
Salaries and Wages	47,579	45,815	1,764
<i>Excess of Revenues Under Expenditures</i>	(3,522)	(4,069)	(547)
Other Financing Sources (Use)			
Advances In	0	6,684	6,684
Advances Out	0	(4,374)	(4,374)
Transfers In	3,522	3,522	0
<i>Total Other Financing Sources (Use)</i>	3,522	5,832	2,310
<i>Net Change in Fund Balance</i>	0	1,763	(547)
Fund Balance at Beginning of Year	410	410	0
<i>Fund Balance at End of Year</i>	\$410	\$2,173	\$1,763

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, 2008

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$246,388	\$246,388	\$0
Expenditures			
Current:			
Public Safety			
Sheriff Commissary			
Contractual Services	10,050	6,347	3,703
Materials and Supplies	257,334	244,502	12,832
Capital Outlay	15,000	11,227	3,773
<i>Total Expenditures</i>	<u>282,384</u>	<u>262,076</u>	<u>20,308</u>
<i>Net Change in Fund Balance</i>	(35,996)	(15,688)	20,308
Fund Balance at Beginning of Year	6,769	6,769	0
Prior Year Encumbrances Appropriated	<u>29,234</u>	<u>29,234</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$7</u></u>	<u><u>\$20,315</u></u>	<u><u>\$20,308</u></u>

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, 2008

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Contributions and Donations	\$5,000	\$13,226	\$8,226
Expenditures			
Current:			
Human Services			
Children Services			
Materials and Supplies	57,300	17,890	39,410
<i>Net Change in Fund Balance</i>	(52,300)	(4,664)	47,636
Fund Balance at Beginning of Year	65,883	65,883	0
Prior Year Encumbrances Appropriated	5,300	5,300	0
<i>Fund Balance at End of Year</i>	<u>\$18,883</u>	<u>\$66,519</u>	<u>\$47,636</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, 2008

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$931,004	\$931,004	\$0
Intergovernmental	6,054	6,054	0
Payments in Lieu of Taxes	452,829	452,829	0
<i>Total Revenues</i>	1,389,887	1,389,887	0
Expenditures			
Intergovernmental			
Contractual Services	1,389,887	1,389,887	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, 2008

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$280,000	\$262,923	(\$17,077)
Interest	2,500	2,902	402
<i>Total Revenues</i>	<u>282,500</u>	<u>265,825</u>	<u>(16,675)</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Clerk of Courts Title			
Salaries and Wages	131,000	129,753	1,247
Fringe Benefits	26,750	25,542	1,208
Contractual Services	9,000	9,000	0
Materials and Supplies	16,000	16,000	0
Capital Outlay	10,600	10,502	98
Other	47,150	30,768	16,382
<i>Total Expenditures</i>	<u>240,500</u>	<u>221,565</u>	<u>18,935</u>
<i>Excess of Revenues Over Expenditures</i>	42,000	44,260	2,260
Other Financing Use			
Transfers Out	(41,100)	(41,100)	0
<i>Net Change in Fund Balance</i>	900	3,160	2,260
Fund Balance at Beginning of Year	772,872	772,872	0
Prior Year Encumbrances Appropriated	1,600	1,600	0
<i>Fund Balance at End of Year</i>	<u><u>\$775,372</u></u>	<u><u>\$777,632</u></u>	<u><u>\$2,260</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, 2008

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$370,445	\$370,445	\$0
Intergovernmental	104,843	104,772	(71)
Payments in Lieu of Taxes	2,836	2,836	0
Other	7,063	7,063	0
<i>Total Revenues</i>	<u>485,187</u>	<u>485,116</u>	<u>(71)</u>
Expenditures			
Current:			
Public Safety			
Sheriff Department			
Salaries and Wages	355,846	349,841	6,005
Fringe Benefits	145,154	133,005	12,149
Contractual Services	8,199	8,199	0
<i>Total Expenditures</i>	<u>509,199</u>	<u>491,045</u>	<u>18,154</u>
<i>Net Change in Fund Balance</i>	(24,012)	(5,929)	18,083
Fund Balance at Beginning of Year	<u>369,015</u>	<u>369,015</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$345,003</u></u>	<u><u>\$363,086</u></u>	<u><u>\$18,083</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, 2008

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$110,000	\$105,306	(\$4,694)
Fines and Forfeitures	0	600	600
<i>Total Revenues</i>	<u>110,000</u>	<u>105,906</u>	<u>(4,094)</u>
Expenditures			
Current:			
General Government - Judicial			
Court Special Projects			
Salaries and Wages	10,000	6,658	3,342
Fringe Benefits	3,813	1,059	2,754
Contractual Services	22,018	1,387	20,631
Materials and Supplies	11,398	0	11,398
Capital Outlay	31,928	2,244	29,684
<i>Total Expenditures</i>	<u>79,157</u>	<u>11,348</u>	<u>67,809</u>
<i>Net Change in Fund Balance</i>	30,843	94,558	63,715
Fund Balance at Beginning of Year	447,612	447,612	0
Prior Year Encumbrances Appropriated	<u>5,344</u>	<u>5,344</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$483,799</u></u>	<u><u>\$547,514</u></u>	<u><u>\$63,715</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Transportation Improvement District (TID) Escrow Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
<i>Total Revenues</i>	\$0	\$0	\$0
Expenditures			
Current:			
Public Works			
TID Escrow			
Contractual Services	1,506,641	1,469,571	37,070
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,506,641)	(1,469,571)	37,070
Other Financing Source			
Transfers In	1,506,641	1,468,817	(37,824)
<i>Net Change in Fund Balance</i>	0	(754)	(754)
Fund Balance at Beginning of Year	925,754	925,754	0
<i>Fund Balance at End of Year</i>	<u>\$925,754</u>	<u>\$925,000</u>	<u>(\$754)</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, 2008

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
<i>Total Revenues</i>	\$0	\$0	\$0
Expenditures			
Current:			
General Government - Judicial			
Juvenile Court			
Fringe Benefits	23,740	1,000	22,740
Contractual Services	4,113	0	4,113
Materials and Supplies	14,929	0	14,929
Capital Outlay	17,997	15,354	2,643
Other	301	161	140
<i>Total Expenditures</i>	61,080	16,515	44,565
<i>Net Change in Fund Balance</i>	(61,080)	(16,515)	44,565
Fund Balance at Beginning of Year	61,080	61,080	0
<i>Fund Balance at End of Year</i>	\$0	\$44,565	\$44,565

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Concealed Weapon Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$14,000	\$26,647	\$12,647
Expenditures			
Current:			
Public Safety			
Sheriff			
Contractual Services	14,240	9,664	4,576
Materials and Supplies	7,000	629	6,371
<i>Total Expenditures</i>	21,240	10,293	10,947
<i>Net Change in Fund Balance</i>	(7,240)	16,354	23,594
Fund Balance at Beginning of Year	12,670	12,670	0
Prior Year Encumbrances Appropriated	240	240	0
<i>Fund Balance at End of Year</i>	\$5,670	\$29,264	\$23,594

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, 2008

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$125,000	\$178,827	\$53,827
Expenditures			
Current:			
Public Safety			
911 Wireless Fund			
Contractual Services	63,583	36,883	26,700
Materials and Supplies	5,000	650	4,350
Capital Outlay	60,000	0	60,000
<i>Total Expenditures</i>	128,583	37,533	91,050
<i>Net Change in Fund Balance</i>	(3,583)	141,294	144,877
Fund Balance at Beginning of Year	192,617	192,617	0
Prior Year Encumbrances Appropriated	3,583	3,583	0
<i>Fund Balance at End of Year</i>	\$192,617	\$337,494	\$144,877

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, 2008

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$15,200	\$15,200	\$0
Expenditures			
Current:			
Public Safety			
Sheriff			
Contractual Services	15,200	7,017	8,183
<i>Net Change in Fund Balance</i>	0	8,183	8,183
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	0	0	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$8,183</u>	<u>\$8,183</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, 2008

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Payment in Lieu of Taxes	\$71,965	\$70,450	(\$1,515)
Other Financing Use			
Transfers Out	(70,450)	(70,450)	0
<i>Net Change in Fund Balance</i>	1,515	0	(1,515)
Fund Balance at Beginning of Year	111,423	111,423	0
<i>Fund Balance at End of Year</i>	<u>\$112,938</u>	<u>\$111,423</u>	<u>(\$1,515)</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, 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, 2008

	Debt Service	Special Assessment Debt Service	Total Nonmajor Debt Service Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$115,710	\$184,808	\$300,518
Receivables:			
Accounts	304	0	304
Special Assessments	0	335,931	335,931
Loans	343,229	0	343,229
<i>Total Assets</i>	<u>\$459,243</u>	<u>\$520,739</u>	<u>\$979,982</u>
Liabilities and Fund Balances			
Liabilities			
Interfund Payable	\$2,482	\$0	\$2,482
Deferred Revenue	0	335,931	335,931
<i>Total Liabilities</i>	2,482	335,931	338,413
Fund Balances			
Reserved for Loans	323,229	0	323,229
Unreserved:			
Undesignated	133,532	184,808	318,340
<i>Total Fund Balances</i>	456,761	184,808	641,569
<i>Total Liabilities and Fund Balances</i>	<u>\$459,243</u>	<u>\$520,739</u>	<u>\$979,982</u>

Muskingum County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2008

	Debt Service	Special Assessment Debt Service	Total Nonmajor Debt Service Funds
Revenues			
Special Assessments	\$0	\$67,573	\$67,573
Intergovernmental	16,380	0	16,380
Interest	0	36,182	36,182
Rent	417,672	0	417,672
<i>Total Revenues</i>	<u>434,052</u>	<u>103,755</u>	<u>537,807</u>
Expenditures			
Debt Service:			
Principal Retirement	950,000	109,181	1,059,181
Interest and Fiscal Charges	630,885	46,728	677,613
<i>Total Expenditures</i>	<u>1,580,885</u>	<u>155,909</u>	<u>1,736,794</u>
<i>Excess of Revenues Under Expenditures</i>	(1,146,833)	(52,154)	(1,198,987)
Other Financing Source			
Transfers In	1,089,749	44,775	1,134,524
<i>Net Change in Fund Balances</i>	(57,084)	(7,379)	(64,463)
Fund Balances at Beginning of Year	513,845	192,187	706,032
<i>Fund Balances at End of Year</i>	<u>\$456,761</u>	<u>\$184,808</u>	<u>\$641,569</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, 2008

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$37,565	\$36,380	(\$1,185)
Rent	485,263	414,974	(70,289)
<i>Total Revenues</i>	<u>522,828</u>	<u>451,354</u>	<u>(71,474)</u>
Expenditures			
Debt Service:			
Principal Retirement	950,000	950,000	0
Interest and Fiscal Charges	648,030	630,885	17,145
<i>Total Expenditures</i>	<u>1,598,030</u>	<u>1,580,885</u>	<u>17,145</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,075,202)</u>	<u>(1,129,531)</u>	<u>(54,329)</u>
Other Financing Sources (Use)			
Advances In	0	2,482	2,482
Advances Out	0	(1,296)	(1,296)
Transfers In	1,058,607	1,089,749	31,142
<i>Total Other Financing Sources (Use)</i>	<u>1,058,607</u>	<u>1,090,935</u>	<u>32,328</u>
<i>Net Change in Fund Balance</i>	(16,595)	(38,596)	(22,001)
Fund Balance at Beginning of Year	153,756	153,756	0
Prior Year Encumbrances Appropriated	550	550	0
<i>Fund Balance at End of Year</i>	<u>\$137,711</u>	<u>\$115,710</u>	<u>(\$22,001)</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, 2008

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Special Assessments	\$91,670	\$67,573	(\$24,097)
Interest	41,630	41,630	0
<i>Total Revenues</i>	<u>133,300</u>	<u>109,203</u>	<u>(24,097)</u>
Expenditures			
Debt Service:			
Principal Retirement	109,181	109,181	0
Interest and Fiscal Charges	46,728	46,728	0
<i>Total Expenditures</i>	<u>155,909</u>	<u>155,909</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(22,609)</u>	<u>(46,706)</u>	<u>(24,097)</u>
Other Financing Source (Use)			
Transfers In	46,940	44,775	(2,165)
Other Financing Use	(197,445)	(197,445)	0
<i>Total Other Financing Source (Use)</i>	<u>(150,505)</u>	<u>(152,670)</u>	<u>(2,165)</u>
<i>Net Change in Fund Balance</i>	(173,114)	(199,376)	(26,262)
Fund Balance at Beginning of Year	<u>384,184</u>	<u>384,184</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$211,070</u></u>	<u><u>\$184,808</u></u>	<u><u>(\$26,262)</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, 2008

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$11,836	\$7,815	(\$4,021)
Expenditures			
Debt Service:			
Principal Retirement	1,925,000	1,925,000	0
Interest and Fiscal Charges	74,955	74,379	576
<i>Total Expenditures</i>	<u>1,999,955</u>	<u>1,999,379</u>	<u>576</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,988,119)</u>	<u>(1,991,564)</u>	<u>(3,445)</u>
Other Financing Sources (Use)			
Bond Anticipation Notes Issued	1,925,000	1,883,000	(42,000)
Advances In	0	5,413	5,413
Advances Out	0	(41,816)	(41,816)
Transfers In	147,434	145,330	(2,104)
<i>Total Other Financing Sources (Use)</i>	<u>2,072,434</u>	<u>1,991,927</u>	<u>(80,507)</u>
<i>Net Change in Fund Balance</i>	84,315	363	(83,952)
Fund Balance at Beginning of Year	<u>2,567</u>	<u>2,567</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$86,882</u></u>	<u><u>\$2,930</u></u>	<u><u>(\$83,952)</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Sewer Debt Service Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance Positive (Negative)
Expenditures			
Debt Service:			
Principal Retirement	\$6,201,815	\$6,201,815	\$0
Interest and Fiscal Charges	713,424	680,819	32,605
<i>Total Expenditures</i>	<u>6,915,239</u>	<u>6,882,634</u>	<u>32,605</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(6,915,239)</u>	<u>(6,882,634)</u>	<u>32,605</u>
Other Financing Sources			
Bond Anticipation Notes Issued	0	5,731,000	5,731,000
Revenue Bonds Issued	5,000,000	5,000,000	0
Transfers In	1,753,148	1,818,627	65,479
<i>Total Other Financing Sources</i>	<u>6,753,148</u>	<u>12,549,627</u>	<u>5,796,479</u>
<i>Net Change in Fund Balance</i>	(162,091)	5,666,993	5,829,084
Fund Balance at Beginning of Year	<u>290,651</u>	<u>290,651</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$128,560</u></u>	<u><u>\$5,957,644</u></u>	<u><u>\$5,829,084</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, 2008

	Final Budget	Actual	Variance Positive (Negative)
Expenditures			
Debt Service:			
Principal Retirement	564,165	529,579	34,586
Interest and Fiscal Charges	372,300	360,435	11,865
<i>Total Expenditures</i>	<u>936,465</u>	<u>890,014</u>	<u>46,451</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(936,465)</u>	<u>(890,014)</u>	<u>46,451</u>
Other Financing Sources			
Bond Anticipation Notes Issued	100,000	96,000	(4,000)
Premium on Bond Anticipation Notes Issued	431	0	(431)
Transfers In	840,872	793,981	(46,891)
<i>Total Other Financing Sources</i>	<u>941,303</u>	<u>889,981</u>	<u>(51,322)</u>
<i>Net Change in Fund Balance</i>	4,838	(33)	(4,871)
Fund Balance at Beginning of Year	<u>233</u>	<u>233</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$5,071</u></u>	<u><u>\$200</u></u>	<u><u>(\$4,871)</u></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 2 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.

Underwood County Building – To account for note proceeds used to purchase the Rural Services building.

Job and Family Services Renovation Fund - To account for note proceeds to be used in the renovations of the Job and Family Services building. In 2008, this fund has no cash activity or budget; therefore, there is no budgetary schedule presented.

Starlight Permanent Improvements Fund - To account for revenues from an operating levy used for permanent improvements at the Starlight School.

Recorder Equipment Fund - To account for a portion of the recorder's fees to be used for the purchase of equipment.

Court Computer Fund - To account for a portion of court fees to be used for the purchase of computer equipment.

East Pointe Road Project Fund - To account for note proceeds used to relocate Bateman Road and extend Future Drive.

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2008

	<u>Issue II</u>	<u>Highway</u>	<u>Starlight Permanent Improvements</u>
Assets			
Equity in Pooled Cash and Cash Equivalents	\$32,816	\$111,762	\$1,800,922
Receivables:			
Accounts	0	0	0
Intergovernmental	<u>28,746</u>	<u>400,037</u>	<u>0</u>
<i>Total Assets</i>	<u><u>\$61,562</u></u>	<u><u>\$511,799</u></u>	<u><u>\$1,800,922</u></u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$0	\$0	\$4,895
Accrued Interest Payable	0	0	0
Accrued Wages and Benefits	0	0	0
Interfund Payable	0	0	0
Intergovernmental Payable	0	0	0
Notes Payable	30,713	0	0
Contracts Payable	30,956	31,546	0
Deferred Revenue	<u>28,746</u>	<u>400,037</u>	<u>0</u>
<i>Total Liabilities</i>	<u>90,415</u>	<u>431,583</u>	<u>4,895</u>
Fund Balances			
Reserved for Encumbrances	0	0	17,105
Unreserved:			
Undesignated (Deficit)	<u>(28,853)</u>	<u>80,216</u>	<u>1,778,922</u>
<i>Total Fund Balances (Deficit)</i>	<u>(28,853)</u>	<u>80,216</u>	<u>1,796,027</u>
<i>Total Liabilities and Fund Balances</i>	<u><u>\$61,562</u></u>	<u><u>\$511,799</u></u>	<u><u>\$1,800,922</u></u>

<u>Recorder Equipment</u>	<u>Court Computer</u>	<u>East Pointe Road Project</u>	<u>Total Nonmajor Capital Projects Funds</u>
\$304,580	\$427,845	\$2,930	\$2,680,855
116	0	0	116
<u>0</u>	<u>0</u>	<u>0</u>	<u>428,783</u>
<u>\$304,696</u>	<u>\$427,845</u>	<u>\$2,930</u>	<u>\$3,109,754</u>
\$0	\$0	\$0	\$4,895
0	0	6,678	6,678
0	240	0	240
0	175	0	175
0	121	0	121
0	0	1,058,000	1,088,713
0	0	0	62,502
<u>0</u>	<u>0</u>	<u>0</u>	<u>428,783</u>
<u>0</u>	<u>536</u>	<u>1,064,678</u>	<u>1,592,107</u>
295	9,885	0	27,285
<u>304,401</u>	<u>417,424</u>	<u>(1,061,748)</u>	<u>1,490,362</u>
<u>304,696</u>	<u>427,309</u>	<u>(1,061,748)</u>	<u>1,517,647</u>
<u>\$304,696</u>	<u>\$427,845</u>	<u>\$2,930</u>	<u>\$3,109,754</u>

Muskingum County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2008

	Issue II	Highway	Underwood County Building	Job and Family Services Renovation
Revenues				
Charges for Services	\$0	\$0	\$0	\$0
Fines and Forfeitures	0	0	0	0
Intergovernmental	868,748	2,280,463	0	0
Interest	0	0	0	0
<i>Total Revenues</i>	<u>868,748</u>	<u>2,280,463</u>	<u>0</u>	<u>0</u>
Expenditures				
Current:				
General Government:				
Judicial	0	0	0	0
Public Works	0	2,536,773	0	0
Human Services	0	0	0	2,394
Capital Outlay	1,102,606	31,546	805,059	0
Debt Service:				
Interest and Fiscal Charges	1,752	0	38,941	0
<i>Total Expenditures</i>	<u>1,104,358</u>	<u>2,568,319</u>	<u>844,000</u>	<u>2,394</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(235,610)</u>	<u>(287,856)</u>	<u>(844,000)</u>	<u>(2,394)</u>
Other Financing Sources				
Transfers In	318,923	286,571	0	0
Bond Anticipation Notes Issued	0	0	844,000	0
<i>Total Other Financing Sources</i>	<u>318,923</u>	<u>286,571</u>	<u>844,000</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	83,313	(1,285)	0	(2,394)
Fund Balances (Deficit) at Beginning of Year	<u>(112,166)</u>	<u>81,501</u>	<u>0</u>	<u>2,394</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u><u>(\$28,853)</u></u>	<u><u>\$80,216</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Starlight Permanent Improvements	Recorder Equipment	Court Computer	East Pointe Road Project	Total Nonmajor Capital Projects Funds
\$0	\$53,324	\$0	\$0	\$53,324
0	0	96,621	0	96,621
0	0	0	0	3,149,211
0	0	0	4,391	4,391
<u>0</u>	<u>53,324</u>	<u>96,621</u>	<u>4,391</u>	<u>3,303,547</u>
0	0	54,329	0	54,329
0	92,575	0	0	2,629,348
58,758	0	0	0	61,152
0	0	0	1,100,000	3,039,211
<u>0</u>	<u>0</u>	<u>0</u>	<u>43,104</u>	<u>83,797</u>
<u>58,758</u>	<u>92,575</u>	<u>54,329</u>	<u>1,143,104</u>	<u>5,867,837</u>
<u>(58,758)</u>	<u>(39,251)</u>	<u>42,292</u>	<u>(1,138,713)</u>	<u>(2,564,290)</u>
450,000	0	0	74,880	1,130,374
0	0	0	0	844,000
<u>450,000</u>	<u>0</u>	<u>0</u>	<u>74,880</u>	<u>1,974,374</u>
391,242	(39,251)	42,292	(1,063,833)	(589,916)
<u>1,404,785</u>	<u>343,947</u>	<u>385,017</u>	<u>2,085</u>	<u>2,107,563</u>
<u>\$1,796,027</u>	<u>\$304,696</u>	<u>\$427,309</u>	<u>(\$1,061,748)</u>	<u>\$1,517,647</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, 2008

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$837,792	\$868,748	\$30,956
Expenditures			
Capital Outlay			
Issue II			
Capital Outlay	1,127,916	1,071,650	56,266
Debt Service:			
Principal Retirement	83,355	83,355	0
Interest and Fiscal Charges	1,752	1,752	0
<i>Total Debt Service</i>	85,107	85,107	0
<i>Total Expenditures</i>	1,213,023	1,156,757	56,266
<i>Excess of Revenues Over (Under) Expenditures</i>	(375,231)	(288,009)	87,222
Other Financing Source			
Transfers In	375,231	318,923	(56,308)
<i>Net Change in Fund Balance</i>	0	30,914	30,914
Fund Balance at Beginning of Year	1,902	1,902	0
<i>Fund Balance at End of Year</i>	<u>\$1,902</u>	<u>\$32,816</u>	<u>\$30,914</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, 2008

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$2,205,463	\$2,280,463	\$75,000
Expenditures			
Current:			
Public Works			
Highway Fund			
Capital Outlay	2,544,034	2,544,034	0
<i>Excess of Revenues Over (Under) Expenditures</i>	(338,571)	(263,571)	75,000
Other Financing Source			
Transfers In	286,571	286,571	0
<i>Net Change in Fund Balance</i>	(52,000)	23,000	75,000
Fund Balance at Beginning of Year	81,501	81,501	0
<i>Fund Balance at End of Year</i>	<u>\$29,501</u>	<u>\$104,501</u>	<u>\$75,000</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Underwood County Building Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
<i>Total Revenues</i>	\$0	\$0	\$0
Expenditures			
Capital Outlay			
Underwood County Building			
Capital Outlay	805,059	805,059	0
Debt Service:			
Interest and Fiscal Charges	38,941	38,941	0
<i>Total Expenditures</i>	38,941	38,941	0
<i>Excess of Revenues Over (Under) Expenditures</i>	(844,000)	(844,000)	0
Other Financing Source			
Bond Anticipation Notes Issued	844,000	844,000	0
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	0	0	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</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, 2008

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
<i>Total Revenues</i>	\$0	\$0	\$0
Expenditures			
Current:			
Human Services			
Starlight Permanent Improvements			
Contractual Services	220,000	75,863	144,137
<i>Excess of Revenues Over (Under) Expenditures</i>	(220,000)	(75,863)	144,137
Other Financing Source			
Transfers In	100,000	450,000	350,000
<i>Net Change in Fund Balance</i>	(120,000)	374,137	494,137
Fund Balance at Beginning of Year	1,384,785	1,384,785	0
Prior Year Encumbrances Appropriated	20,000	20,000	0
<i>Fund Balance at End of Year</i>	<u>\$1,284,785</u>	<u>\$1,778,922</u>	<u>\$494,137</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, 2008

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$75,000	\$53,432	(\$21,568)
Expenditures			
Current:			
Public Works			
Recorder Equipment			
Capital Outlay	107,100	92,870	14,230
<i>Net Change in Fund Balance</i>	(32,100)	(39,438)	(7,338)
Fund Balance at Beginning of Year	311,507	311,507	0
Prior Year Encumbrances Appropriated	32,100	32,100	0
<i>Fund Balance at End of Year</i>	\$311,507	\$304,169	(\$7,338)

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, 2008

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$93,900	\$97,145	\$3,245
Expenditures			
Current:			
General Government - Judicial			
Court Computer Fund			
Salaries and Wages	12,100	7,808	4,292
Fringe Benefits	2,193	1,299	894
Contractual Services	26,855	21,502	5,353
Materials and Supplies	14,365	12,348	2,017
Capital Outlay	99,615	20,969	78,646
<i>Total Expenditures</i>	155,128	63,926	91,202
<i>Net Change in Fund Balance</i>	(61,228)	33,219	94,447
Fund Balance at Beginning of Year	367,538	367,538	0
Prior Year Encumbrances Appropriated	10,480	10,480	0
<i>Fund Balance at End of Year</i>	<u>\$316,790</u>	<u>\$411,237</u>	<u>\$94,447</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
East Pointe Road Project Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
<i>Total Revenues</i>	\$0	\$0	\$0
Expenditures			
Capital Outlay			
East Pointe Road Project			
Contractual Services	1,100,000	1,100,000	0
<i>Net Change in Fund Balance</i>	(1,100,000)	(1,100,000)	0
Fund Balance at Beginning of Year	1,100,000	1,100,000	0
<i>Fund Balance at End of Year</i>	\$0	\$0	\$0

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, 2008

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$2,278,213	\$2,188,709	(\$89,504)
Tap-In Fees	1,245,364	1,244,057	(1,307)
Grants	0	250,000	250,000
Proceeds from OWDA Loans	980,663	982,178	1,515
Bond Anticipation Notes Issued	1,931,200	0	(1,931,200)
Other Non-Operating Revenues	2,249	3,718	1,469
<i>Total Revenues</i>	<u>6,437,689</u>	<u>4,668,662</u>	<u>(1,769,027)</u>
Expenses			
Personal Services	546,350	501,112	45,238
Contractual Services	7,980,130	7,206,395	773,735
Materials and Supplies	74,050	59,748	14,302
Capital Outlay	740,673	106,152	634,521
Debt Service:			
Principal Retirement	213,847	0	213,847
<i>Total Expenses</i>	<u>9,555,050</u>	<u>7,873,407</u>	<u>1,681,643</u>
<i>Excess of Revenues Under Expenses</i>	(3,117,361)	(3,204,745)	(87,384)
Transfers Out	(1,856,338)	(1,856,338)	0
<i>Net Change in Fund Equity</i>	(4,973,699)	(5,061,083)	(87,384)
Fund Equity at Beginning of Year	3,458,434	3,458,434	0
Prior Year Encumbrances Appropriated	4,536,041	4,536,041	0
<i>Fund Equity at End of Year</i>	<u>\$3,020,776</u>	<u>\$2,933,392</u>	<u>(\$87,384)</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, 2008

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$3,249,481	\$3,281,195	\$31,714
Tap-In Fees	99,000	94,097	(4,903)
Grants	397,991	198,839	(199,152)
Proceeds from OWDA Loans	772,032	592,262	(179,770)
Other Non-Operating Revenues	42,444	39,307	(3,137)
<i>Total Revenues</i>	<u>4,560,948</u>	<u>4,205,700</u>	<u>(355,248)</u>
Expenses			
Personal Services	866,739	582,671	284,068
Contractual Services	1,865,320	1,548,667	316,653
Materials and Supplies	611,706	367,325	244,381
Capital Outlay	780,839	492,986	287,853
Other Operating Expenses	7,000	3,328	3,672
<i>Total Expenses</i>	<u>4,131,604</u>	<u>2,994,977</u>	<u>1,136,627</u>
<i>Excess of Revenues Over Expenses</i>	429,344	1,210,723	781,379
Advances In	0	119,711	119,711
Advances Out	0	(192,650)	(192,650)
Transfers Out	(928,092)	(786,915)	141,177
<i>Net Change in Fund Equity</i>	(498,748)	350,869	849,617
Fund Equity at Beginning of Year	1,478,461	1,478,461	0
Prior Year Encumbrances Appropriated	421,242	421,242	0
<i>Fund Equity at End of Year</i>	<u>\$1,400,955</u>	<u>\$2,250,572</u>	<u>\$849,617</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, 2008

	<u>Self-Insurance Health</u>	<u>Self-Insurance Workers' Compensation</u>	<u>Totals</u>
Assets			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$1,497,205	\$664,371	\$2,161,576
Interfund Receivable	<u>0</u>	<u>904,581</u>	<u>904,581</u>
<i>Total Assets</i>	<u>1,497,205</u>	<u>1,568,952</u>	<u>3,066,157</u>
Liabilities			
Current Liabilities:			
Intergovernmental Payable	0	617,224	617,224
Claims Payable	<u>1,219,000</u>	<u>0</u>	<u>1,219,000</u>
<i>Total Current Liabilities</i>	1,219,000	617,224	1,836,224
Long-Term Liabilities (Net of Current Portion):			
Claims Payable	<u>0</u>	<u>181,970</u>	<u>181,970</u>
<i>Total Liabilities</i>	<u>1,219,000</u>	<u>799,194</u>	<u>2,018,194</u>
Net Assets			
Unrestricted	<u>\$278,205</u>	<u>\$769,758</u>	<u>\$1,047,963</u>

Muskingum County, Ohio
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended December 31, 2008

	Self-Insurance Health	Self-Insurance Workers' Compensation	Totals
Operating Revenues			
Charges for Services	\$8,273,277	\$973,423	\$9,246,700
Operating Expenses			
Contractual Services	1,233,898	31,410	1,265,308
Claims	6,677,558	420,388	7,097,946
<i>Total Operating Expenses</i>	7,911,456	451,798	8,363,254
<i>Change in Net Assets</i>	361,821	521,625	883,446
Net Assets (Deficit) Beginning of Year	(83,616)	248,133	164,517
<i>Net Assets End of Year</i>	\$278,205	\$769,758	\$1,047,963

Muskingum County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2008

	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	\$8,273,277	\$940,343	\$9,213,620
Cash Payments for Goods and Services	(1,233,898)	0	(1,233,898)
Cash Payments for Claims	(6,723,558)	(476,532)	(7,200,090)
<i>Net Cash Provided by Operating Activities</i>	<u>315,821</u>	<u>463,811</u>	<u>779,632</u>
<i>Net Increase in Cash and Cash Equivalents</i>	315,821	463,811	779,632
Cash and Cash Equivalents Beginning of Year	<u>1,181,384</u>	<u>200,560</u>	<u>1,381,944</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$1,497,205</u></u>	<u><u>\$664,371</u></u>	<u><u>\$2,161,576</u></u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities			
Operating Income	\$361,821	\$521,625	\$883,446
Changes in Assets:			
Increase in Interfund Receivables	0	(33,080)	(33,080)
Changes in Liabilities:			
Decrease in Claims Payable	(46,000)	(208,456)	(254,456)
Increase in Intergovernmental Payable	0	183,722	183,722
<i>Net Cash Provided by Operating Activities</i>	<u><u>\$315,821</u></u>	<u><u>\$463,811</u></u>	<u><u>\$779,632</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, 2008

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$8,302,699	\$8,273,277	(\$29,422)
Expenses			
Contractual Services	1,253,515	1,233,898	19,617
Claims	8,230,568	6,830,569	1,399,999
<i>Total Expenses</i>	9,484,083	8,064,467	1,419,616
<i>Net Change in Fund Equity</i>	(1,181,384)	208,810	1,390,194
Fund Equity at Beginning of Year	516,660	516,660	0
Prior Year Encumbrances Appropriated	664,724	664,724	0
<i>Fund Equity at End of Year</i>	<u>\$0</u>	<u>\$1,390,194</u>	<u>\$1,390,194</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, 2008

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$1,133,000	\$940,343	(\$192,657)
Expenses			
Claims	1,050,000	476,532	573,468
<i>Net Change in Fund Equity</i>	83,000	463,811	380,811
Fund Equity at Beginning of Year	200,560	200,560	0
<i>Fund Equity at End of Year</i>	<u>\$283,560</u>	<u>\$664,371</u>	<u>\$380,811</u>

AGENCY FUNDS

Agency funds are purely custodial (assets equal liabilities) and thus do not involve the measurement of results of operations. The following is a description of the County's agency funds:

Taxes Agency Fund - To account for the collection and distribution of various taxes.

Undivided State Monies Fund - To account for the collection and distribution of local government, local government revenue assistance, gasoline tax, and motor vehicle license monies.

Payroll Fund - To account for payroll, payroll taxes, and other related payroll deductions accumulated for payment to other governmental units and private organizations.

Health Fund - To account for the funds and subfunds of the Board of Health for which the County Auditor is ex-officio fiscal agent.

ADAMH Board (Muskingum Area Board of Alcohol, Drug Addiction, and Mental Health Services) Fund - To account for all revenues and related expenditures for the Six County Alcohol, Drug Addiction, and Mental Health Board for which Muskingum County is the fiscal agent.

Child Support Enforcement Fund - To account for the collection of alimony and child support payments and the distribution of such monies to the court-designated recipients.

Court Fund - To account for Clerk of Courts auto title fees, Probate, Juvenile, and County Court receipts.

Other Agency Funds

State of Ohio Fund
Local Emergency Planning Fund
Fines Fund
Escrow Fund
Law Library Fund
Hotel Lodging Tax Fund
Soil and Water Fund
Sheriff Fund
County Home Residents Fund
Children Services Fund
Port Authority Fund

Family and Children First Fund
Federally Owned Entitlement
Land Fund
Powelson Wildfire Fund
USDA Forest Service Fund
Ohio Elections Commission Fund
Muskingum County Park
Commission Fund
Recorder Housing Trust Fund
Law Enforcement Trust Fund

Muskingum County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2008

	Balance 1/1/08	Additions	Reductions	Balance 12/31/08
Taxes Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,717,768	\$68,708,668	\$69,723,552	\$1,702,884
Receivables:				
Intergovernmental	0	2,937,826	0	2,937,826
Accounts	1,750,141	2,543,640	1,750,141	2,543,640
Property Taxes	52,108,562	52,076,771	52,108,562	52,076,771
Lodging Taxes	19,433	17,811	19,433	17,811
Payments in Lieu of Taxes	8,571,247	191,567	592,256	8,170,558
<i>Total Assets</i>	<u>\$65,167,151</u>	<u>\$126,476,283</u>	<u>\$124,193,944</u>	<u>\$67,449,490</u>
Liabilities				
Intergovernmental Payable	\$65,167,151	\$126,476,283	\$124,193,944	\$67,449,490
<i>Total Liabilities</i>	<u>\$65,167,151</u>	<u>\$126,476,283</u>	<u>\$124,193,944</u>	<u>\$67,449,490</u>
Undivided State Monies				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$12,328,492	\$12,328,492	\$0
Receivables:				
Permissive Motor Vehicle License Tax	3,373	3,482	3,373	3,482
Intergovernmental	3,886,448	3,747,975	3,886,448	3,747,975
<i>Total Assets</i>	<u>\$3,889,821</u>	<u>\$16,079,949</u>	<u>\$16,218,313</u>	<u>\$3,751,457</u>
Liabilities				
Intergovernmental Payable	\$3,889,821	\$16,079,949	\$16,218,313	\$3,751,457
<i>Total Liabilities</i>	<u>\$3,889,821</u>	<u>\$16,079,949</u>	<u>\$16,218,313</u>	<u>\$3,751,457</u>
Payroll				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$280,556	\$15,744,217	\$15,731,986	\$292,787
<i>Total Assets</i>	<u>\$280,556</u>	<u>\$15,744,217</u>	<u>\$15,731,986</u>	<u>\$292,787</u>
Liabilities				
Deposits Held and Due to Others	\$280,556	\$15,744,217	\$15,731,986	\$292,787
<i>Total Liabilities</i>	<u>\$280,556</u>	<u>\$15,744,217</u>	<u>\$15,731,986</u>	<u>\$292,787</u>

(continued)

Muskingum County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2008

	Balance 1/1/08	Additions	Reductions	Balance 12/31/08
Health				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,495,042	\$5,464,253	\$6,045,712	\$2,913,583
Receivables:				
Intergovernmental	100,795	118,769	100,795	118,769
Property Taxes	1,838,347	2,065,589	1,838,347	2,065,589
Payments in Lieu of Taxes	57,244	0	7,049	50,195
<i>Total Assets</i>	<u>\$5,491,428</u>	<u>\$7,648,611</u>	<u>\$7,991,903</u>	<u>\$5,148,136</u>
Liabilities				
Intergovernmental Payable	\$5,491,428	\$7,648,611	\$7,991,903	\$5,148,136
<i>Total Liabilities</i>	<u>\$5,491,428</u>	<u>\$7,648,611</u>	<u>\$7,991,903</u>	<u>\$5,148,136</u>
ADAMH Board				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,716,352	\$21,110,092	\$20,650,432	\$5,176,012
<i>Total Assets</i>	<u>\$4,716,352</u>	<u>\$21,110,092</u>	<u>\$20,650,432</u>	<u>\$5,176,012</u>
Liabilities				
Undistributed Monies	\$4,716,352	\$21,110,092	\$20,650,432	\$5,176,012
<i>Total Liabilities</i>	<u>\$4,716,352</u>	<u>\$21,110,092</u>	<u>\$20,650,432</u>	<u>\$5,176,012</u>
Child Support Enforcement				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$24,011	\$1,719,654	\$1,715,507	\$28,158
<i>Total Assets</i>	<u>\$24,011</u>	<u>\$1,719,654</u>	<u>\$1,715,507</u>	<u>\$28,158</u>
Liabilities				
Undistributed Monies	\$24,011	\$1,719,654	\$1,715,507	\$28,158
<i>Total Liabilities</i>	<u>\$24,011</u>	<u>\$1,719,654</u>	<u>\$1,715,507</u>	<u>\$28,158</u>

(continued)

Muskingum County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2008

Court	<u>Balance 1/1/08</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/08</u>
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$418,897	\$11,345,601	\$11,120,566	\$643,932
Receivables:				
Intergovernmental Receivable	0	2,995	0	2,995
Accounts Receivable	86,752	82,000	86,752	82,000
<i>Total Assets</i>	<u>\$505,649</u>	<u>\$11,430,596</u>	<u>\$11,207,318</u>	<u>\$728,927</u>
Liabilities				
Intergovernmental Payable	\$2,877	\$2,995	\$2,877	\$2,995
Undistributed Monies	502,772	11,427,601	11,204,441	725,932
<i>Total Liabilities</i>	<u>\$505,649</u>	<u>\$11,430,596</u>	<u>\$11,207,318</u>	<u>\$728,927</u>
State of Ohio				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$298,857	\$298,857	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$298,857</u>	<u>\$298,857</u>	<u>\$0</u>
Liabilities				
Intergovernmental Payable	\$0	\$298,857	\$298,857	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$298,857</u>	<u>\$298,857</u>	<u>\$0</u>
Local Emergency Planning				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$32,989	\$20,349	\$24,782	\$28,556
<i>Total Assets</i>	<u>\$32,989</u>	<u>\$20,349</u>	<u>\$24,782</u>	<u>\$28,556</u>
Liabilities				
Intergovernmental Payable	\$32,989	\$20,349	\$24,782	\$28,556
<i>Total Liabilities</i>	<u>\$32,989</u>	<u>\$20,349</u>	<u>\$24,782</u>	<u>\$28,556</u>

(continued)

Muskingum County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2008

	Balance 1/1/08	Additions	Reductions	Balance 12/31/08
Fines				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$31,386	\$381,323	\$387,494	\$25,215
<i>Total Assets</i>	<u>\$31,386</u>	<u>\$381,323</u>	<u>\$387,494</u>	<u>\$25,215</u>
Liabilities				
Intergovernmental Payable	\$31,386	\$381,323	\$387,494	\$25,215
<i>Total Liabilities</i>	<u>\$31,386</u>	<u>\$381,323</u>	<u>\$387,494</u>	<u>\$25,215</u>
Escrow				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$6,572	\$0	\$0	\$6,572
<i>Total Assets</i>	<u>\$6,572</u>	<u>\$0</u>	<u>\$0</u>	<u>\$6,572</u>
Liabilities				
Undistributed Monies	\$6,572	\$0	\$0	\$6,572
<i>Total Liabilities</i>	<u>\$6,572</u>	<u>\$0</u>	<u>\$0</u>	<u>\$6,572</u>
Law Library				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$151,661	\$151,661	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$151,661</u>	<u>\$151,661</u>	<u>\$0</u>
Liabilities				
Intergovernmental Payable	\$0	\$151,661	\$151,661	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$151,661</u>	<u>\$151,661</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, 2008

	Balance 1/1/08	Additions	Reductions	Balance 12/31/08
Hotel Lodging Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$47,511	\$272,053	\$290,397	\$29,167
Lodging Taxes Receivable	19,433	17,811	19,433	17,811
<i>Total Assets</i>	<u>\$66,944</u>	<u>\$289,864</u>	<u>\$309,830</u>	<u>\$46,978</u>
Liabilities				
Intergovernmental Payable	\$66,944	\$289,864	\$309,830	\$46,978
<i>Total Liabilities</i>	<u>\$66,944</u>	<u>\$289,864</u>	<u>\$309,830</u>	<u>\$46,978</u>
Soil and Water				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$140,369	\$443,246	\$486,683	\$96,932
<i>Total Assets</i>	<u>\$140,369</u>	<u>\$443,246</u>	<u>\$486,683</u>	<u>\$96,932</u>
Liabilities				
Intergovernmental Payable	\$140,369	\$443,246	\$486,683	\$96,932
<i>Total Liabilities</i>	<u>\$140,369</u>	<u>\$443,246</u>	<u>\$486,683</u>	<u>\$96,932</u>
Sheriff				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$128,731	\$2,666,452	\$2,672,335	\$122,848
<i>Total Assets</i>	<u>\$128,731</u>	<u>\$2,666,452</u>	<u>\$2,672,335</u>	<u>\$122,848</u>
Liabilities				
Undistributed Monies	\$128,731	\$2,666,452	\$2,672,335	\$122,848
<i>Total Liabilities</i>	<u>\$128,731</u>	<u>\$2,666,452</u>	<u>\$2,672,335</u>	<u>\$122,848</u>

(continued)

Muskingum County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2008

	Balance 1/1/08	Additions	Reductions	Balance 12/31/08
County Home Residents				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$3,731	\$16,965	\$15,785	\$4,911
<i>Total Assets</i>	<u>\$3,731</u>	<u>\$16,965</u>	<u>\$15,785</u>	<u>\$4,911</u>
Liabilities				
Undistributed Monies	\$3,731	\$16,965	\$15,785	\$4,911
<i>Total Liabilities</i>	<u>\$3,731</u>	<u>\$16,965</u>	<u>\$15,785</u>	<u>\$4,911</u>
Children Services				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$16,577	\$49,429	\$58,137	\$7,869
<i>Total Assets</i>	<u>\$16,577</u>	<u>\$49,429</u>	<u>\$58,137</u>	<u>\$7,869</u>
Liabilities				
Deposits Held and Due to Others	\$16,577	\$49,429	\$58,137	\$7,869
<i>Total Liabilities</i>	<u>\$16,577</u>	<u>\$49,429</u>	<u>\$58,137</u>	<u>\$7,869</u>
Port Authority				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,152,072	\$4,095,098	\$4,966,407	\$280,763
<i>Total Assets</i>	<u>\$1,152,072</u>	<u>\$4,095,098</u>	<u>\$4,966,407</u>	<u>\$280,763</u>
Liabilities				
Intergovernmental Payable	\$1,152,072	\$4,095,098	\$4,966,407	\$280,763
<i>Total Liabilities</i>	<u>\$1,152,072</u>	<u>\$4,095,098</u>	<u>\$4,966,407</u>	<u>\$280,763</u>

(continued)

Muskingum County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2008

	Balance 1/1/08	Additions	Reductions	Balance 12/31/08
Family and Children First				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$420,150	\$1,508,179	\$1,541,488	\$386,841
<i>Total Assets</i>	<u>\$420,150</u>	<u>\$1,508,179</u>	<u>\$1,541,488</u>	<u>\$386,841</u>
Liabilities				
Intergovernmental Payable	\$420,150	\$1,508,179	\$1,541,488	\$386,841
<i>Total Liabilities</i>	<u>\$420,150</u>	<u>\$1,508,179</u>	<u>\$1,541,488</u>	<u>\$386,841</u>
Federally Owned Entitlement Land				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$14,936	\$14,936	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$14,936</u>	<u>\$14,936</u>	<u>\$0</u>
Liabilities				
Intergovernmental Payable	\$0	\$14,936	\$14,936	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$14,936</u>	<u>\$14,936</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, 2008

	Balance 1/1/08	Additions	Reductions	Balance 12/31/08
USDA Forest Service				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$45,624	\$45,624	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$45,624</u>	<u>\$45,624</u>	<u>\$0</u>
Liabilities				
Undistributed Monies	\$0	\$45,624	\$45,624	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$45,624</u>	<u>\$45,624</u>	<u>\$0</u>
Ohio Elections Commission				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$465	\$255	\$720	\$0
<i>Total Assets</i>	<u>\$465</u>	<u>\$255</u>	<u>\$720</u>	<u>\$0</u>
Liabilities				
Undistributed Monies	\$465	\$255	\$720	\$0
<i>Total Liabilities</i>	<u>\$465</u>	<u>\$255</u>	<u>\$720</u>	<u>\$0</u>
Muskingum County Park Commission				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$299,705	\$551,576	\$603,205	\$248,076
Intergovernmental Receivable	45,636	40,840	45,636	40,840
<i>Total Assets</i>	<u>\$345,341</u>	<u>\$592,416</u>	<u>\$648,841</u>	<u>\$288,916</u>
Liabilities				
Intergovernmental Payable	\$345,341	\$592,416	\$648,841	\$288,916
<i>Total Liabilities</i>	<u>\$345,341</u>	<u>\$592,416</u>	<u>\$648,841</u>	<u>\$288,916</u>

(continued)

Muskingum County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2008

	Balance 1/1/08	Additions	Reductions	Balance 12/31/08
Recorder Housing Trust Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$86,068	\$317,910	\$336,369	\$67,609
<i>Total Assets</i>	<u>\$86,068</u>	<u>\$317,910</u>	<u>\$336,369</u>	<u>\$67,609</u>
Liabilities				
Intergovernmental Payable	\$86,068	\$317,910	\$336,369	\$67,609
<i>Total Liabilities</i>	<u>\$86,068</u>	<u>\$317,910</u>	<u>\$336,369</u>	<u>\$67,609</u>
Law Enforcement Trust				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$210,153	\$6,175	\$102,991	\$113,337
<i>Total Assets</i>	<u>\$210,153</u>	<u>\$6,175</u>	<u>\$102,991</u>	<u>\$113,337</u>
Liabilities				
Undistributed Monies	\$210,153	\$6,175	\$102,991	\$113,337
<i>Total Liabilities</i>	<u>\$210,153</u>	<u>\$6,175</u>	<u>\$102,991</u>	<u>\$113,337</u>
Total - All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$13,427,005	\$131,475,931	\$133,647,939	\$11,254,997
Cash and Cash Equivalents in Segregated Accounts	802,100	15,804,276	15,685,321	921,055
Receivables:				
Permissive Motor Vehicle License Tax	3,373	3,482	3,373	3,482
Intergovernmental	4,032,879	6,848,405	4,032,879	6,848,405
Accounts	1,836,893	2,625,640	1,836,893	2,625,640
Property Taxes	53,966,342	54,160,171	53,966,342	54,160,171
Lodging Taxes	19,433	17,811	19,433	17,811
Payments in Lieu of Taxes	8,628,491	191,567	599,305	8,220,753
<i>Total Assets</i>	<u>\$82,716,516</u>	<u>\$211,127,283</u>	<u>\$209,791,485</u>	<u>\$84,052,314</u>
Liabilities				
Intergovernmental Payable	\$76,826,596	\$158,321,677	\$157,574,385	\$77,573,888
Deposits Held and Due to Others	297,133	15,793,646	15,790,123	300,656
Undistributed Monies	5,592,787	37,011,960	36,426,977	6,177,770
<i>Total Liabilities</i>	<u>\$82,716,516</u>	<u>\$211,127,283</u>	<u>\$209,791,485</u>	<u>\$84,052,314</u>

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STATISTICAL SECTION

SOUTH ZANESVILLE BRANCH



1908 CARNEGIE BUILDING



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-3 - S-11
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-13 - S-33
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-34 - S-43
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-44 - S-45
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-46 - S-54

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.

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Muskingum County, Ohio
Net Assets by Component
Last Six Years
(Accrual Basis of Accounting)

	2008	2007	2006	2005	2004	2003
Governmental Activities						
Invested in Capital Assets, Net of Related Debt	\$78,325,200	\$77,591,877	\$76,740,170	\$76,094,042	\$77,365,818	\$75,944,372
Restricted:						
Capital Projects	3,037,311	2,220,054	2,375,999	2,215,117	3,013,426	3,198,163
Debt Service	228,502	267,221	483,542	1,260,757	1,410,127	1,335,625
Road and Bridge Projects	2,736,569	2,927,971	3,207,748	3,419,214	3,729,087	4,532,201
County Home Program	2,340,332	2,071,721	1,241,994	357,905	174,778	214,206
Starlight School Program	11,682,258	10,129,310	9,642,176	9,861,887	9,845,805	9,649,329
Children Services	5,037,380	4,737,947	3,541,258	4,438,030	5,432,770	5,263,481
Tuberculosis Clinic Program	1,110,952	1,007,447	884,865	566,210	611,326	464,654
Loan Guaranty	925,000	925,754	925,754	925,000	0	0
Other Purposes	7,456,738	7,491,115	5,773,990	6,708,522	7,930,031	7,603,421
Unrestricted	11,575,489	12,519,134	11,275,681	10,248,711	6,626,641	8,981,008
<i>Total Governmental Activities Net Assets</i>	<u>124,455,731</u>	<u>121,889,551</u>	<u>116,093,177</u>	<u>116,095,395</u>	<u>116,139,809</u>	<u>117,186,460</u>
Business-Type-Activities						
Invested in Capital Assets, Net of Related Debt	33,894,765	34,445,762	32,714,447	31,666,592	30,313,503	29,677,101
Restricted for Debt Service	5,010,470	10,470	10,470	10,470	10,470	10,470
Unrestricted	3,657,690	6,855,835	7,470,685	5,976,296	7,006,708	7,449,434
<i>Total Business-Type Activities Net Assets</i>	<u>42,562,925</u>	<u>41,312,067</u>	<u>40,195,602</u>	<u>37,653,358</u>	<u>37,330,681</u>	<u>37,137,005</u>
Primary Government						
Invested in Capital Assets, Net of Related Debt	112,219,965	112,037,639	109,454,617	107,760,634	107,679,321	105,621,473
Restricted	39,565,512	31,789,010	28,087,796	29,763,112	32,157,820	32,271,550
Unrestricted	15,233,179	19,374,969	18,746,366	16,225,007	13,633,349	16,430,442
<i>Total Primary Government Net Assets</i>	<u>\$167,018,656</u>	<u>\$163,201,618</u>	<u>\$156,288,779</u>	<u>\$153,748,753</u>	<u>\$153,470,490</u>	<u>\$154,323,465</u>

Muskingum County, Ohio
Changes in Net Assets
Last Six Years
(Accrual Basis of Accounting)

	2008	2007	2006	2005	2004	2003
<u>Program Revenues</u>						
Governmental Activities:						
Charges for Services:						
General Government:						
Legislative and Executive	\$3,939,014	\$4,324,972	\$3,913,533	\$4,544,842	\$4,719,544	\$4,323,623
Judicial	917,427	929,661	860,604	884,093	778,726	506,124
Public Safety	2,403,465	1,883,628	2,137,503	1,320,769	1,308,618	1,659,948
Public Works	782,137	834,496	843,687	811,425	845,162	661,003
Health	360,706	293,088	409,305	269,313	164,598	161,714
Human Services	3,168,803	4,302,539	3,693,398	3,146,455	2,561,819	2,460,894
Subtotal Charges for Services	<u>11,571,552</u>	<u>12,568,384</u>	<u>11,858,030</u>	<u>10,976,897</u>	<u>10,378,467</u>	<u>9,773,306</u>
Operating Grants, Contributions, and Interest:						
General Government:						
Legislative and Executive	18,293	15,053	51,753	848,043	117,299	14,399
Judicial	240,620	243,911	497,576	420,748	519,248	504,463
Public Safety	1,537,049	1,017,639	1,025,285	2,509,690	1,365,587	855,412
Public Works	5,176,915	5,915,021	5,504,376	5,314,517	4,633,047	6,065,600
Health	194,332	292,029	244,359	117,158	209,345	137,860
Health - Intergovernmental	455,672	357,786	229,599	0	0	0
Human Services	24,176,755	26,073,047	25,274,545	22,371,395	22,115,538	22,772,249
Intergovernmental (1)	0	0	0	223,566	201,328	141,140
Subtotal Operating Grants, Contributions and Interest	<u>31,799,636</u>	<u>33,914,486</u>	<u>32,827,493</u>	<u>31,805,117</u>	<u>29,161,392</u>	<u>30,491,123</u>
Capital Grants and Contributions:						
Public Safety	0	15,202	0	75,292	187,132	15,268
Public Works	3,577,994	1,219,864	2,103,796	2,286,723	352,680	19,424
Health	317,311	0	0	0	0	0
Human Services	0	0	64	11	0	0
Intergovernmental (1)	0	0	0	0	534,115	1,254,274
Subtotal Capital Grants and Contributions	<u>3,895,305</u>	<u>1,235,066</u>	<u>2,103,860</u>	<u>2,362,026</u>	<u>1,073,927</u>	<u>1,288,966</u>
<i>Total Governmental Activities</i>						
<i>Program Revenues</i>	<u>47,266,493</u>	<u>47,717,936</u>	<u>46,789,383</u>	<u>45,144,040</u>	<u>40,613,786</u>	<u>41,553,395</u>
Business-Type Activities:						
Charges for Services:						
Sewer	2,334,257	2,297,231	2,150,722	1,985,145	1,932,031	1,735,163
Water	3,323,046	3,124,131	2,883,911	2,803,829	2,471,695	2,579,148
Subtotal Charges for Services	<u>5,657,303</u>	<u>5,421,362</u>	<u>5,034,633</u>	<u>4,788,974</u>	<u>4,403,726</u>	<u>4,314,311</u>
Capital Grants and Contributions:						
Sewer	2,601,766	1,265,105	2,226,065	1,302,999	938,575	908,274
Water	389,198	99,945	1,319,604	213,606	230,040	1,150,375
Subtotal Capital Grants and Contributions	<u>2,990,964</u>	<u>1,365,050</u>	<u>3,545,669</u>	<u>1,516,605</u>	<u>1,168,615</u>	<u>2,058,649</u>
<i>Total Business-Type Activities</i>						
<i>Program Revenues</i>	<u>8,648,267</u>	<u>6,786,412</u>	<u>8,580,302</u>	<u>6,305,579</u>	<u>5,572,341</u>	<u>6,372,960</u>
<i>Total Primary Government</i>						
<i>Program Revenues</i>	<u>55,914,760</u>	<u>54,504,348</u>	<u>55,369,685</u>	<u>51,449,619</u>	<u>46,186,127</u>	<u>47,926,355</u>

(1) For years 2003 through 2005 the external portion is reflected as intergovernmental expense.

(continued)

Muskingum County, Ohio
Changes in Net Assets (Continued)
Last Six Years
(Accrual Basis of Accounting)

	2008	2007	2006	2005	2004	2003
<u>Expenses</u>						
Governmental Activities:						
General Government:						
Legislative and Executive	\$10,803,364	\$10,093,026	\$9,926,117	\$9,466,507	\$10,640,486	\$10,702,124
Judicial	6,536,839	6,474,827	6,253,392	5,651,972	5,344,175	5,381,347
Public Safety	11,009,260	10,841,659	10,823,005	10,817,063	9,416,728	8,771,477
Public Safety - Intergovernmental	1,220	39,178	0	0	0	0
Public Works	10,034,274	8,941,613	11,314,742	10,353,129	7,656,460	6,564,687
Public Works - Intergovernmental	1,115,725	971,299	0	0	0	0
Health	1,338,500	1,358,932	2,270,163	1,272,279	1,232,031	1,320,856
Health - External Portion	1,424,887	1,346,941	229,599	0	0	0
Human Services	37,745,451	40,249,996	36,982,530	36,853,288	35,310,650	34,610,003
Economic Development and Assistance	0	0	0	0	49,388	210,829
Intergovernmental (1)	0	0	0	1,502,161	1,814,782	3,181,411
Interest and Fiscal Charges	843,330	790,269	803,774	825,361	844,015	993,640
<i>Total Governmental Activities Expenses</i>	<u>80,852,850</u>	<u>81,107,740</u>	<u>78,603,322</u>	<u>76,741,760</u>	<u>72,308,715</u>	<u>71,736,374</u>
Business-Type Activities:						
Sewer	4,394,477	3,318,613	3,254,399	4,090,519	2,968,027	2,685,186
Water	3,015,312	2,827,804	2,775,820	2,984,872	2,666,568	2,334,739
<i>Total Business-Type Activities Expenses</i>	<u>7,409,789</u>	<u>6,146,417</u>	<u>6,030,219</u>	<u>7,075,391</u>	<u>5,634,595</u>	<u>5,019,925</u>
<i>Total Primary Government Program Expenses</i>	<u>88,262,639</u>	<u>87,254,157</u>	<u>84,633,541</u>	<u>83,817,151</u>	<u>77,943,310</u>	<u>76,756,299</u>
Net (Expense) Revenue						
Governmental Activities	(33,586,357)	(33,389,804)	(31,813,939)	(31,597,720)	(31,694,929)	(30,182,979)
Business-Type Activities	<u>1,238,478</u>	<u>639,995</u>	<u>2,550,083</u>	<u>(769,812)</u>	<u>(62,254)</u>	<u>1,353,035</u>
<i>Total Primary Government Net Expense</i>	<u>(\$32,347,879)</u>	<u>(\$32,749,809)</u>	<u>(\$29,263,856)</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 Six Years
(Accrual Basis of Accounting)

	2008	2007	2006	2005	2004	2003
General Revenues and Other Changes in Net Assets						
Governmental Activities:						
Property Taxes Levied for General Purposes	\$2,906,561	\$2,968,705	\$2,686,036	\$2,629,977	\$2,628,212	\$2,417,067
Property Taxes Levied for Public Safety	372,582	392,732	396,773	395,525	401,368	381,621
Property Taxes Levied for Health	1,423,902	1,471,298	1,475,270	1,375,532	1,373,067	1,310,675
Property Taxes Levied for Human Services	11,553,094	9,647,924	7,238,605	7,411,572	7,741,265	7,320,364
Sales Taxes, Imposed for General Purposes	14,690,308	14,691,023	14,774,019	14,152,780	13,935,524	13,816,525
Grants and Entitlements not Restricted to Specific Programs	2,305,383	1,969,306	1,921,577	1,801,309	1,808,232	1,830,285
Investment Earnings	2,019,320	3,524,198	3,117,217	1,942,630	1,170,550	1,064,382
Payments in Lieu of Taxes (1)	0	270,415	491,029	794,915	423,048	388,076
Gain on Sale of Capital Assets	0	85,975	632	0	0	0
Miscellaneous	850,742	474,622	518,725	1,038,882	825,519	767,335
<i>Total Governmental Activities</i>	<u>36,121,892</u>	<u>35,496,198</u>	<u>32,619,883</u>	<u>31,543,122</u>	<u>30,306,785</u>	<u>29,296,330</u>
Business-Type Activities:						
Investment Earnings	0	0	43,495	47,928	2,531	42,109
Miscellaneous	43,025	78,656	64,614	18,723	24,230	44,901
<i>Total Business-Type Activities</i>	<u>43,025</u>	<u>78,656</u>	<u>108,109</u>	<u>66,651</u>	<u>26,761</u>	<u>87,010</u>
<i>Total Primary Government General Revenues</i>	<u>36,164,917</u>	<u>35,574,854</u>	<u>32,727,992</u>	<u>31,609,773</u>	<u>30,333,546</u>	<u>29,383,340</u>
Increase (Decrease) Before Transfers						
Governmental Activities	2,535,535	2,106,394	805,944	(54,598)	(1,388,144)	(886,649)
Business-Type Activities	1,281,503	718,651	2,658,192	(703,161)	(35,493)	1,440,045
<i>Total Primary Government Increase (Decrease) Before Transfers</i>	<u>3,817,038</u>	<u>2,825,045</u>	<u>3,464,136</u>	<u>(757,759)</u>	<u>(1,423,637)</u>	<u>553,396</u>
Tranfers In (Out)						
Governmental Activities	30,645	44,023	43,824	10,184	(229,169)	(537,210)
Business-Type Activities	(30,645)	(44,023)	(43,824)	(10,184)	229,169	537,210
Increase (Decrease) After Transfers						
Governmental Activities	2,566,180	2,150,417	849,768	(44,414)	(1,617,313)	(1,423,859)
Business-Type Activities	1,250,858	674,628	2,614,368	(713,345)	193,676	1,977,255
Restatements	0	0	(924,110)	1,036,022	570,662	0
<i>Total Primary Government Increase (Decrease) After Transfers</i>	<u>\$3,817,038</u>	<u>\$2,825,045</u>	<u>\$2,540,026</u>	<u>\$278,263</u>	<u>(\$852,975)</u>	<u>\$553,396</u>

(1) For years 2003 to 2007, this revenue was not reported as earned in the year that the exchange transaction occurred.

Muskingum County, Ohio
Program Revenues by Program/Activity
Last Six Years
(Accrual Basis of Accounting)

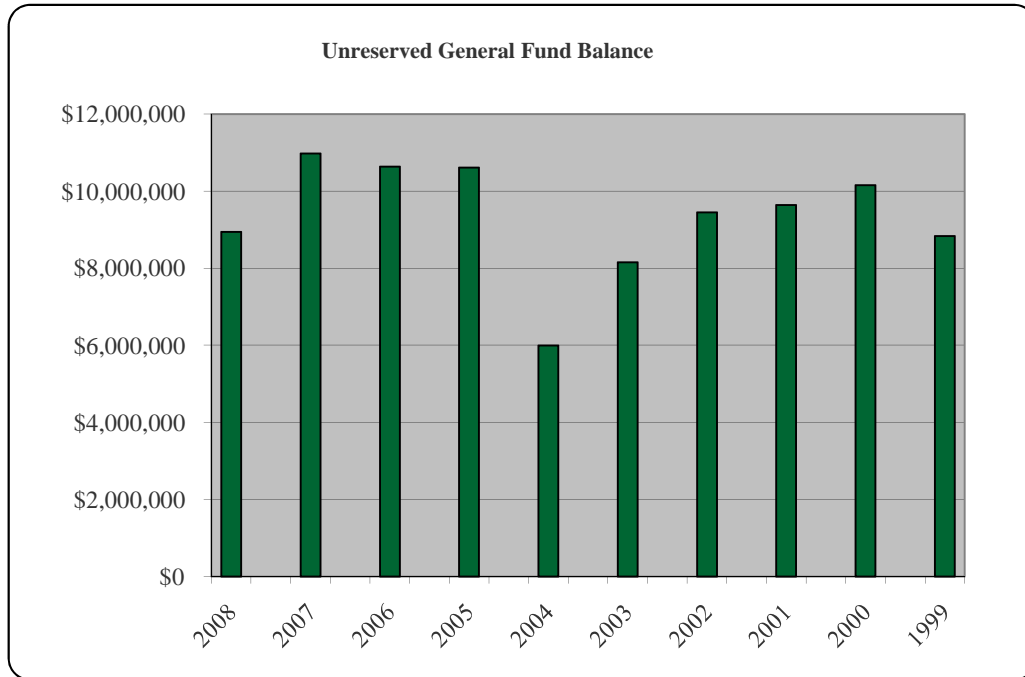
	2008	2007	2006	2005	2004	2003
<u>Program Revenues</u>						
Governmental Activities:						
General Government:						
Legislative and Executive	\$3,957,307	\$4,340,025	\$3,965,286	\$5,392,885	\$4,836,843	\$4,338,022
Judicial	1,158,047	1,173,572	1,358,180	1,304,841	1,297,974	1,010,587
Public Safety	3,940,514	2,916,469	3,162,788	3,905,751	2,861,337	2,530,628
Public Works	9,537,046	7,969,381	8,451,859	8,412,665	5,830,889	6,746,027
Health	872,349	585,117	653,664	386,471	373,943	299,574
Health - Intergovernmental	455,672	357,786	229,599	0	0	0
Human Services	27,345,558	30,375,586	28,968,007	25,517,861	24,677,357	25,233,143
Intergovernmental	0	0	0	223,566	735,443	1,395,414
Total Governmental Activities	<u>47,266,493</u>	<u>47,717,936</u>	<u>46,789,383</u>	<u>45,144,040</u>	<u>40,613,786</u>	<u>41,553,395</u>
Business-Type Activities:						
Sewer	4,936,023	3,562,336	4,376,787	3,288,144	2,870,606	2,643,437
Water	3,712,244	3,224,076	4,203,515	3,017,435	2,701,735	3,729,523
Total Business-Type Activities	<u>8,648,267</u>	<u>6,786,412</u>	<u>8,580,302</u>	<u>6,305,579</u>	<u>5,572,341</u>	<u>6,372,960</u>
Total Primary Government	<u>\$55,914,760</u>	<u>\$54,504,348</u>	<u>\$55,369,685</u>	<u>\$51,449,619</u>	<u>\$46,186,127</u>	<u>\$47,926,355</u>

Muskingum County, Ohio
Fund Balances, Governmental Funds
Last Ten Years
(Modified Accrual Basis of Accounting)

	2008	2007 (1)	2006	2005	2004
<u>General Fund</u>					
Reserved	\$341,698	\$378,747	\$383,552	\$344,616	\$285,459
Unreserved	8,945,190	10,981,307	10,640,274	10,612,813	5,995,230
<i>Total General Fund</i>	<u>9,286,888</u>	<u>11,360,054</u>	<u>11,023,826</u>	<u>10,957,429</u>	<u>6,280,689</u>
All Other Governmental Funds					
Reserved	1,797,038	2,546,390	3,451,166	3,834,128	3,251,914
Unreserved, Undesignated, Reported in:					
Special Revenue Funds	22,909,366	19,819,383	18,665,137	18,689,737	20,002,563
Debt Service Funds	318,340	362,253	353,265	417,895	570,417
Capital Projects Funds	1,490,362	2,048,048	2,011,922	787,770	2,114,397
<i>Total All Other Governmental Funds</i>	<u>26,515,106</u>	<u>24,776,074</u>	<u>24,481,490</u>	<u>23,729,530</u>	<u>25,939,291</u>
Total Governmental Funds	<u><u>\$35,801,994</u></u>	<u><u>\$36,136,128</u></u>	<u><u>\$35,505,316</u></u>	<u><u>\$34,686,959</u></u>	<u><u>\$32,219,980</u></u>

(1) Restated fund balances.

Source: County financial records.



<u>2003</u>	<u>2002 (1)</u>	<u>2001 (1)</u>	<u>2000 (1)</u>	<u>1999 (1)</u>
\$516,056	\$1,107,916	\$2,792,275	\$1,588,075	\$1,216,949
<u>8,154,432</u>	<u>9,450,530</u>	<u>9,645,465</u>	<u>10,159,948</u>	<u>8,835,304</u>
<u>8,670,488</u>	<u>10,558,446</u>	<u>12,437,740</u>	<u>11,748,023</u>	<u>10,052,253</u>
3,766,191	4,049,104	3,916,128	2,609,397	8,860,159
19,093,502	19,153,345	13,701,741	14,544,969	12,609,294
501,079	1,698,156	1,909,591	1,775,947	1,743,220
<u>2,556,707</u>	<u>3,524,949</u>	<u>4,214,166</u>	<u>2,027,324</u>	<u>2,359,051</u>
<u>25,917,479</u>	<u>28,425,554</u>	<u>23,741,626</u>	<u>20,957,637</u>	<u>25,571,724</u>
<u>\$34,587,967</u>	<u>\$38,984,000</u>	<u>\$36,179,366</u>	<u>\$32,705,660</u>	<u>\$35,623,977</u>

Muskingum County, Ohio
Changes in Fund Balances, Governmental Funds
Last Ten Years
(Modified Accrual Basis of Accounting)

	2008	2007	2006	2005	2004
Revenues					
Property Taxes	\$15,826,014	\$14,000,618	\$11,541,314	\$11,850,514	\$12,078,589
Special Assessments	67,573	36,625	79,349	84,283	81,692
Permissive Sales Taxes	14,764,136	14,638,691	14,718,402	14,101,148	14,013,240
Permissive Motor Vehicle License Tax (2)	458,191	459,393	458,632	459,755	468,123
Charges for Services	9,750,191	10,060,503	9,515,055	8,351,631	8,157,937
Licenses and Permits	459,407	425,110	473,557	461,996	524,651
Fines and Forfeitures	662,245	648,119	702,511	720,587	640,631
Intergovernmental	37,459,763	36,597,362	36,472,179	36,991,223	32,498,473
Interest	2,019,140	3,536,120	3,180,886	1,970,680	1,184,866
Payments in Lieu of Taxes	232,920	270,415	491,029	794,915	423,048
Rent	580,667	579,403	567,038	572,037	585,811
Contributions and Donations	89,388	34,995	115,213	66,695	45,609
Other	846,789	459,425	518,835	1,044,022	781,235
<i>Total Revenues</i>	<u>83,216,424</u>	<u>81,746,779</u>	<u>78,834,000</u>	<u>77,469,486</u>	<u>71,483,905</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	9,663,801	8,993,171	9,038,287	10,352,334	10,718,679
Judicial	6,471,578	6,357,236	6,070,880	5,002,932	5,271,766
Public Safety	10,723,990	10,500,341	10,277,448	9,294,114	9,731,514
Public Safety - Intergovernmental	1,220	39,178	41,493	0	0
Public Works	10,774,462	8,463,265	8,456,678	8,851,644	7,026,708
Public Works - Intergovernmental	1,115,725	971,299	1,515,421	0	0
Health	1,289,849	1,317,105	1,196,040	1,223,480	1,172,102
Health - Intergovernmental	1,424,887	1,346,941	1,270,339	0	0
Human Services	37,869,691	40,313,877	37,108,362	36,550,271	34,916,010
Economic Development and Assistance	0	0	0	0	273,474
Other	0	0	0	0	0
Refund of Property Taxes (3)	0	0	0	0	0
Capital Outlay	3,059,246	807,370	2,360,829	901,552	1,150,477
Intergovernmental (4)	120,010	0	0	1,502,161	1,814,782
Debt Service:					
Principal Retirement	1,232,254	1,209,954	1,109,498	986,730	1,159,173
Payment to Refunded Bond Escrow Agent	0	0	0	0	0
Interest and Fiscal Charges	826,979	792,619	802,685	828,180	846,140
Bond Issuance Costs	0	0	9,731	0	0
<i>Total Expenditures</i>	<u>84,573,692</u>	<u>81,112,356</u>	<u>79,257,691</u>	<u>75,493,398</u>	<u>74,080,825</u>
<i>Excess of Revenues Over(Under) Expenditures</i>	<u>(1,357,268)</u>	<u>634,423</u>	<u>(423,691)</u>	<u>1,976,088</u>	<u>(2,596,920)</u>
Other Financing Sources (Uses)					
Proceeds from the Sale of Capital Assets	24,947	99,039	15,959	18,560	16,140
Inception of Capital Lease	20,035	196,048	435,023	91,500	177,820
Refunding Bonds Issued	0	0	0	0	0
General Obligation Bonds Issued	0	0	860,000	0	0
Premium on General Obligation Bonds Issued	0	0	903	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0
Bond Anticipation Notes Issued	844,000	0	0	0	0
Proceeds of OWDA Loans	103,507	0	0	0	0
Transfers In	5,282,926	4,800,417	5,675,061	4,910,144	6,893,710
Transfers Out	(5,252,281)	(4,705,495)	(5,631,237)	(4,529,313)	(6,858,737)
<i>Total Other Financing Sources (Uses)</i>	<u>1,023,134</u>	<u>390,009</u>	<u>1,355,709</u>	<u>490,891</u>	<u>228,933</u>
Restatements	0	0	113,661	0	0
<i>Net Change in Fund Balances</i>	<u>(\$334,134)</u>	<u>\$1,024,432</u>	<u>\$1,045,679</u>	<u>\$2,466,979</u>	<u>(\$2,367,987)</u>
<i>Debt Service as a Percentage of Noncapital Expenditures</i>	2.7%	2.6%	2.6%	2.5%	3.0%

(1) Restated fund balances.

(2) In years prior to 2004, this amount was presented as part of intergovernmental revenue.

(3) Represents refunds of overpayments of property taxes.

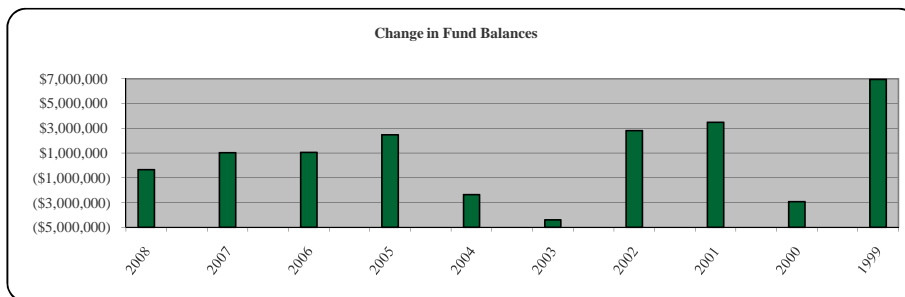
(4) For years 2005 and before, external portion is reflected as intergovernmental expense

2003	2002 (1)	2001 (1)	2000 (1)	1999 (1)
\$11,427,537	\$11,172,659	\$11,844,518	\$11,942,982	\$10,994,058
81,362	152,200	155,040	158,555	166,026
13,733,258	13,592,599	13,246,444	13,460,706	12,443,482
0	0	0	0	0
7,679,245	6,985,268	6,917,108	4,916,347	4,916,318
484,334	472,190	461,370	453,634	460,647
701,211	766,609	583,213	528,464	680,074
32,234,244	34,955,974	37,477,218	31,870,095	26,026,984
1,118,975	1,502,496	2,541,227	3,051,224	2,490,337
388,076	360,421	393,154	93,652	94,349
567,197	598,970	914,550	258,603	258,385
36,471	0	0	0	0
328,777	564,803	681,329	362,838	307,589
<u>68,780,687</u>	<u>71,124,189</u>	<u>75,215,171</u>	<u>67,097,100</u>	<u>58,838,249</u>

10,828,545	10,222,311	9,354,515	8,486,836	7,333,296
5,307,299	4,710,982	4,298,202	3,371,481	2,778,603
8,169,253	7,448,024	7,122,080	6,577,647	6,256,357
0	0	0	0	0
6,997,696	6,448,298	6,108,478	6,714,462	4,710,733
0	0	0	0	0
1,264,062	1,086,797	1,049,478	980,906	983,309
0	0	0	0	0
33,996,146	33,476,900	36,837,751	29,997,228	26,628,906
599,198	0	0	0	0
0	4,000	4,000	4,000	4,000
0	0	0	18,664	32,030
876,696	3,820,691	2,309,450	10,458,582	7,362,288
3,181,411	1,662,730	1,570,241	1,674,831	1,620,793
1,033,840	1,081,299	1,519,355	1,447,764	1,081,560
1,176,000	0	0	0	0
1,003,441	1,060,719	1,131,128	1,234,326	1,153,468
0	0	0	0	0
<u>74,433,587</u>	<u>71,022,751</u>	<u>71,304,678</u>	<u>70,966,727</u>	<u>59,945,343</u>
<u>(5,652,900)</u>	<u>101,438</u>	<u>3,910,493</u>	<u>(3,869,627)</u>	<u>(1,107,094)</u>

5,685	177,228	48,063	36,857	38,405
25,017	69,912	0	62,500	0
281,000	0	0	0	0
0	2,970,000	0	0	9,000,000
0	0	0	0	0
(273,251)	0	0	0	0
0	0	0	0	0
0	0	0	0	0
4,970,298	3,749,218	3,796,275	5,312,190	6,389,267
<u>(3,751,882)</u>	<u>(5,523,039)</u>	<u>(4,526,988)</u>	<u>(4,480,978)</u>	<u>(7,481,789)</u>
<u>1,256,867</u>	<u>1,443,319</u>	<u>(682,650)</u>	<u>930,569</u>	<u>7,945,883</u>
0	1,259,877	245,863	20,741	119,932
<u>(\$4,396,033)</u>	<u>\$2,804,634</u>	<u>\$3,473,706</u>	<u>(\$2,918,317)</u>	<u>\$6,958,721</u>

3.2% 3.3% 4.0% 4.6% 4.4%



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Muskingum County, Ohio
 Taxable Sales by Industry (Category)
 Last Three Years

	<u>2008</u>	<u>2007</u>	<u>2006</u>
Effective Rate as of December 31	1.50%	1.50%	1.50%
Effective Date of Current Tax Rate	April 1, 1993	April 1, 1993	April 1, 1993
<u>Collections by Industry:</u>			
Agriculture, Forestry, and Fishing	\$3,843	\$3,806	\$6,717
Utilities (excluding telecommunications)	92,661	47,203	51,011
Construction	80,955	32,307	17,898
Manufacturing	601,289	207,896	128,645
Wholesale Trade	296,620	262,912	303,893
Retail Trade:			
Motor Vehicle and Parts Dealers (2)	2,195,521	2,325,350	2,437,854
Furniture and Home Furnishings Store	319,808	331,419	312,216
Electronic and Appliance Storces	257,019	260,946	248,536
Building Material and Garden Equipment and Supplies	1,466,526	1,484,483	1,497,703
Food and Beverage Stores	611,993	560,990	551,480
Health and Personal Care Stores	297,164	293,651	319,659
Gasoline Stations	355,043	380,855	380,988
Clothing and Clothing Accessories Stores	658,176	682,470	675,069
Sporting Goods, Hobby, Book, and Music Stores	203,535	213,312	233,510
General Merchandise Stores	2,340,586	2,506,098	2,488,689
Miscellaneous Store Retailers	1,703,047	1,874,353	1,967,491
Nonstore Retailers	146,907	195,597	215,808
Transportation and Warehousing	7,117	6,600	6,244
Information (including telecommunications)	733,477	731,620	682,960
Finance and Insurance	10,242	20,413	20,718
Real Estate, and Rental and Leasing of Property	318,311	289,401	312,494
Professional, Scientific and Technical Services	104,181	100,556	108,452
Administrative and Support Services, and Waste Management and Remediation Services	254,646	275,503	298,326
Education, Health Care and Social Assistance	3,913	6,404	50,737
Arts, Entertainment, and Recreation	13,584	12,184	10,269
Accomodation and Food Services	1,131,688	1,099,958	1,116,064
Other Services	327,578	305,281	257,441
Unclassified (3)	<u>154,876</u>	<u>179,455</u>	<u>73,147</u>
Total Collections (4)	<u>\$14,690,306</u>	<u>\$14,691,023</u>	<u>\$14,774,019</u>

- (1) Information prior to 2006 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
2008	\$1,098,589,780	\$292,982,940	\$3,975,922,057	\$72,610,030	\$207,457,229
2007	1,090,909,570	294,946,060	3,959,587,514	79,420,980	226,917,086
2006	931,356,480	265,371,820	3,419,223,714	80,144,210	228,983,457
2005	907,209,640	256,811,540	3,325,774,800	78,147,450	223,278,429
2004	881,187,820	247,803,350	3,248,546,200	77,451,290	221,289,400
2003	882,412,390	226,548,280	2,997,030,486	78,281,320	223,660,914
2002	866,605,230	220,946,250	2,935,861,371	71,615,740	204,616,400
2001	791,604,750	216,683,810	2,880,824,457	99,203,390	283,438,257
2000	606,434,560	184,225,660	2,259,029,200	95,951,950	274,148,429
1999	593,971,220	176,407,860	2,201,083,086	100,536,540	287,247,257

Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

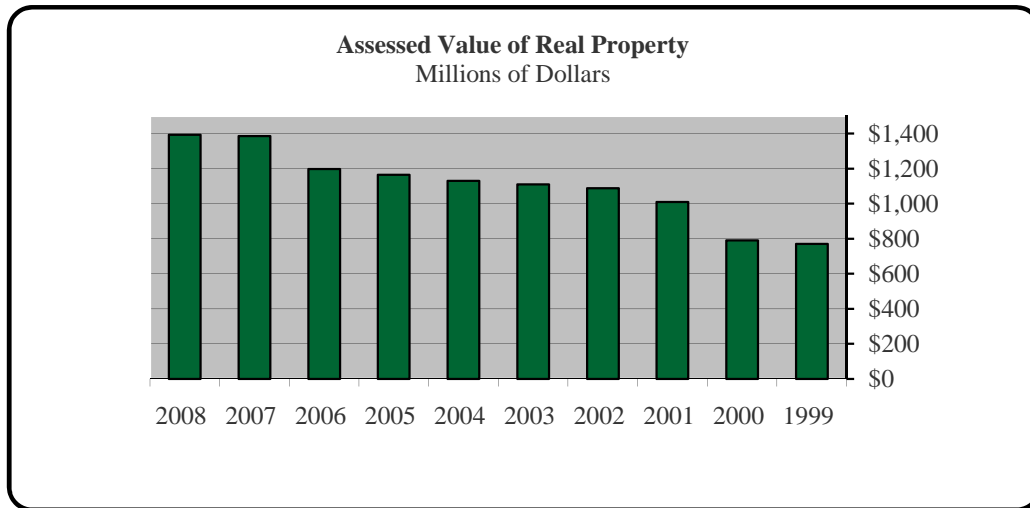
The assessed value of real property (including public utility real property) is 35 percent of estimated true value. Personal property tax is assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. The general business tangible personal property tax is being phased out beginning in 2006. For collection year 2008 both types of general business tangible personal property were assessed at 6.25 percent. The percentage will be zero for 2009.

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	
\$40,980,620	\$327,844,960	\$1,505,163,370	\$4,511,224,246	33%	\$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	34	\$9.73
142,868,268	571,473,072	1,330,110,258	3,792,164,472	34	\$10.06
149,138,885	596,555,540	1,308,306,105	3,737,033,311	33	\$10.05
149,599,655	598,398,620	1,257,091,605	3,762,661,334	33	\$10.58
139,035,055	556,140,220	1,025,647,225	3,089,317,849	33	\$11.89
127,515,839	510,063,356	998,431,459	2,998,393,699	33	\$11.89



Muskingum County, Ohio
Property Tax Rates, Direct and Overlapping Governments
(per \$1,000 of assessed value)
Last Ten Years (1)

	2008	2007	2006	2005	2004
<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	0.159972	0.185382	0.185350	0.185354
Commercial/Industrial/Public Utility/Mineral Real	0.000000	0.329057	0.349062	0.347282	0.345625
General Business/Public Utility Personal	0.000000	1.000000	1.000000	1.000000	1.000000
1980 MRDD					
Residential/Agricultural Real	0.000000	0.652350	0.755970	0.755842	0.755858
Commercial/Industrial/Public Utility/Mineral Real	0.000000	1.052878	1.116886	1.111190	1.105888
General Business/Public Utility Personal	0.000000	2.000000	2.000000	2.000000	2.000000
1989 Library Bond					
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial/Public Utility/Mineral Real	0.000000	0.000000	0.000000	0.000000	0.000000
General Business/Public Utility Personal	0.000000	0.000000	0.000000	0.000000	0.000000
1994 MRDD					
Residential/Agricultural Real	0.915436	0.913860	1.059020	1.058842	1.058866
Commercial/Industrial/Public Utility/Mineral Real	1.398944	1.389842	1.474336	1.466818	1.459820
General Business/Public Utility Personal	2.000000	2.000000	2.000000	2.000000	2.000000
1994 Sheriff Operations					
Residential/Agricultural Real	0.228859	0.228465	0.264755	0.264711	0.264717
Commercial/Industrial/Public Utility/Mineral Real	0.349736	0.347461	0.368584	0.366705	0.364955
General Business/Public Utility Personal	0.500000	0.500000	0.500000	0.500000	0.500000
2006 Children Services					
Residential/Agricultural Real	1.728834	1.725858	0.000000	1.255632	1.255660
Commercial/Industrial/Public Utility/Mineral Real	1.897724	1.885378	0.000000	1.555526	1.548104
General Business/Public Utility Personal	2.000000	2.000000	0.000000	2.000000	2.000000
1998 Mental Health					
Residential/Agricultural Real	0.635901	0.634806	0.735641	0.735517	0.735533
Commercial/Industrial/Public Utility/Mineral Real	0.785924	0.780811	0.828280	0.824056	0.820125
General Business/Public Utility Personal	1.000000	1.000000	1.000000	1.000000	1.000000
2002 Senior Services					
Residential/Agricultural Real	0.408292	0.407589	0.472332	0.472253	0.472263
Commercial/Industrial/Public Utility/Mineral Real	0.452987	0.450040	0.477400	0.474965	0.472699
General Business/Public Utility Personal	0.500000	0.500000	0.500000	0.500000	0.500000
2005 T.B. Clinic					
Residential/Agricultural Real	0.345767	0.345172	0.400000	0.294588	0.294594
Commercial/Industrial/Public Utility/Mineral Real	0.379545	0.377076	0.400000	0.329622	0.328050
General Business/Public Utility Personal	0.400000	0.400000	0.400000	0.400000	0.400000
2005 County Home					
Residential/Agricultural Real	2.161043	2.157323	2.500000	1.472940	1.472972
Commercial/Industrial/Public Utility/Mineral Real	2.372155	2.356723	2.500000	1.648112	1.640250
General Business/Public Utility Personal	2.500000	2.500000	2.500000	2.000000	2.000000
2007 MRDD					
Residential/Agricultural Real	3.000000	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial/Public Utility/Mineral Real	3.000000	0.000000	0.000000	0.000000	0.000000
General Business/Public Utility Personal	3.000000	0.000000	0.000000	0.000000	0.000000
<u>Total Voted Millage - By Type of Property</u>					
Residential/Agricultural Real	9.424132	7.225395	6.373100	6.495675	6.495817
Commercial/Industrial/Public Utility/Mineral Real	10.637015	8.969266	7.514548	8.124276	8.085516
General Business/Public Utility Personal	11.900000	11.900000	9.900000	11.400000	11.400000
<u>Total Millage By Type of Property</u>					
Residential/Agricultural Real	11.574132	9.375395	8.523100	8.645675	8.645817
Commercial/Industrial/Public Utility/Mineral Real	12.787015	11.119266	9.664548	10.274276	10.235516
General Business/Public Utility Personal	14.050000	14.050000	12.050000	13.550000	13.550000

(1) Property tax rates shown are based on the year of collection.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

2003	2002	2001	2000	1999
\$2.150000	\$2.150000	\$2.150000	\$2.150000	\$2.150000
0.196240	0.196187	0.195957	0.251671	0.251860
0.365586	0.365567	0.364954	0.421427	0.421364
1.000000	1.000000	1.000000	1.000000	1.000000
0.800250	0.800034	0.799098	1.026298	1.027070
1.169758	1.169698	1.167738	1.348436	1.348236
2.000000	2.000000	2.000000	2.000000	2.000000
0.000000	0.100000	0.500000	0.700000	0.700000
0.000000	0.100000	0.500000	0.700000	0.700000
0.000000	0.100000	0.500000	0.700000	0.700000
1.121054	1.120752	1.119442	1.437724	1.438804
1.544132	1.544054	1.541468	1.779998	1.779734
2.000000	2.000000	2.000000	2.000000	2.000000
0.280264	0.280188	0.279861	0.359431	0.359701
0.386033	0.386014	0.385367	0.445000	0.444934
0.500000	0.500000	0.500000	0.500000	0.500000
1.329406	1.329048	1.327494	1.704930	1.706212
1.637514	1.637432	1.634690	1.887644	1.887364
2.000000	2.000000	2.000000	2.000000	2.000000
0.778732	0.778522	0.777612	0.998705	0.999456
0.867491	0.867447	0.865994	1.000000	1.000000
1.000000	1.000000	1.000000	1.000000	1.000000
0.500000	0.332262	0.331874	0.426233	0.426553
0.500000	0.409391	0.408706	0.471950	0.471880
0.500000	0.500000	0.500000	0.500000	0.500000
0.311896	0.311812	0.311448	0.340986	0.341242
0.346996	0.346979	0.346398	0.377529	0.377473
0.400000	0.400000	0.400000	0.400000	0.400000
1.559482	1.559062	1.557240	1.437724	1.438804
1.734982	1.734894	1.731988	1.779998	1.779734
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
6.877324	6.807867	7.200026	8.683702	8.689702
8.552492	8.561476	8.947303	10.211982	10.210719
11.400000	11.500000	11.900000	12.100000	12.100000
9.027324	8.957867	9.350026	10.833702	10.839702
10.702492	10.711476	11.097303	12.361982	12.360719
13.550000	13.650000	14.050000	14.250000	14.250000

(continued)

Muskingum County, Ohio
Property Tax Rates, Direct and Overlapping Governments (Continued)
(per \$1,000 of assessed value)
Last Ten Years (1)

	2008	2007	2006	2005	2004
<u>Overlapping Rates by Taxing District</u>					
<u>Special Districts</u>					
Muskingum County General Health District					
Residential/Agricultural Real	1.134535	1.132581	1.312485	1.312264	1.577010
Commercial/Industrial/Public Utility/Mineral Real	1.298935	1.290485	1.368919	1.356958	1.720416
General Business/Public Utility Personal	1.500000	1.500000	1.500000	1.500000	2.000000
<u>School Districts</u>					
East Muskingum Local Schools					
Residential/Agricultural Real	26.451721	26.248595	27.256885	27.158378	27.958434
Commercial/Industrial/Public Utility/Mineral Real	27.657707	27.093335	28.259392	28.182104	28.919637
General Business/Public Utility Personal	38.660000	38.460000	39.110000	39.010000	39.810000
Franklin Local Schools					
Residential/Agricultural Real	24.268633	24.180875	24.474252	24.693624	25.087114
Commercial/Industrial/Public Utility/Mineral Real	24.790981	24.600570	24.941178	25.401250	25.463281
General Business/Public Utility Personal	37.600000	37.550000	37.650000	37.850000	38.250000
Maysville Local Schools					
Residential/Agricultural Real	22.608211	22.497883	22.879407	22.973248	23.171321
Commercial/Industrial/Public Utility/Mineral Real	22.716867	22.551582	23.516904	23.007215	23.175253
General Business/Public Utility Personal	40.150000	40.050000	40.350000	40.450000	40.650000
Tri-Valley Local Schools					
Residential/Agricultural Real	24.636550	24.607715	24.976979	24.975427	24.972244
Commercial/Industrial/Public Utility/Mineral Real	26.340592	26.332665	25.362713	25.362713	24.980812
General Business/Public Utility Personal	40.250000	40.250000	40.550000	40.550000	40.550000
West Muskingum Local Schools					
Residential/Agricultural Real	25.714390	25.700022	26.000012	26.100018	26.100027
Commercial/Industrial/Public Utility/Mineral Real	25.882166	25.700031	26.048178	26.154617	26.100012
General Business/Public Utility Personal	43.600000	43.600000	43.900000	44.000000	44.000000
Zanesville City Schools					
Residential/Agricultural Real	29.534905	28.750027	28.952389	29.350022	29.250007
Commercial/Industrial/Public Utility/Mineral Real	29.857789	29.059889	30.238922	30.602888	30.553458
General Business/Public Utility Personal	49.450000	48.700000	48.900000	49.300000	49.200000
<u>Out of County School Districts</u>					
Licking Valley Local Schools					
Residential/Agricultural Real	25.400019	25.370013	25.400016	26.030019	26.100018
Commercial/Industrial/Public Utility/Mineral Real	25.400021	25.370017	25.400013	26.030006	26.100014
General Business/Public Utility Personal	36.300000	36.270000	36.300000	36.930000	37.000000
Morgan Local Schools					
Residential/Agricultural Real	24.821643	24.821702	23.420691	23.421302	23.821984
Commercial/Industrial/Public Utility/Mineral Real	28.871364	28.617474	27.227286	27.230845	27.630845
General Business/Public Utility Personal	37.520000	37.520000	35.970000	35.970000	36.370000
Riverview Local Schools					
Residential/Agricultural Real	21.047589	21.049664	21.164131	21.184100	21.168821
Commercial/Industrial/Public Utility/Mineral Real	23.038673	23.127591	23.508785	23.284704	23.022455
General Business/Public Utility Personal	31.300000	31.300000	31.300000	31.300000	31.300000
Rolling Hills Local Schools					
Residential/Agricultural Real	26.967027	25.456579	29.031969	29.034045	29.382748
Commercial/Industrial/Public Utility/Mineral Real	27.139688	25.468017	29.025634	29.024964	29.372358
General Business/Public Utility Personal	27.250000	25.580000	29.100000	29.100000	29.450000

(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

2003	2002	2001	2000	1999
0.669630	0.669449	0.668667	0.858784	0.859429
0.819779	0.819738	0.818364	0.945000	0.944934
1.000000	1.000000	1.000000	1.000000	1.000000
28.200637	28.401910	28.402059	25.898834	26.093606
29.228597	29.429303	29.280522	26.489122	26.682381
39.810000	40.010000	40.010000	36.810000	37.010000
24.025504	24.041268	24.032831	25.372978	25.587905
24.742780	24.344510	24.446896	27.137610	27.438238
37.100000	37.100000	37.100000	38.200000	38.400000
23.414934	23.514505	23.500008	23.910370	23.904666
23.400013	23.500013	23.500013	26.143133	26.143133
40.850000	40.950000	40.950000	41.350000	41.350000
25.024815	24.912613	20.000012	20.000004	20.000005
25.003058	24.900009	20.000008	20.638947	20.741214
40.550000	40.450000	35.550000	35.550000	35.550000
28.690022	22.608637	22.700008	23.200008	23.503712
28.693449	22.606692	22.700003	23.523970	23.834065
46.590000	40.500000	40.600000	41.100000	41.400000
29.461812	23.979455	23.750012	27.946612	27.341575
31.997496	26.517496	26.276899	29.708635	29.062752
49.380000	43.900000	43.700000	44.450000	43.850000
26.280006	27.480006	27.580014	28.000005	28.800071
26.280013	27.480016	27.701346	28.000017	28.800018
37.180000	38.380000	38.480000	38.900000	39.700000
23.358996	23.279507	23.260011	24.565431	21.336566
27.272304	27.205300	27.186245	27.110388	23.861280
35.860000	35.780000	35.760000	35.760000	32.500000
21.312863	21.330812	21.314495	21.767045	21.852029
25.034588	25.384562	25.108608	25.108608	25.108490
31.300000	31.300000	31.300000	31.300000	31.300000
31.397980	31.550000	32.160000	33.340000	33.340000
31.383896	31.549475	32.160000	33.340000	33.340000
31.400000	31.550000	32.160000	33.340000	33.340000

(continued)

Muskingum County, Ohio
Property Tax Rates, Direct and Overlapping Governments (Continued)
(per \$1,000 of assessed value)
Last Ten Years (1)

	2008	2007	2006	2005	2004
<u>Overlapping Rates by Taxing District</u>					
<u>Joint Vocational School Districts</u>					
Mid-East Ohio Career and Technology Centers (2)					
Residential/Agricultural Real	2.000001	2.000004	1.999999	2.000002	2.000002
Commercial/Industrial/Public Utility/Mineral Real	2.010492	1.999999	1.999633	2.007883	1.993825
General Business/Public Utility Personal	3.200000	3.200000	3.200000	3.200000	3.200000
Coshocton County Career Center					
Residential/Agricultural Real	2.030243	2.033165	2.249843	2.253910	2.255703
Commercial/Industrial/Public Utility/Mineral Real	2.182048	2.186273	2.255945	2.251873	2.205218
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	3.000000	3.000000	3.000000	3.000000	2.800000
Commercial/Industrial/Public Utility/Mineral Real	3.000000	3.000000	3.000000	3.000000	2.800000
General Business/Public Utility Personal	3.000000	3.000000	3.000000	3.000000	2.800000
<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	3.400000	3.600000	3.900000	4.100000	3.900000
Commercial/Industrial/Public Utility/Mineral Real	3.400000	3.600000	3.900000	4.100000	3.900000
General Business/Public Utility Personal	3.400000	3.600000	3.900000	4.100000	3.900000
Dresden - Jefferson Township					
Residential/Agricultural Real	4.350000	4.550000	4.850000	5.050000	4.850000
Commercial/Industrial/Public Utility/Mineral Real	4.350000	4.550000	4.850000	5.050000	4.850000
General Business/Public Utility Personal	4.350000	4.550000	4.850000	5.050000	4.850000
Frazeytsburg					
Residential/Agricultural Real	6.637435	6.625655	6.601050	5.247502	5.243822
Commercial/Industrial/Public Utility/Mineral Real	6.508330	6.502020	6.882154	5.946570	5.946570
General Business/Public Utility Personal	7.150000	7.150000	7.150000	7.150000	7.150000
Fultonham					
Residential/Agricultural Real	2.200000	2.200000	2.200000	2.200000	2.200000
Commercial/Industrial/Public Utility/Mineral Real	2.200000	2.200000	2.200000	2.200000	2.200000
General Business/Public Utility Personal	2.200000	2.200000	2.200000	2.200000	2.200000
Gratiot					
Residential/Agricultural Real	1.200000	1.200000	1.200000	1.200000	1.200000
Commercial/Industrial/Public Utility/Mineral Real	1.200000	1.200000	1.200000	1.200000	1.200000
General Business/Public Utility Personal	1.200000	1.200000	1.200000	1.200000	1.200000
New Concord - Union Township					
Residential/Agricultural Real	5.929696	5.929696	6.300000	5.639110	5.639110
Commercial/Industrial/Public Utility/Mineral Real	5.651370	5.647248	6.300000	6.174474	6.174474
General Business/Public Utility Personal	6.300000	6.300000	6.300000	6.300000	6.300000
Norwich					
Residential/Agricultural Real	6.850710	6.850710	7.535780	7.480780	7.480780
Commercial/Industrial/Public Utility/Mineral Real	6.823365	6.823365	7.429205	7.429205	7.429205
General Business/Public Utility Personal	7.800000	7.800000	7.800000	7.800000	7.800000
New Concord-Highland Township (3)					
Residential/Agricultural Real	4.679696	5.129696	0.000000	0.000000	0.000000
Commercial/Industrial/Public Utility/Mineral Real	4.401370	4.847248	0.000000	0.000000	0.000000
General Business/Public Utility Personal	5.050000	5.500000	0.000000	0.000000	0.000000

(1) Property tax rates shown are based on the year of collection.

(2) Formerly Mid-East Joint Vocational School District

(3) New district created by Annexation

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

2003	2002	2001	2000	1999
1.999608	2.000882	2.000002	1.999782	2.003969
2.086969	2.094114	2.086347	2.335867	2.340140
3.200000	3.200000	3.200000	3.200000	3.200000
2.490798	2.498803	2.000000	2.000000	2.000000
2.498968	2.500000	2.000000	2.000000	2.000000
2.500000	2.500000	2.000000	2.000000	2.000000
3.000000	2.000000	2.000000	2.000000	2.000000
3.000000	2.000000	2.000000	2.000000	2.000000
3.000000	2.000000	2.000000	2.000000	2.000000
2.650000	2.650000	2.650000	2.650000	2.650000
2.650000	2.650000	2.650000	2.650000	2.650000
2.650000	2.650000	2.650000	2.650000	2.650000
3.900000	3.900000	4.000000	3.700000	3.700000
3.900000	3.900000	4.000000	3.700000	3.700000
3.900000	3.900000	4.000000	3.700000	3.700000
4.850000	4.850000	4.950000	4.650000	4.650000
4.850000	4.850000	4.950000	4.650000	4.650000
4.850000	4.850000	4.950000	4.650000	4.650000
5.324081	5.324081	5.321782	3.320272	3.320272
6.136700	6.136700	6.136700	3.615530	3.615530
7.150000	7.150000	7.150000	5.150000	5.150000
2.200000	2.200000	2.200000	2.200000	2.200000
2.200000	2.200000	2.200000	2.200000	2.200000
2.200000	2.200000	2.200000	2.200000	2.200000
1.200000	1.200000	1.200000	1.200000	1.200000
1.200000	1.200000	1.200000	1.200000	1.200000
1.200000	1.200000	1.200000	1.200000	1.200000
5.807338	5.807338	5.806314	5.752112	5.749408
6.300000	6.300000	6.300000	5.976163	5.976163
6.300000	6.300000	6.300000	6.300000	6.300000
5.937375	5.937375	5.937375	7.800000	6.594945
6.886065	6.886065	6.886065	7.800000	6.747930
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)

	2008	2007	2006	2005	2004
<u>Overlapping Rates by Taxing District</u>					
<u>Corporations</u>					
Philo					
Residential/Agricultural Real	5.959996	5.955057	6.605225	6.605225	4.103807
Commercial/Industrial/Public Utility/Mineral Real	6.801570	6.801570	7.227603	7.227603	4.727603
General Business/Public Utility Personal	10.050000	10.050000	10.050000	10.050000	7.550000
Roseville					
Residential/Agricultural Real	6.949359	6.944940	7.226932	7.758613	7.717947
Commercial/Industrial/Public Utility/Mineral Real	9.124303	9.097927	9.399673	10.259915	10.260479
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 (2)					
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	0.000000	0.000000	0.000000
Commercial/Industrial/Public Utility/Mineral Real	1.700000	1.700000	0.000000	0.000000	0.000000
General Business/Public Utility Personal	1.700000	1.700000	0.000000	0.000000	0.000000
<u>Townships</u>					
Adams					
Residential/Agricultural Real	4.084429	4.084193	4.298281	4.298281	4.298281
Commercial/Industrial/Public Utility/Mineral Real	4.346628	4.346628	4.350000	4.350000	4.349032
General Business/Public Utility Personal	4.350000	4.350000	4.350000	4.350000	4.350000
Blue Rock					
Residential/Agricultural Real	4.481289	4.370560	3.676537	3.676462	4.343037
Commercial/Industrial/Public Utility/Mineral Real	4.645084	4.613021	3.689317	3.689317	4.366092
General Business/Public Utility Personal	4.700000	4.700000	3.700000	3.700000	4.700000
Brush Creek					
Residential/Agricultural Real	2.900000	2.900000	2.900000	2.900000	2.900000
Commercial/Industrial/Public Utility/Mineral Real	2.900000	2.900000	2.900000	2.900000	2.900000
General Business/Public Utility Personal	2.900000	2.900000	2.900000	2.900000	2.900000
Cass					
Residential/Agricultural Real	3.250000	3.258608	3.214928	3.214928	3.214928
Commercial/Industrial/Public Utility/Mineral Real	3.250000	3.250000	3.235447	3.235447	3.235447
General Business/Public Utility Personal	3.250000	3.250000	3.250000	3.250000	3.250000
Clay					
Residential/Agricultural Real	3.089995	3.089828	3.211291	3.211291	3.211291
Commercial/Industrial/Public Utility/Mineral Real	3.171561	3.171561	3.244059	3.244059	3.244059
General Business/Public Utility Personal	3.250000	3.250000	3.250000	3.250000	3.250000

(1) Property tax rates shown are based on the year of collection.

(2) New District Created by annexation.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

2003	2002	2001	2000	1999
6.038554	6.038554	6.033174	7.139203	7.139203
7.998406	7.998406	7.998406	8.515921	8.515921
11.650000	11.650000	11.650000	11.650000	11.650000
7.923810	8.269079	8.224395	9.177354	0.000000
10.588666	9.740365	9.963534	10.306715	0.000000
10.800000	10.800000	10.800000	10.800000	0.000000
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	0.000000
0.400000	0.400000	0.400000	0.400000	0.000000
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	0.000000
3.999401	3.999401	3.998719	4.336410	4.346594
4.345936	4.345936	4.345936	4.350000	4.350000
4.350000	4.350000	4.350000	4.350000	4.350000
4.408252	4.277610	4.276723	4.681527	3.681527
4.395346	4.273484	4.273484	4.700000	3.700000
4.700000	4.700000	4.700000	4.700000	3.700000
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
3.250000	2.750000	2.750000	3.132108	3.133445
3.250000	2.750000	2.750000	3.249415	3.250000
3.250000	2.750000	2.750000	3.250000	3.250000
3.250000	2.500000	3.004138	3.175786	3.175786
3.250000	2.500000	3.131535	3.317071	3.317071
3.250000	2.500000	3.500000	3.500000	3.500000

(continued)

Muskingum County, Ohio
Property Tax Rates, Direct and Overlapping Governments (Continued)
(per \$1,000 of assessed value)
Last Ten Years (1)

	2008	2007	2006	2005	2004
<u>Overlapping Rates by Taxing District</u>					
<u>Townships</u>					
Falls					
Residential/Agricultural Real	3.447188	3.445556	3.572764	3.572658	3.572346
Commercial/Industrial/Public Utility/Mineral Real	3.484929	3.459367	3.596499	3.599318	3.599318
General Business/Public Utility Personal	3.650000	3.650000	3.650000	3.650000	3.650000
Harrison					
Residential/Agricultural Real	8.881504	8.864935	10.101755	10.101755	10.095799
Commercial/Industrial/Public Utility/Mineral Real	11.546074	11.546074	11.731210	11.422050	11.369498
General Business/Public Utility Personal	11.800000	11.800000	11.800000	11.800000	11.800000
Highland					
Residential/Agricultural Real	4.400000	4.184886	4.345479	4.345479	4.345479
Commercial/Industrial/Public Utility/Mineral Real	4.400000	4.378531	4.397820	4.397820	4.397820
General Business/Public Utility Personal	4.400000	4.400000	4.400000	4.400000	4.400000
Hopewell					
Residential/Agricultural Real	3.501770	3.500759	3.623537	3.623391	3.623391
Commercial/Industrial/Public Utility/Mineral Real	3.895596	3.895596	3.965696	3.965696	3.906720
General Business/Public Utility Personal	4.850000	4.850000	4.850000	4.850000	4.850000
Jackson					
Residential/Agricultural Real	7.151500	5.602422	6.112627	5.111429	5.754449
Commercial/Industrial/Public Utility/Mineral Real	7.368962	5.877010	6.303894	5.303894	6.070143
General Business/Public Utility Personal	8.150000	6.850000	6.850000	5.850000	6.850000
Jefferson					
Residential/Agricultural Real	4.811691	4.807084	4.900000	2.400000	2.400000
Commercial/Industrial/Public Utility/Mineral Real	4.244547	4.244547	4.900000	2.400000	2.400000
General Business/Public Utility Personal	4.900000	4.900000	4.900000	2.400000	2.400000
Licking					
Residential/Agricultural Real	6.101673	5.420004	5.803462	5.803049	5.057183
Commercial/Industrial/Public Utility/Mineral Real	6.113160	5.696458	6.084303	6.084303	5.519400
General Business/Public Utility Personal	6.250000	6.250000	6.250000	6.250000	5.750000
Madison					
Residential/Agricultural Real	3.793113	3.790519	3.984481	3.984481	3.979906
Commercial/Industrial/Public Utility/Mineral Real	3.999929	3.999929	4.000000	4.000000	4.000000
General Business/Public Utility Personal	4.000000	4.000000	4.000000	4.000000	4.000000
Meigs					
Residential/Agricultural Real	3.651186	3.649233	3.874116	3.874116	3.874116
Commercial/Industrial/Public Utility/Mineral Real	4.250000	4.250000	4.227154	4.227154	4.227154
General Business/Public Utility Personal	4.250000	4.250000	4.250000	4.250000	4.250000
Monroe					
Residential/Agricultural Real	3.962954	3.959292	4.159009	4.155500	4.155500
Commercial/Industrial/Public Utility/Mineral Real	4.200000	4.192467	4.199302	4.199302	4.199302
General Business/Public Utility Personal	4.200000	4.200000	4.200000	4.200000	4.200000
Muskingum					
Residential/Agricultural Real	4.650000	4.445494	4.582566	3.932528	3.932475
Commercial/Industrial/Public Utility/Mineral Real	4.650000	4.409335	4.585518	3.935518	3.935518
General Business/Public Utility Personal	4.650000	4.650000	4.650000	4.000000	4.000000

(1) Property tax rates shown are based on the year of collection.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Source: Muskingum County Auditor

2003	2002	2001	2000	1999
3.446994	3.446949	3.445788	3.650000	3.650000
3.411654	3.411654	3.411654	3.650000	3.650000
3.650000	3.650000	3.650000	3.650000	3.650000
10.452011	7.819756	8.818707	9.513851	8.682033
11.495038	9.852906	11.258178	10.783104	10.766208
11.800000	10.300000	11.800000	10.800000	10.800000
4.400000	4.088063	4.088063	4.313906	4.313906
4.400000	4.239710	4.153834	4.400000	4.399978
4.400000	4.400000	4.400000	4.400000	4.400000
3.665779	3.665718	3.664922	3.965440	3.965440
3.962439	3.962439	3.962439	4.343956	4.343956
4.850000	4.850000	4.850000	4.850000	4.850000
5.927056	5.395276	5.394138	6.160105	6.031294
6.251213	6.009983	6.009983	6.850000	6.808258
6.850000	6.850000	6.850000	6.850000	6.850000
2.400000	2.400000	2.400000	3.270138	3.268326
2.400000	2.400000	2.400000	3.400000	3.400000
2.400000	2.400000	2.400000	3.400000	3.400000
5.178768	4.176704	4.987393	5.370897	5.371228
5.603882	4.603882	5.957764	6.196990	6.196990
5.750000	4.750000	6.250000	6.250000	6.250000
2.081283	2.081283	2.075789	2.400000	2.400000
2.398738	2.398738	2.398738	2.400000	2.400000
2.400000	2.400000	2.400000	2.400000	2.400000
3.941319	3.941319	3.941319	4.250000	3.250000
4.228482	4.228482	4.228482	4.250000	3.250000
4.250000	4.250000	4.250000	4.250000	3.250000
3.900818	3.899510	3.899505	4.200000	4.200000
4.200000	4.200000	4.200000	4.200000	4.200000
4.200000	4.200000	4.200000	4.200000	4.200000
4.000000	3.150837	3.150415	3.246149	3.246588
4.000000	3.333961	3.333961	3.443825	3.449867
4.000000	3.500000	3.500000	3.500000	3.500000

(continued)

Muskingum County, Ohio
Property Tax Rates, Direct and Overlapping Governments (Continued)
(per \$1,000 of assessed value)
Last Ten Years (1)

	2008	2007	2006	2005	2004
<u>Overlapping Rates by Taxing District</u>					
<u>Townships</u>					
Newton					
Residential/Agricultural Real	5.289116	5.287463	5.819129	5.816654	5.815730
Commercial/Industrial/Public Utility/Mineral Real	6.393143	6.367673	6.827609	6.827609	6.802415
General Business/Public Utility Personal	8.450000	8.450000	8.450000	8.450000	8.450000
Perry					
Residential/Agricultural Real	4.811126	4.811021	5.004389	5.004389	5.003993
Commercial/Industrial/Public Utility/Mineral Real	5.313017	5.245736	5.500589	5.500589	5.482436
General Business/Public Utility Personal	6.200000	6.200000	6.200000	6.200000	6.200000
Rich Hill					
Residential/Agricultural Real	4.200000	3.915556	4.150764	4.150764	4.150764
Commercial/Industrial/Public Utility/Mineral Real	4.200000	4.050234	4.185035	4.185035	4.185035
General Business/Public Utility Personal	4.200000	4.200000	4.200000	4.200000	4.200000
Salem					
Residential/Agricultural Real	3.375648	3.372569	3.504632	3.504632	3.503200
Commercial/Industrial/Public Utility/Mineral Real	3.515683	3.515683	3.540962	3.540962	3.540962
General Business/Public Utility Personal	3.550000	3.550000	3.550000	3.550000	3.550000
Salt Creek					
Residential/Agricultural Real	3.547236	3.547160	3.663841	3.663841	3.663399
Commercial/Industrial/Public Utility/Mineral Real	3.702008	3.702008	3.764433	3.764433	3.764433
General Business/Public Utility Personal	4.000000	4.000000	4.000000	4.000000	4.000000
Springfield					
Residential/Agricultural Real	4.902310	4.900396	5.309954	4.499918	4.499918
Commercial/Industrial/Public Utility/Mineral Real	5.232037	5.224410	5.310603	4.872861	4.872861
General Business/Public Utility Personal	5.350000	5.350000	5.350000	5.350000	5.350000
Union					
Residential/Agricultural Real	4.478748	4.478373	4.600000	3.600000	4.308633
Commercial/Industrial/Public Utility/Mineral Real	4.516369	4.516369	4.600000	3.600000	4.574102
General Business/Public Utility Personal	4.600000	4.600000	4.600000	3.600000	4.600000
Washington					
Residential/Agricultural Real	4.020047	3.471417	3.671149	3.671149	3.192256
Commercial/Industrial/Public Utility/Mineral Real	4.038848	3.657154	3.845626	3.845626	3.532992
General Business/Public Utility Personal	4.150000	4.150000	4.150000	4.150000	4.150000
Wayne					
Residential/Agricultural Real	3.834781	3.831262	4.008647	4.008540	4.008511
Commercial/Industrial/Public Utility/Mineral Real	4.202016	4.188905	4.332848	4.332848	4.272608
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

2003	2002	2001	2000	1999
6.023018	6.022910	6.019583	4.307816	4.307708
6.937376	6.937376	6.937376	4.710020	4.710020
8.450000	8.450000	8.450000	5.450000	5.450000
5.129309	5.129369	5.127758	5.819303	5.816966
5.593835	5.593835	5.579552	6.200000	6.200000
6.200000	6.200000	6.200000	6.200000	6.200000
4.200000	3.200000	3.200000	3.200000	3.200000
4.200000	3.200000	3.200000	3.200000	3.200000
4.200000	3.200000	3.200000	3.200000	3.200000
3.251417	3.251417	3.249660	3.541592	3.550000
3.489122	3.489122	3.489122	3.550000	3.550000
3.550000	3.550000	3.550000	3.550000	3.550000
3.696278	3.692776	3.692601	4.000000	4.000000
3.782008	3.782008	3.782008	4.000000	4.000000
4.000000	4.000000	4.000000	4.000000	4.000000
4.612170	4.612136	4.352636	4.930639	4.928822
5.005428	5.005428	4.884828	5.182298	5.182298
5.350000	5.350000	5.350000	5.350000	5.350000
4.349230	4.349230	4.348974	4.600000	4.349006
4.600000	4.600000	4.592724	4.600000	4.550000
4.600000	4.600000	4.600000	4.600000	4.600000
3.269162	3.269084	3.268012	3.590900	3.589970
3.614282	3.614282	3.614282	3.930834	3.930834
4.150000	4.150000	4.150000	4.150000	4.150000
4.144633	4.144271	4.144127	4.556116	4.555987
4.347989	4.347989	4.347989	4.718396	4.718396
5.000000	5.000000	5.000000	5.000000	5.000000

Muskingum County, Ohio

Principal Taxpayers

Real Estate Tax

2008 and 1999 (1)

Name of Taxpayer	2008	
	Assessed Value	Percent of Real Property Assessed Value
Colony Square Partners	\$7,523,250	0.54%
Wal-Mart Real Estate	5,748,130	0.41
Longaberger Co.	5,212,800	0.37
A-Z Warehouse	4,461,660	0.32
DGC Properties, LLC	3,279,750	0.24
Zanesville Country Fair	3,100,020	0.22
Beam J. Robert Trustee	3,039,820	0.22
Zandex Inc.	2,611,600	0.19
Clay City Outlet Center	2,533,650	0.18
Bee Holding, Inc.	1,907,360	0.14
Totals	<u>\$39,418,040</u>	<u>2.83%</u>
Total Assessed Valuation	<u>\$1,391,572,720</u>	

Name of Taxpayer	1999	
	Assessed Value	Percent of Real Property Assessed Value
Longaberger Company	\$11,868,000	1.54%
Colony Square Partners	5,752,220	0.75
Good Sam Medical Center	3,510,810	0.46
Aerc Muirwood Village Inc.	2,295,060	0.30
Zanesville County Fair	2,070,930	0.27
Zandex Inc.	1,638,520	0.21
New Concord Ohio Inc.	1,570,260	0.20
Ware Delaware Corp.	1,473,500	0.19
Buckeye Supply Company	1,394,000	0.18
Auto Zone Inc.	1,300,750	0.17
Totals	<u>\$32,874,050</u>	<u>4.27%</u>
Total Assessed Valuation	<u>\$770,379,080</u>	

(1) The amounts presented represent the assessed values upon which 2008 and 1999 collections were based.

Source: Muskingum County Auditor

Muskingum County, Ohio
Principal Taxpayers
Tangible Personal Property Tax
2008 and 1999 (1)

Name of Taxpayer	2008	
	Assessed Value	Percent of Tangible Personal Property Assessed Value
Longaberger Company	\$3,343,050	8.16%
AK Steel Corporation	3,075,870	7.51
Ohio Bell Telephone Co. (2)	2,532,160	6.18
Lear Operations Corp.	1,525,180	3.72
Wal Mart Stores East LP	1,356,420	3.31
Auto Zone Texax LP Co.	1,265,480	3.09
Worthington Foods, Inc.	1,235,690	3.01
Owens Illinois, Inc.	1,205,210	2.94
Shelly & Sands, Inc.	1,002,050	2.44
Sidwell Materials, Inc.	908,460	2.22
Total	\$17,449,570	42.58%
Total Assessed Valuation	\$40,980,620	

Name of Taxpayer	1999	
	Assessed Value	Percent of Tangible Personal Property Assessed Value
Longaberger Company	\$15,480,300	12.14%
Armco Incorporated	10,037,740	7.87
Owens Illinois, Inc.	6,421,930	5.04
Burnham Corporation	3,748,330	2.94
Akro Corporation	3,634,610	2.85
Ohio Machinery Company	2,376,900	1.87
Wendy's International, Inc.	1,975,450	1.55
Lowe's Home Center, Inc.	1,737,050	1.36
Mattingly Foods, Inc.	1,531,730	1.20
Wal Mart Stores East LP	1,404,360	1.10
Total	\$48,348,400	37.92%
Total Assessed Valuation	\$127,515,839	

- (1) The amounts presented represent the assessed values upon which 2008 and 1999 collections were based.
- (2) Beginning with tax year 2007, telephone company property was reclassified as general business property rather than public utility property.

Source: Muskingum County Auditor

Muskingum County, Ohio

Principal Taxpayers

Public Utilities Tax

2008 and 1999 (1)

Name of Taxpayer	2008	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Power Company	\$33,651,180	46.35%
Texas Eastern Trans LP	3,066,400	4.22
Tennessee Gas Pipeline	1,570,930	2.16
NGO Transmission, Inc.	1,417,360	1.95
Columbus Gas Trans Corp.	1,344,030	1.85
Total	\$41,049,900	56.53%
Total Assessed Valuation	\$72,610,030	

Name of Taxpayer	1999	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Power Company	\$40,222,950	40.01%
Ohio Bell Telephone Company	13,584,920	13.51
National Gas and Oil	12,808,400	12.74
Columbia Gas of Ohio Incorporated	8,125,220	8.08
Texas Eastern Trans Corporation	5,007,750	4.98
Total	\$79,749,240	79.32%
Total Assessed Valuation	\$100,536,540	

(1) The amounts presented represent the assessed values upon which 2008 and 1999 collections were based.

Source: Muskingum County Auditor

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Muskingum County, Ohio
Property Tax Levies and Collections
Real and Public Utility, and Tangible Personal Property
Last Ten Years

	2008	2007	2006	2005	2004
<u>Real and Public Utility Property</u>					
Tax Levy(3)	\$17,481,773	\$14,623,157	\$11,468,177	\$11,540,889	\$11,273,615
Current Tax Collections (2)	16,575,402	13,711,560	10,873,281	11,002,829	10,780,162
Percent of Current Collections to Levy	94.82%	93.77%	94.81%	95.34%	95.62%
Delinquent Tax Collections (4)	783,007	640,271	524,201	531,770	587,441
Total Tax Collections(3)	17,358,409	14,351,831	11,397,482	11,534,599	11,367,603
Ratio of Total Collections to Levy	99.29%	98.14%	99.38%	99.95%	100.83%
Outstanding Delinquent Taxes (1)	2,186,187	1,767,530	1,361,364	1,094,193	1,038,013
Ratio of Outstanding Delinquent Taxes to Tax Levy	12.51%	12.09%	11.87%	9.48%	9.21%
<u>Tangible Personal Property</u>					
Tax Levy(3)	\$567,273	\$1,026,475	\$1,301,077	\$1,751,946	\$1,890,447
Total Tax Collections(3)	609,612	1,118,018	1,406,023	1,979,162	2,009,672
Ratio of Total Collections to Levy	107.46%	108.92%	108.07%	112.97%	106.31%
Outstanding Delinquent Taxes	474,373	462,905	389,030	400,831	494,919
Ratio of Outstanding Delinquent Taxes to Tax Levy	83.62%	45.10%	29.90%	22.88%	26.18%

- (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.

Note: The County does not maintain delinquency information by tax year

Source: Muskingum County Auditor

2003	2002	2001	2000	1999
\$10,909,528	\$10,569,678	\$11,199,940	\$10,214,642	\$10,051,646
10,359,548	10,077,979	10,601,946	9,805,867	9,352,141
94.96%	95.35%	94.66%	96.00%	93.04%
519,850	486,301	380,130	422,040	379,951
10,879,398	10,564,280	10,982,076	10,227,907	9,732,092
99.72%	99.95%	98.05%	100.13%	96.82%
1,059,341	1,038,348	942,934	751,782	809,302
9.71%	9.82%	8.42%	7.36%	8.05%
\$1,907,619	\$2,020,832	\$2,042,035	\$1,953,443	\$1,817,104
1,972,202	2,068,614	2,178,715	2,133,866	1,700,808
103.39%	102.36%	106.69%	109.24%	93.60%
400,049	427,072	472,279	515,412	547,748
20.97%	21.13%	23.13%	26.38%	30.14%

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	Tax Refund Payable	Capital Leases
2008	\$12,050,810	\$121,942	\$658,727	\$10,459,447	\$0	\$2,727,000	\$403,256	\$30,713	\$0	\$327,508
2007	13,000,855	187,623	598,306	11,486,515	0	1,925,000	0	114,068	0	480,546
2006	13,900,903	253,304	641,392	12,826,924	0	1,000,000	0	218,391	0	491,220
2005	13,900,000	318,985	679,478	13,801,373	243,561	850,000	0	329,202	0	201,514
2004	14,725,000	384,666	717,564	14,444,899	316,294	953,000	0	437,829	0	167,563
2003	15,710,000	450,347	750,650	14,783,391	385,169	195,000	0	227,074	0	64,735
2002	17,775,000	516,028	791,035	11,566,933	450,392	290,000	0	275,625	0	69,912
2001	15,990,000	581,709	599,000	9,276,552	512,156	3,020,000	0	99,479	0	22,653
2000	17,380,000	647,390	621,965	4,936,745	570,645	3,090,000	0	96,498	0	63,362
1999	18,680,000	713,071	644,930	0	626,032	3,155,000	0	142,320	18,664	51,726

Note: Details regarding the County's outstanding debt can be found in the Notes to the Financial Statements.

(1) See S44 & S45 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)
\$17,413,024	\$5,827,000	\$5,517,100	\$5,082,065	\$60,618,592	4.09%	\$717
18,068,740	5,835,000	530,500	3,699,119	55,926,272	3.77	661
18,704,448	5,380,000	543,700	3,404,578	57,364,860	3.87	678
10,931,625	5,380,000	555,800	3,287,184	50,478,722	3.40	597
11,271,934	2,080,000	566,700	3,318,908	49,384,357	3.33	584
11,612,243	0	577,500	2,659,091	47,415,200	3.20	561
2,752,064	0	10,306,500	1,962,055	46,755,544	3.15	553
1,261,000	2,855,000	1,802,200	1,033,720	37,053,469	2.50	438
1,286,035	2,255,000	1,829,500	357,990	33,135,130	2.66	392
1,311,070	1,980,000	1,855,500	372,651	29,550,964	2.37	360

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
2008	84,585	\$4,511,224,246	\$12,050,810	0.27%	\$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	0.39	185.73
2002	84,585	3,737,033,311	17,775,000	0.47	210.14
2001	84,585	3,762,661,334	15,990,000	0.43	189.04
2000	84,585	3,089,317,849	17,380,000	0.47	205.47
1999	84,169	2,998,393,699	18,680,000	0.61	221.93

(1) U.S. Census Bureau Fact Finder - 1990 and 2000 Federal Census

Source: Muskingum County Auditor

Muskingum County, Ohio
Pledged Revenue Coverage
Revenue Debt - Sewer
Last Ten Years

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
Net Available Revenue:						
Gross Revenues (1)	\$2,337,975	\$2,303,169	\$2,213,844	\$2,040,557	\$1,942,637	\$1,737,106
Less: Operating Expenses (2)	2,550,142	1,341,676	1,508,365	2,846,895	1,868,520	1,626,027
Net Available Revenue	<u>(212,167)</u>	<u>961,493</u>	<u>705,479</u>	<u>(806,338)</u>	<u>74,117</u>	<u>111,079</u>
Debt Service OWDAs Loans:						
Principal	26,915	24,946	23,123	21,432	19,864	18,412
Interest	15,611	16,960	18,578	20,078	24,198	25,651
OWDA Coverage	(4.99)	22.94	16.92	(19.43)	1.68	2.52
Debt Service - Revenue Bonds						
Bonds Principal	13,400	13,200	12,100	10,900	10,800	38,100
Bonds Interest	24,575	25,185	25,745	26,250	27,025	107,903
Revenue Bond Coverage	(5.59)	25.05	18.64	(21.70)	1.96	0.76
Total Debt Service:						
Principal	40,315	38,146	35,223	32,332	30,664	56,512
Interest	40,186	42,145	44,323	46,328	51,223	133,554
Total Coverage	(2.64)	11.98	8.87	(10.25)	0.91	0.58

(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>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>
Net Available Revenue:				
Gross Revenues (1)	\$2,262,928	\$1,956,682	\$1,899,048	\$1,597,962
Less: Operating Expenses (2)	<u>1,829,783</u>	<u>1,375,419</u>	<u>1,633,241</u>	<u>1,078,597</u>
Net Available Revenue	<u><u>433,145</u></u>	<u><u>581,263</u></u>	<u><u>265,807</u></u>	<u><u>519,365</u></u>
Debt Service OWDA Loans:				
Principal	708,057	82,877	14,661	13,588
Interest	48,559	48,675	29,402	30,474
OWDA Coverage	0.57	4.42	6.03	11.79
Debt Service - Revenue Bonds				
Bonds Principal	28,700	27,300	26,000	24,900
Bonds Interest	64,767	92,215	93,525	94,780
Revenue Bond Coverage	4.63	4.86	2.22	4.34
Total Debt Service:				
Bonds Principal	736,757	110,177	40,661	38,488
Bonds Interest	113,326	140,890	122,927	125,254
Total Coverage	0.51	2.32	1.62	3.17

(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 Seven Years (3)

	2008	2007	2006	2005	2004	2003	2002
Net Available Revenue:							
Gross Revenues (1)	\$3,362,353	\$3,196,849	\$2,928,898	\$2,815,068	\$2,487,850	\$2,664,215	\$13,583
Less: Operating Expenses (2)	<u>1,647,746</u>	<u>1,552,666</u>	<u>1,554,841</u>	<u>1,781,620</u>	<u>1,527,307</u>	<u>1,456,771</u>	<u>1,210</u>
Net Available Revenue	<u><u>1,714,607</u></u>	<u><u>1,644,183</u></u>	<u><u>1,374,057</u></u>	<u><u>1,033,448</u></u>	<u><u>960,543</u></u>	<u><u>1,207,444</u></u>	<u><u>12,373</u></u>
Debt Service OWDA Loans:							
Principal	164,579	124,307	91,772	89,688	88,529	68,988	26,133
Interest	74,985	65,803	45,643	45,942	47,926	37,213	14,505
OWDA Coverage	7.16	8.65	10.00	7.62	7.04	11.37	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

	2008	2007	2006	2005
Total Assessed Property Value	\$1,505,163,370	\$1,512,488,769	\$1,357,321,913	\$1,352,436,721
Debt Limit (1)	36,129,084	36,312,219	32,433,048	32,310,918
Total Debt Outstanding:				
General Obligation Bonds Payable	30,076,500	31,718,000	33,289,500	25,561,000
Notes Payable	8,987,969	7,874,068	6,598,391	6,802,763
Revenue Bonds Payable	5,517,100	530,500	543,700	555,800
OWDA Loans Payable from Enterprise Fund Revenues	5,082,065	3,699,119	3,404,578	3,287,184
Special Assessment Debt Payable	788,949	794,623	903,804	1,007,985
Total Gross Indebtedness	50,452,583	44,616,310	44,739,973	37,214,732
Exemptions:				
General Obligation Bonds Payable - Exempt	23,589,750	24,650,000	25,676,000	18,283,500
Notes Payable - Exempt	7,318,969	7,049,068	5,598,391	6,802,763
Revenue Bonds Payable	5,517,100	530,500	543,700	555,800
OWDA Loans Payable from Enterprise Fund Revenues	5,082,065	3,699,119	3,404,578	3,287,184
Bonds Payable from Special Assessments	788,949	794,623	903,804	1,007,985
Amount Available in the Debt Service Fund for General Obligations	456,761	513,845	484,958	461,203
Total Exemptions	42,753,594	37,237,155	36,611,431	30,398,435
Total Net Debt Applicable to Debt Limit	7,698,989	7,379,155	8,128,542	6,816,297
Legal Debt Margin	\$28,430,095	\$28,933,064	\$24,304,506	\$25,494,621
Legal Debt Margin Within Debt Limit	78.69%	79.68%	74.94%	78.90%

(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

2004	2003	2002	2001	2000	1999
<u>\$1,346,654,995</u>	<u>\$1,327,195,668</u>	<u>\$1,314,971,685</u>	<u>\$1,229,503,955</u>	<u>\$1,028,898,665</u>	<u>\$993,846,869</u>
<u>32,166,375</u>	<u>31,679,892</u>	<u>31,374,292</u>	<u>29,237,599</u>	<u>24,222,467</u>	<u>23,346,172</u>
26,762,500	28,124,000	20,527,064	17,220,962	18,666,035	19,958,758
3,787,123	807,243	1,016,017	6,486,635	6,012,143	5,903,352
566,700	577,500	2,206,500	1,802,200	1,829,500	1,855,500
3,318,908	2,659,091	1,962,055	1,033,720	357,990	372,651
1,112,166	1,211,347	1,307,063	1,180,709	1,269,355	1,358,001
<u>35,547,397</u>	<u>33,379,181</u>	<u>27,018,699</u>	<u>27,724,226</u>	<u>28,135,023</u>	<u>29,448,262</u>
18,986,750	19,675,750	7,565,000	16,660,712	14,835,460	19,958,758
3,787,123	807,243	1,016,017	6,486,635	6,012,143	5,903,352
566,700	577,500	2,206,500	1,802,200	1,829,500	1,855,500
3,318,908	2,659,091	1,962,055	1,033,720	357,990	372,651
1,112,166	1,211,347	1,307,063	1,180,709	1,269,355	1,358,001
<u>660,303</u>	<u>633,330</u>	<u>1,859,951</u>	<u>1,680,783</u>	<u>1,559,264</u>	<u>1,540,999</u>
<u>28,431,950</u>	<u>25,564,261</u>	<u>15,916,586</u>	<u>28,844,759</u>	<u>25,863,712</u>	<u>30,989,261</u>
<u>7,115,447</u>	<u>7,814,920</u>	<u>11,102,113</u>	<u>(1,120,533)</u>	<u>2,271,311</u>	<u>(1,540,999)</u>
<u>\$25,050,928</u>	<u>\$23,864,972</u>	<u>\$20,272,179</u>	<u>\$30,358,132</u>	<u>\$21,951,156</u>	<u>\$24,887,171</u>
77.88%	75.33%	64.61%	103.83%	90.62%	106.60%

(continued)

Muskingum County, Ohio
Legal Debt Margin (Continued)
 Last Ten Years

	2008	2007	2006	2005
Unvoted Debt Limitation (1)	<u>\$15,051,634</u>	<u>\$15,124,888</u>	<u>\$13,573,219</u>	<u>\$13,524,367</u>
Total Debt Outstanding:				
General Obligation Bonds Payable	30,076,500	31,718,000	33,289,500	25,561,000
Notes Payable	8,987,969	7,874,068	6,598,391	6,802,763
Revenue Bonds Payable	5,517,100	530,500	543,700	555,800
OWDA Loans Payable from Enterprise Fund Revenues	5,082,065	3,699,119	3,404,578	3,287,184
Special Assessment Debt Payable	<u>788,949</u>	<u>794,623</u>	<u>903,804</u>	<u>1,007,985</u>
Total Gross Indebtedness	<u>50,452,583</u>	<u>44,616,310</u>	<u>44,739,973</u>	<u>37,214,732</u>
Exemptions:				
General Obligation Bonds Payable - Exempt	23,589,750	24,650,000	25,676,000	18,283,500
Notes Payable - Exempt	7,318,969	7,049,068	5,598,391	6,802,763
Revenue Bonds Payable	5,517,100	530,500	543,700	555,800
OWDA Loans Payable from Enterprise Fund Revenues	5,082,065	3,699,119	3,404,578	3,287,184
Bonds Payable from Special Assessments	788,949	794,623	903,804	1,007,985
Amount Available in the Debt Service Fund for General Obligations	<u>456,761</u>	<u>513,845</u>	<u>484,958</u>	<u>461,203</u>
Total Exemptions	<u>42,753,594</u>	<u>37,237,155</u>	<u>36,611,431</u>	<u>30,398,435</u>
Net Debt Within Unvoted Debt Limitation	<u>7,698,989</u>	<u>7,379,155</u>	<u>8,128,542</u>	<u>6,816,297</u>
Unvoted Legal Debt Margin	<u>\$7,352,645</u>	<u>\$7,745,733</u>	<u>\$5,444,677</u>	<u>\$6,708,070</u>
Unvoted Legal Debt Margin as a Percentage of Unvoted Debt Limitation	48.85%	51.21%	40.11%	49.60%

(1) Ohio Bond Law sets a limit of one percent of the tax valuation.

2004	2003	2002	2001	2000	1999
<u>\$13,466,550</u>	<u>\$13,271,957</u>	<u>\$13,149,717</u>	<u>\$12,295,040</u>	<u>\$10,288,987</u>	<u>\$9,938,469</u>
26,762,500	28,124,000	20,527,064	17,020,962	17,826,035	18,533,758
3,787,123	807,243	1,016,017	6,486,635	6,012,143	5,903,352
566,700	577,500	2,206,500	1,802,200	1,829,500	1,855,500
3,318,908	2,659,091	1,962,055	1,033,720	357,990	372,651
1,112,166	1,211,347	1,307,063	1,180,709	1,269,355	1,358,001
<u>35,547,397</u>	<u>33,379,181</u>	<u>27,018,699</u>	<u>27,524,226</u>	<u>27,295,023</u>	<u>28,023,262</u>
18,986,750	19,675,750	7,565,000	16,460,712	13,995,460	14,358,758
3,787,123	807,243	1,016,017	6,486,635	6,012,143	5,903,352
566,700	577,500	2,206,500	1,802,200	1,829,500	1,855,500
3,318,908	2,659,091	1,962,055	1,033,720	357,990	372,651
1,112,166	1,211,347	1,307,063	1,180,709	1,269,355	1,358,001
660,303	633,330	1,859,951	1,680,783	1,559,264	1,540,999
<u>28,431,950</u>	<u>25,564,261</u>	<u>15,916,586</u>	<u>28,644,759</u>	<u>25,023,712</u>	<u>25,389,261</u>
<u>7,115,447</u>	<u>7,814,920</u>	<u>11,102,113</u>	<u>(1,120,533)</u>	<u>2,271,311</u>	<u>2,634,001</u>
<u>\$6,351,103</u>	<u>\$5,457,037</u>	<u>\$2,047,604</u>	<u>\$13,415,573</u>	<u>\$8,017,676</u>	<u>\$7,304,468</u>
47.16%	41.12%	15.57%	109.11%	77.92%	73.50%

Muskingum County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (1)	Total Personal Income (3)	Personal Income Per Capita (6)	Median Household Income (1)	Median Age (1)
2008	84,585	\$1,483,028,805	\$17,533	\$35,185	36.5
2007	84,585	1,483,028,805	17,533	35,185	36.5
2006	84,585	1,483,028,805	17,533	35,185	36.5
2005	84,585	1,483,028,805	17,533	35,185	36.5
2004	84,585	1,483,028,805	17,533	35,185	36.5
2003	84,585	1,483,028,805	17,533	35,185	36.5
2002	84,585	1,483,028,805	17,533	35,185	36.5
2001	84,585	1,483,028,805	17,533	35,185	36.5
2000	84,585	1,483,028,805	17,533	35,185	36.5
1999	82,068	1,246,612,920	15,190	23,967	n/a

(1) Source: U.S. Census Bureau Fact Finder - 1990 and 2000 Federal Census

(2) Source: State Board of Education, Muskingum County Board of Education and individual school districts.

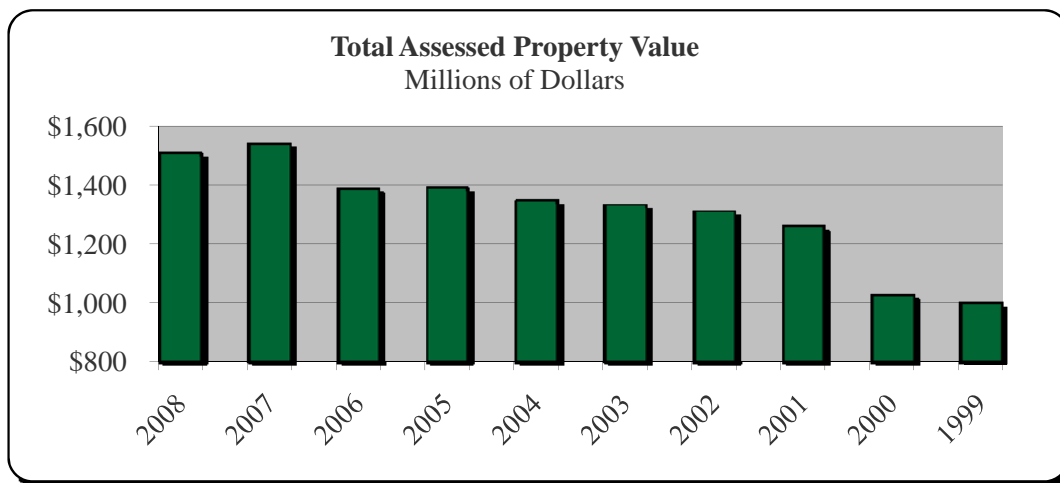
(3) Source: Zanesville-Muskingum County Chamber of Commerce

(4) Source: Ohio Bureau of Employment Services

(5) Source: Muskingum County Auditor

(6) Computation of per capita personal income multiplied by population

n/a - The median age in the 1990 Census was unavailable.



Educational Attainment: Bachelor's Degree or Higher (1)	School Enrollment (2)	Muskingum County Unemployment Rate (4)	Total Assessed Property Value (5)
12.6%	17,058	8.6%	\$1,505,163,370
12.6	16,104	7.7	1,538,649,100
12.6	16,354	7.1	1,385,392,665
12.6	15,914	8.2	1,387,052,970
12.6	15,682	8.3	1,344,754,465
12.6	15,635	7.4	1,330,110,258
12.6	15,601	6.7	1,308,306,105
12.6	15,529	5.7	1,257,091,605
12.6	16,194	5.2	1,025,647,225
10.1	17,230	6.7	998,431,459

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Muskingum County, Ohio
Principal Employers
2008 and 1999

2008

Employer	Nature of Business	Employees	Percentage of Total County Employment
Genesis Health Care	Hospital - Health Services	3,039	8.61%
Longaberger Incorporated	Hand-woven baskets and wood products	2,600	7.37
Muskingum County	Government	995	2.82
Zandex Inc.	Health Services	1,050	2.98
Dollar General Corp.	General Merchandise Warehouse and Distribution Center	861	2.44
Auto Zone, Inc.	Auto Parts Warehouse and Distribution Center	576	1.63
Muskingum College	Post Secondary Education	381	1.08
Owens Illinois, Inc.	Glass Containers and Jars	353	1.00
New Bakery of Ohio	Bun Manufacturer and Delivery	345	0.98
City of Zanesville	Government	344	0.97
Total		10,544	29.88%
Total Employment within the County		35,288	

1999

Employer	Nature of Business	Employees	Percentage of Total County Employment
Longaberger Incorporated	Hand-woven baskets and wood products	6,560	16.32%
Genesis Health Care	Hospital - Health Services	2,529	6.29
Lear Corp.	Electrical parts for engines/ wire assemblies	727	1.81
Zandex Inc.	Health Services	1,100	2.74
Muskingum County	Government	931	2.32
Five Bs Inc.	Fleecewear Manufacturing & Contract Embroidery	723	1.80
Zanesville City School District	Education	573	1.42
Auto Zone, Inc.	Auto Parts Warehouse and Distribution Center	519	1.29
Owens-Brockway Glass Container	Glass Containers and Jars	310	0.77
City of Zanesville	Government	350	0.87
Total		14,322	35.63%
Total Employment within the County		40,197	

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	2008	2007	2006	2005
General Government - Legislative and Executive				
Commissioners	18.00	17.00	16.00	14.00
Auditor	12.00	13.00	14.00	13.00
Treasurer	3.00	3.00	1.00	1.00
Treasurer - Dretac	2.00	2.00	4.00	4.00
Prosecuting Attorney	18.00	19.00	19.00	20.00
Prosecutor - Dretac	0.00	1.00	1.00	1.00
Records	1.00	2.00	2.00	2.00
Board of Elections	24.00	17.00	15.00	14.00
Recorder	6.00	6.00	6.00	6.00
Data Processing	0.00	1.00	1.00	1.00
Maintenance	23.00	23.00	24.00	24.00
Fleet Garage	3.00	3.00	4.00	4.00
Information Services	4.00	4.00	4.00	3.00
Title	5.00	5.00	5.00	5.00
G.I.S.	3.00	3.00	3.00	2.00
Real Estate	7.00	6.00	5.00	5.00
Lorena	0.00	0.00	0.00	1.00
General Government - Judicial				
Common Pleas Court	9.00	10.00	10.00	9.00
Jury Commission - Common Pleas	1.00	1.00	1.00	1.00
County Court	9.00	8.00	8.00	9.00
Probate Court	6.00	6.00	6.00	6.00
Juvenile Court	68.00	70.00	68.00	68.00
Municipal Court	4.00	4.00	4.00	4.00
Clerk of Courts	12.00	12.00	11.00	10.00
Domestic Relations Court	11.00	10.00	11.00	12.00
Special Projects - County Court	0.00	0.00	0.00	0.00
Public Safety				
Sheriff	110.00	110.00	115.00	107.00
Disaster Services	3.00	3.00	1.00	2.00
Coroner	4.00	3.00	3.00	3.00
Community Corrections	5.00	5.00	5.00	5.00
House Arrest - County Court	3.00	3.00	3.00	2.00
Youth Services - Juvenile Court	5.00	4.00	3.00	3.00
Youth and Community Partners - Juvenile Court	0.00	0.00	2.00	2.00
D.A.R.E. - Sheriff	1.00	1.00	1.00	1.00
COPS School Grant - Sheriff	0.00	0.00	0.00	4.00
Sheriff Levy Fund	8.00	7.00	8.00	8.00
Sheriff Co. Agency	4.00	5.00	5.00	3.00
Victim Witness - Prosecutor	1.00	1.00	1.00	1.00
Public Works				
Engineer	60.00	57.00	53.00	54.00
Tech Support	0.00	0.00	0.00	0.00
Building Department	10.00	9.00	9.00	9.00
Recycling	3.00	3.00	3.00	4.00
CDBG Formula Grant	0.00	0.00	0.00	0.00
CHIP I Grant	1.00	1.00	1.00	1.00

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

2004	2003	2002	2001	2000	1999
18.00	15.00	17.00	17.00	17.00	20.00
16.00	16.00	17.00	15.00	14.00	14.00
5.00	4.00	4.00	5.00	5.00	5.00
1.00	2.00	1.00	1.00	1.00	1.00
18.00	18.00	17.00	16.00	16.00	16.00
1.00	1.00	1.00	1.00	0.00	0.00
2.00	2.00	1.00	1.00	0.00	0.00
13.00	12.00	11.00	12.00	12.00	12.00
6.00	6.00	6.00	6.00	5.00	6.00
1.00	1.00	2.00	1.00	1.00	1.00
26.00	25.00	28.00	31.00	27.00	22.00
3.00	3.00	0.00	0.00	0.00	0.00
3.00	3.00	3.00	3.00	0.00	0.00
5.00	5.00	5.00	5.00	5.00	5.00
2.00	1.00	0.00	0.00	0.00	0.00
3.00	3.00	4.00	4.00	2.00	1.00
1.00	1.00	1.00	1.00	0.00	0.00
10.00	12.00	20.00	18.00	15.00	15.00
1.00	1.00	2.00	1.00	1.00	2.00
8.00	7.00	8.00	8.00	8.00	8.00
6.00	6.00	6.00	6.00	6.00	6.00
72.00	78.00	76.00	76.00	66.00	31.00
4.00	3.00	3.00	3.00	3.00	3.00
10.00	10.00	9.00	8.00	9.00	9.00
13.00	12.00	4.00	4.00	0.00	0.00
1.00	0.00	0.00	0.00	0.00	0.00
113.00	117.00	109.00	106.00	107.00	105.00
3.00	3.00	3.00	3.00	3.00	3.00
3.00	3.00	3.00	3.00	3.00	3.00
5.00	5.00	5.00	5.00	6.00	7.00
2.00	2.00	1.00	2.00	1.00	1.00
3.00	3.00	3.00	3.00	4.00	4.00
2.00	0.00	0.00	0.00	0.00	0.00
1.00	2.00	1.00	1.00	1.00	1.00
4.00	2.00	2.00	2.00	2.00	2.00
9.00	7.00	6.00	8.00	7.00	5.00
3.00	3.00	3.00	5.00	3.00	1.00
1.00	1.00	1.00	1.00	0.00	0.00
52.00	47.00	45.00	41.00	45.00	42.00
2.00	2.00	2.00	2.00	2.00	0.00
7.00	5.00	5.00	5.00	3.00	4.00
5.00	5.00	5.00	4.00	2.00	2.00
0.00	0.00	0.00	0.00	2.00	2.00
2.00	1.00	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	2008	2007	2006	2005
Health				
Humane	0.00	1.00	1.00	1.00
Dog and Kennel	4.00	4.00	4.00	4.00
T.B. Clinic	9.00	9.00	6.00	7.00
Human Services				
MRDD	117.00	118.00	120.00	125.00
Public Assistance	109.00	111.00	111.00	113.00
Children Services	76.00	79.00	77.00	91.00
Child Support Enforcement Agency	49.00	49.00	53.00	54.00
Veteran Services	9.00	9.00	9.00	9.00
County Home	94.00	86.00	89.00	90.00
Center for Seniors	29.00	27.00	30.00	28.00
Special Ed - Starlight	8.00	7.00	7.00	3.00
Early Childhood - Starlight	0.00	2.00	2.00	2.00
Enterprise Funds				
Sewer	11.00	9.00	10.00	10.00
Water	13.00	13.00	9.00	11.00
Totals:	<u>995.00</u>	<u>982.00</u>	<u>984.00</u>	<u>996.00</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>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>
1.00	1.00	1.00	1.00	1.00	1.00
5.00	4.00	3.00	3.00	4.00	4.00
7.00	8.00	8.00	7.00	7.00	7.00
127.00	119.00	119.00	119.00	113.00	112.00
113.00	115.00	119.00	121.00	124.00	116.00
94.00	92.00	94.00	86.00	76.00	75.00
54.00	57.00	58.00	58.00	55.00	52.00
9.00	8.00	8.00	5.00	9.00	9.00
88.00	74.00	69.00	83.00	55.00	60.00
33.00	34.00	38.00	50.00	53.00	45.00
3.00	3.00	3.00	3.00	3.00	3.00
2.00	2.00	2.00	2.00	2.00	2.00
11.00	9.00	11.00	12.00	9.00	8.00
<u>12.00</u>	<u>11.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u><u>1,025.00</u></u>	<u><u>992.00</u></u>	<u><u>973.00</u></u>	<u><u>984.00</u></u>	<u><u>915.00</u></u>	<u><u>853.00</u></u>

Muskingum County, Ohio
Operating Indicators by Program/Activity
Last Seven Years (2)

	2008	2007	2006	2005	2004	2003	2002
General Government - Legislative and Executive							
Commissioners							
Number of Resolutions Passed	1,784	1,857	1,876	1,910	2,452	2,829	2,300
Number of Meetings	94	95	97	99	95	98	100
Auditor							
Number of Budgetary Checks Issued	35,688	34,925	36,102	39,406	38,298	37,996	38,067
Number of Personal Property Returns	799	1,028	2,003	2,069	2,102	3,986	3,963
Number of Exempt Conveyances	1,287	1,572	1,579	1,481	1,506	1,681	1,456
Number of Non-Exempt Conveyances	1,634	2,089	2,058	2,082	2,215	2,186	2,074
Number of Real Estate Transfers	2,921	3,661	3,637	3,563	3,721	3,867	3,530
Number of Parcels Billed	66,593	65,846	65,501	64,447	67,409	66,157	64,966
Prosecutor							
Number of Criminal Cases	326	331	344	378	358	410	331
Board of Elections							
Registered Voters	54,458	50,525	51,914	50,274	51,552	46,185	48,175
Registered Voters Last General Election	54,458	50,525	51,914	50,274	51,552	46,185	48,175
Percentage of Registered Voters that Voted	72.80%	40.29%	56.80%	42.80%	76.75%	48.37%	48.86%
Recorder							
Number of Deeds Recorded	3,769	4,084	4,514	4,359	4,702	4,605	4,314
Number of Mortgages Recorded	4,058	5,014	5,685	6,218	6,781	8,680	n/a
Number of Military Discharges Recorded	10	9	24	36	28	39	n/a
Number of Documents Recorded	13,883	16,229	17,880	18,523	19,313	24,110	21,210
Building Department							
Number of Building Permits	715	768	1,045	942	808	786	n/a
Number of Plan Approvals Issued	338	367	489	476	400	n/a	n/a
Approximate Cost of Construction	\$97,166,611	\$75,377,609	\$87,839,919	\$67,054,277	\$82,394,181	n/a	n/a
General Government - Judicial							
Probate Court							
Number of Marriage Licenses Issued	595	629	597	628	668	679	690
Number of Civil Cases Filed	7	8	23	12	18	4	16
Number of Estates Filed	397	417	415	437	447	456	462
Number of Guardianships Filed	74	72	74	67	87	72	97
Juvenile Court							
Number of Delinquent Cases	849	978	826	880	870	773	799
Number of Unruly Cases	174	189	236	274	311	229	246
Number of Traffic Cases	531	504	527	570	548	705	851
Number of Abuse, Dependency, or Neglect Cases	125	204	148	164	140	138	145
Number of Paternity Cases (1)	0	0	0	0	0	0	37
Number of Custody Cases (1)	16	21	1	4	37	32	190
Number of Adult Cases Only	1	6	3	6	5	5	6
Number of Other (Court Contempt, etc.) Cases	388	323	40	198	287	253	253

(continued)

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

Muskingum County, Ohio
 Operating Indicators by Program/Activity (Continued)
 Last Seven Years (2)

	2008	2007	2006	2005	2004	2003	2002
General Government - Judicial							
Municipal Court							
Number of Civil Cases and Small Cases Filed	1,753	1,866	1,666	1,437	1,508	1,604	1,512
Number of Criminal Cases Filed	1,701	1,855	1,880	1,875	2,123	1,998	2,271
Domestic Relations Court							
Number of Divorces/ Dissolution Cases Filed	469	395	429	495	451	450	471
Clerk of Courts							
Number of Civil Cases Filed	1,033	984	843	722	778	718	681
Number of Criminal Cases Filed	356	332	405	402	410	454	383
Number of Domestic Relation Cases Filed	1,295	1,072	900	911	851	811	663
Number of Appeal Cases Filed	71	81	91	60	58	57	58
Public Safety							
Sheriff							
Average Daily Jail Census	178	186	216	219	203	199	197
Number of Prisoners Booked	2,462	2,801	3,138	3,047	3,000	2,908	2,501
Number of Prisoners Released	2,486	2,824	3,416	3,412	3,102	2,870	2,481
Number of Citations Issued	1,033	1,871	1,947	1,809	1,727	1,651	1,217
Number of Court Security Hours	2,080	8,320	2,101	2,090	2,178	2,104	2,098
Coroner							
Number of Autopsies Performed	57	41	41	40	53	40	32
Probation							
Number of House Arrest Individuals	15	25	38	45	38	57	34
Public Works							
Engineer							
Miles of Roads Resurfaced	23	19	14	18	23	32	34
Number of Bridges Replaced/ Improved	7	3	11	14	19	20	15
Number of Culverts Built/ Replaced/ Improved	164	102	63	66	107	68	57
Community Development							
Rehabilitation Assistance	144,287	105,839	101,271	33,032	151,218	162,686	n/a
Home Repair Assistance	72,196	54,350	30,614	45,386	100,000	0	n/a
Acquisition and Rehab Assistance	96,792	30,607	55,780	73,604	24,296	108,347	n/a
Homeless Prevention Assistance	6,089	8,000	n/a	n/a	n/a	n/a	n/a
Human Services							
MRDD							
Number of Students Enrolled in Early Intervention	143	153	82	86	98	86	81
Number of Students Enrolled in Preschool	88	88	38	50	42	44	40
Number of Students Enrolled in School Age	40	43	49	44	50	46	50
Number Served by Workshop	238	210	173	165	174	161	159
Public Assistance							
Average Client Count - Food Stamps	14,209	13,908	20,310	19,518	18,175	16,740	15,545
Medicaid Caseload	18,924	10,821	n/a	22,952	21,487	19,751	18,884
Average Client Count - Day Care	475	507	494	446	470	573	622
Child Support Enforcement Agency							
Open Child Support Cases	10,081	9,548	8,682	8,426	8,409	8,417	8,234
Percentage of Child Support Collected	69.00%	70.16%	71.92%	70.77%	71.44%	70.73%	69.44%

(continued)

Source: Muskingum County Departments

Muskingum County, Ohio
 Operating Indicators by Program/Activity (Continued)
 Last Seven Years (2)

	2008	2007	2006	2005	2004	2003	2002
Human Services							
Veterans Services							
Number of Clients Served	1,214	0	1,131	1,321	1,272	1,541	n/a
Amount of Benefits Paid	\$204,002	\$0	\$188,946	\$195,483	\$160,983	\$202,781	n/a
Number of Clients Transported	719	0	527	534	467	447	n/a
County Home							
Number of Residents	68	66	62	66	68	74	n/a
Number of Registered Nurses	3	3	5	5	5	5	n/a
Number of Aides	37	32	34	34	38	35	n/a
Avondale Youth Center							
Number of Kids Housed	67	70	61	69	70	79	66
Health							
Dog and Kennel							
Number of Dog Tags Issued	12,256	10,494	10,630	9,907	10,739	9,114	8,621
Number of Kennel Tags Issued	1,041	1,190	1,167	1,057	902	1,040	1,093
Number of Dogs Confiscated	1,135	1,158	1,276	1,191	1,371	n/a	n/a
T.B. Clinic							
Number of Individuals Treated for TB	0	2	0	1	1	n/a	n/a
Enterprise Funds							
Sewer							
Average Daily Sewage Treated (millions gallons per day)	1.509	1.381	1.889	2.256	1.832	1.664	1.439
Customer Accounts	4,367	4,341	6,096	5,990	5,889	5,753	5,691
Water							
Average Daily Water Treated (millions gallons per day)	1.387	1.151	1.103	1.112	0.998	1.009	1.105
Customer Accounts	7,448	3,694	7,345	7,162	7,082	6,483	5,879

Source: Muskingum County Departments

Muskingum County, Ohio
 Capital Asset Statistics by Program/Activity
 Last Seven Years (2)

	2008	2007	2006	2005	2004	2003	2002
<u>General Government - Legislative and Executive</u>							
Commissioners							
Courthouse - (square feet)	8,479	8,479	8,479	8,479	8,479	8,479	8,479
Commissioners Administrative Offices - (square feet)	50,500	50,500	0	0	0	0	0
Commissioners Administrative Offices - (square feet)	0	8,177	8,177	8,177	8,177	8,177	8,177
Underwood Building - (square feet)	10,924	0	0	0	0	0	0
Auditor							
Courthouse - (square feet)	11,374	11,374	11,374	11,374	11,374	11,374	11,374
Recorder							
Courthouse - (square feet)	3,314	3,314	3,314	3,314	3,314	3,314	3,314
Title Office							
Courthouse - (square feet)	0	0	0	0	0	0	1,527
Treasurer							
Courthouse - (square feet)	3,066	3,066	3,066	3,066	3,066	3,066	3,066
Maintenance							
Courthouse - (square feet)	10,156	10,156	10,156	10,156	10,156	10,156	10,156
Fleet Garage - (square feet)	2,600	2,600	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	13,450	13,450
Building Department							
Records and Courts Facility - (square feet)	6,112	6,112	6,112	6,112	6,112	6,112	0
Information Services							
Records and Courts Facility - (square feet)	1,753	1,753	1,753	1,753	1,753	1,753	0
Records Commission							
Records and Courts Facility - (square feet)	8,634	8,634	8,634	8,634	8,634	8,634	0
Title Office							
Records and Courts Facility - (square feet)	4,585	4,585	4,585	4,585	4,585	4,585	0
Board of Elections							
County Agencies Building - (square feet)	3,880	3,880	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	5,903	5,903
Common Pleas Court							
Courthouse - (square feet)	11,158	11,158	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	3,904	3,904
County Court							
Law Administration Building (square feet)	6,735	6,735	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	14,927	0
Municipal Court							
Records and Courts Facility - (square feet)	5,430	5,430	5,430	0	0	0	0
Juvenile Court							
Juvenile Detention Center - (square feet)	16,164	16,164	16,164	16,164	16,164	16,164	16,164

Source: Muskingum County Departments

(continued)

Muskingum County, Ohio
Capital Asset Statistics by Program/Activity (Continued)
 Last Seven Years (2)

	2008	2007	2006	2005	2004	2003	2002
<u>Public Safety</u>							
Sheriff							
Courthouse - (square feet)	371	371	371	371	371	371	371
Jail - (square feet)	44,601	44,601	44,601	44,601	44,601	44,601	44,601
Records and Courts Facility - (square feet)	804	804	804	804	804	804	804
County Agencies Building - (square feet)	1,704	1,704	1,704	1,704	1,704	1,704	1,704
Child Support Enforcement Agency - (square feet)	588	588	588	588	588	588	588
Juvenile Detention Center - (square feet)	34,529	34,529	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	0	0
Garages - (square feet)	5,978	5,978	5,978	5,978	5,978	5,978	5,978
Old Roseville Prison - (square feet)	0	0	45,850	45,850	45,850	45,850	45,850
Sub Station - (square feet)	0	0	0	625	625	625	625
Disaster Services							
Administrative Office - (square feet)	2,440	2,440	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	1,127	1,127
Highway Department - (square feet)	4,180	4,180	4,180	4,180	4,180	4,180	4,180
Frazeyburg Outpost - (square feet)	1,250	1,250	1,250	1,250	1,250	1,250	1,250
Administrative Office - (square feet)	2,800	2,800	2,800	2,800	2,800	2,800	2,800
Highway Garages - (square feet)	19,294	19,294	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	3,840	3,840
County Road Miles	530	530	529	518	518	518	518
Township Road Miles	701	701	715	687	687	687	687
State Route Miles	266	266	266	240	240	240	240
<u>Human Services</u>							
MRDD							
Starlight Industries - (square feet)	12,000	12,000	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	15,960	15,960
Starlight School - (square feet)	31,450	31,450	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	9,444	9,444
Starlight Bus Garage - (square feet)	5,400	5,400	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	18,301	18,301
Children Services Administrative Offices - (square feet)	0	0	28,600	28,600	28,600	0	0
Child Support Enforcement Agency							
CSEA Administrative Offices - (square feet)	31,204	31,204	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	3,675	3,675
Public Assistance							
Job and Family Services Administrative Offices - (square feet)	10,858	10,858	10,858	10,858	10,858	10,858	10,858
Job and Family Services Administrative Offices - (square feet)	0	0	21,900	21,900	21,900	0	0
Welfare Administrative Offices - (square feet)	1,194	1,194	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	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	6,624	6,624
Sewer Lines Laid - (in feet)	5,547	22,417	35,264	4,411	920	3,925	6,096
Water Department							
Water Department Office - (square feet)	2,240	2,240	2,240	2,240	2,240	2,240	2,240
Water Lines Laid - (in feet)	54,163	58,361	51,660	50,121	150,884	117,729	0

Source: Muskingum County Departments

Muskingum County Offices
Zanesville, Ohio 43701 – (740) 455-7109