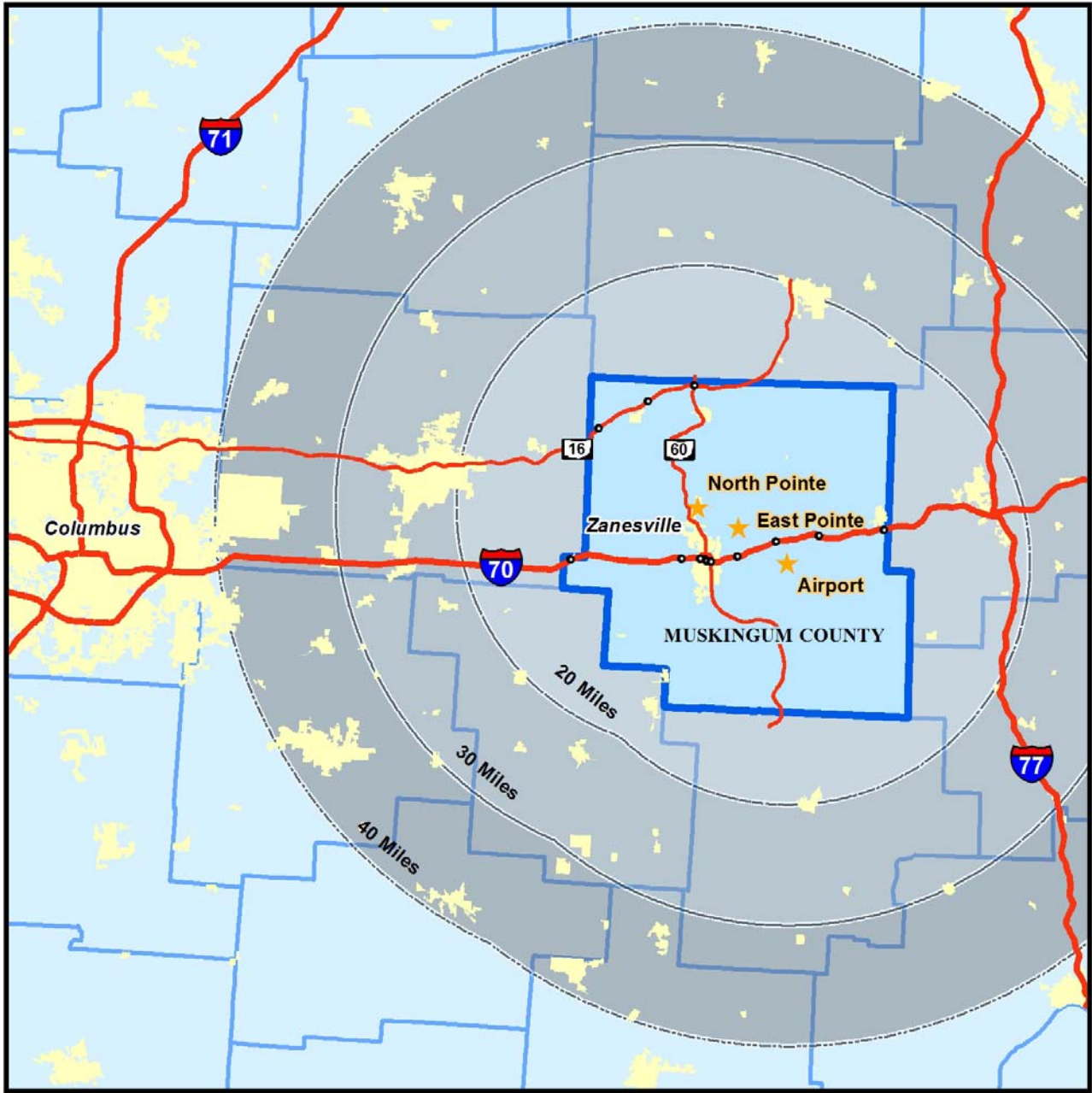


MUSKINGUM COUNTY, OHIO



Comprehensive Annual Financial Report
For the Year Ended
December 31, 2011

Muskingum County has three prime development sites for manufacturing and distribution facilities. The development sites consist of the following Parks: Eastpointe Business Park, Airport Distribution Park and the Northpointe Industrial Park. These are publicly owned by the Zanesville-Muskingum County Port Authority and have utilities, infrastructure and job ready sites available. Tax incentives are available for eligible projects through the Ohio Enterprise Zone Program. All three of these Industrial/Distribution Parks are in close proximity to Interstate 70 and twenty five miles east of Muskingum County is Interstate 77. Eastpointe Business Park has access to the railroad due to a rail spur that enters directly into the Park. Zanesville Municipal Airport is adjacent to the Airport Distribution Park and within approximately six miles to Eastpointe Business Park; Parr Airport can accommodate single engine aircrafts for executives to be within ten miles of the Northpointe Industrial Park; both airports are close in proximity to the City of Zanesville. The Parks are one of the many assets that make Muskingum County such a desirable place for businesses to locate.

Muskingum County, Ohio

**Comprehensive Annual
Financial Report**

For the Year Ended December 31, 2011

Debra J. Nye

Muskingum County Auditor

Prepared by the Muskingum County Auditor's Office



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

Real Property Division

Beth Iden, Chief Administrator
Kate Fitzgerald Velma J. Martin
Holly Kohler Ann Bonifant

Mobile Home Division

Regina K. Price

Appraisal Division

Todd Hixson Steve Neilley
Brent Huffman

Geographic Information System

Brett Stottsberry Andrew Roberts
Alan K. Reed

Fiscal Service Division

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

Inspector of Weights and Measures

Don Lang

INTRODUCTORY SECTION

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Muskingum County, Ohio
401 Main Street
Zanesville, OH 43701

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

June 28, 2012

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, 2011. This report is prepared in conformity with generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB).

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

Legal Requirements

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

Assumption of Responsibility

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

Internal Controls

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

Fund Accounting

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

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

Independent Audit

In compliance with State statute, the basic financial statements have been audited by the Ohio Auditor of State's Office. The independent auditor concluded that Muskingum County's financial statements for the year ended December 31, 2011 are fairly presented in conformity with generally accepted accounting principles. The independent accountants' report is presented as the first component of the financial section of this report. In addition, the County coordinates the requirement for the "Single Audit" of all its federal funds received in conjunction with the Auditor of State.

Management's Discussion and Analysis

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

PROFILE OF THE GOVERNMENT

Basic Information

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

For financial purposes, the County includes all funds, departments, 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" and Governmental Accounting Standards Board (GASB) Statement No. 39 "Determining Whether Certain Organizations are Component Units". The County's primary government comprises all entities not legally separate from the County, and includes the financial activities of the Children Services Board, the Board of Developmental Disabilities, the Tuberculosis Clinic Board, the Board of Mental Health and Recovery Services, the Law Library Resources Board, and all departments and activities that are directly operated by the elected officials.

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

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

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

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

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

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

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

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

Muskingum County employed 925 people at the close of 2011, which provided its citizens with a wide range of services that include human and social services, health and community assistance related services, civil and criminal justice system services, road and bridge maintenance, water and sewer utility services, and other general and administrative support services.

Budgetary Controls

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

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

ASSESSING ECONOMIC CONDITION

Local Economy

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

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

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

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

Muskingum County, not exempt from the national trend, continued to see a decline in its economic condition during 2011. The County saw new business developments and expansions but these were offset by closings and layoffs. The County continues to utilize effective economic development strategies to attract new businesses. Just as importantly, the County's pro-business thinking has helped many local companies expand.

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

The Chamber of Commerce once again recognized area companies for their economic investments in Zanesville and Muskingum County with the "Awards for Community and Economic Success" (ACES). ACES were awarded to 59 local businesses in 2011 for facilities improvements and expansions, investments in equipment and machinery, and job creation and retention.

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

The community's newest development site is Eastpointe Business Park. Currently, the site is now roughly a 60-acre development area that can accommodate industrial and distribution projects that have large acreage requirements. In addition, Eastpointe has been named a "Job Ready Site" by the State of Ohio, which is a rare designation. The Park is home to Dollar General's distribution center, the New Bakery Company's manufacturing facility, The Bilco Company, a plastics blow molding facility, and the new Avon Products Distribution Center. Companies that choose Eastpointe have access to a new rail transfer facility served by Ohio Central Rail Transportation. Eastpointe offers companies flexible lot sizes and plenty of room to grow. Tax incentives through the Ohio Enterprise Zone Program are available for eligible projects.

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

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

Muskingum County's infrastructure received some much needed upgrades in 2011, with several roads and bridges being the benefactors of funding secured at the state and federal levels of government. A bridge on Dillon Falls Road, C.R. 35, received a new bridge deck with the project reaching completion by summer 2011 at a total cost of \$352,813. Another structure on Moxadarla Road, TR 74, was replaced with a new bridge at a cost of \$544,398. This project on TR 74, was a part of the Ohio Department of Transportation's credit bridge program and earned 80 percent toward future federal bridge projects through improvements that met federal standards.

In addition, various road improvements were made during 2011 on the highway system throughout the County. Fifteen miles of County roads were resurfaced in 2011 at a cost of \$955,144. The Ohio Public Works Commission contributed \$706,807 to the road resurfacing, while the County provided the balance of funds required as a local share.

Muskingum County continues to strive to expand the sanitary wastewater system to the rural areas of the County. The County expanded sewer lines to the following areas: the Dunzweiler area which serves 52 residents, consists of 5,715 linear feet of sewer lines at a total cost of \$1,103,555; the Olde Falls project added 109 residents, the project added 11,111 linear feet with the cost of the project totaling \$1,630,149; the Coopermill project services 107 residents, 7,535 linear feet with the cost of the project of \$2,031,692.

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

The total labor force in Muskingum County averaged 33,213 during 2011, down 60 from the 2010 average. At 11.6 percent, the 2011 unemployment rate for the County was higher than the State of Ohio at 10.8 percent, and also higher than the national rate of 9.6 percent. The 2011 unemployment rate for the County decreased 1.7 percent from 2010. Page S-49 in the Statistical Section of this report reflects the unemployment rates of Muskingum County over the past 10 years.

Long - Term Financial Planning and Financial Policies

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

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

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

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

Major Initiatives

Genesis hospital announced in 2011 that construction will commence in 2012 to construct a \$125 million dollar project for a one health care facility campus. The facilities upgrade, when completed, is projected to have an economic effect on the community once completed of an estimated cost of between \$250 and \$310 million in the coming years. Local labor and contractors will be used to build the community's medical center. We are anticipating additional jobs to be added to maintain the facility.

Muskingum County will be completing three major bridge structures: a bridge replacement project on Creamery Road at an approximate cost of \$330,000; a structure on Main Street, Roseville at an approximate cost of \$1,500,000, and a bridge on Shannon Road at an estimated cost of \$900,000. These structures will utilize federal transportation funds for 80 percent of the final costs, and the County will be responsible for the remaining 20 percent local share.

In 2012, twenty-two miles of road resurfacing is planned at an estimated cost of \$1,079,870, which will be funded once again through the Ohio Public Works Commission. Finally, a portion of North Pointe Road will be resurfaced as part of a federally funded project. A major portion of the local funds will be paid through a grant obtained by Muskingum County Transportation Improvement District.

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, 2010. This was the twentieth 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.

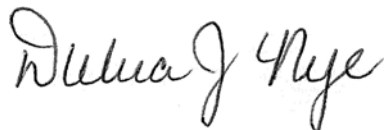
A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

Acknowledgments

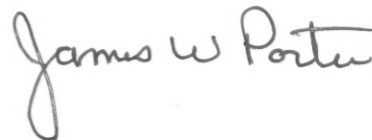
The publication of this CAFR, which includes the reporting model as promulgated by GASB Statement No. 34, represents an important achievement in the ability of Muskingum County to provide significantly enhanced financial information and accountability to the citizens of Muskingum County, its elected 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 appreciation to Michael Babcock and the Accounting Staff for their dedication and hard work as leaders in this undertaking. Our recognition is also extended to the Local Government Services, a part of the Auditor of State's office, for their guidance and commitment 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,

Handwritten signature of Debra J. Nye in cursive script.

Debra J. Nye
Muskingum County Auditor

Handwritten signature of James W. Porter in cursive script.

James W. Porter
President, Board of Commissioners

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, 2010

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.



Linda C. Davison

President

Jeffrey R. Enos

Executive Director

Muskingum County, Ohio

Elected Officials

December 31, 2011

Board of Commissioners

James W. Porter
Jerry L. Lavy
Stephen D. Strauss

County Auditor

Debra J. Nye

County Treasurer

Phillip D. Murphy

County Recorder

Karen B. Vincent

County Engineer

Douglas R. Davis

Court of Common Pleas

General

Mark C. Fleegle
Kelly J. Cottrill

Court of Common Pleas

Domestic Relations

Jeffrey A. Hooper

County Court

Eric D. Martin
Jay F. Vinsel

Clerk of Courts

Todd A. Bickle

County Coroner

Dr. Perry Kalis

Prosecutor

D. Michael Haddox

County Sheriff

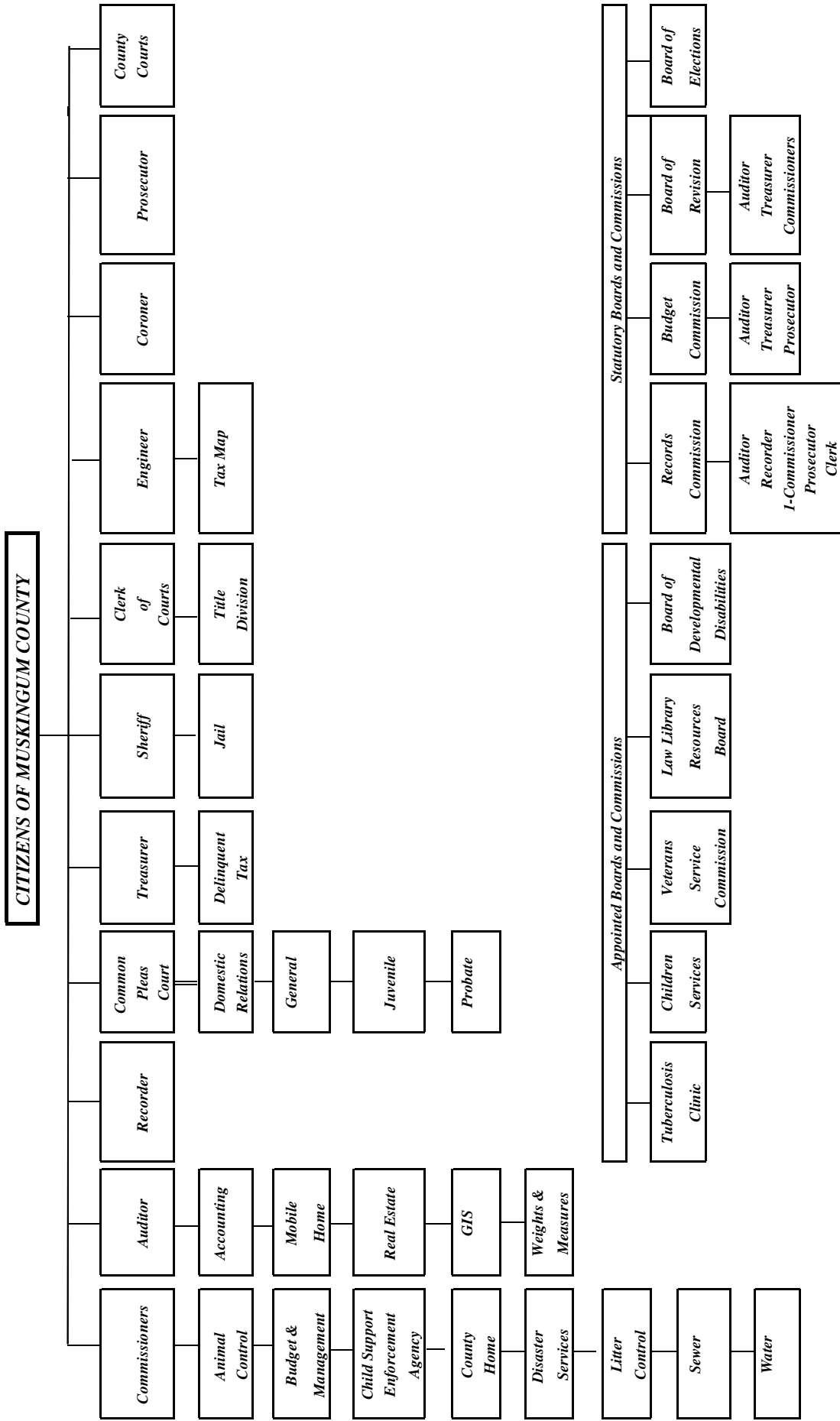
Matthew J. Lutz

Court of Common Pleas

Probate and Juvenile

Joseph A. Gormley

ORGANIZATION OF MUSKINGUM COUNTY



FINANCIAL SECTION



Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

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

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Muskingum County, Ohio (the County), as of and for the year ended December 31, 2011, 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 Muskingum Starlight Industries, Inc., which represents seven percent, ninety-two percent, and fifty-five percent, respectively, of the assets, net assets, and revenues of the discretely presented component units. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the County, is based on the report of the other auditors.

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

In our opinion, based on our audit and the report of the 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, 2011, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Public Assistance, County Home Levy, Starlight School Levy and Children Services Levy Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 3, the County adopted the provisions of Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2012, 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.

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

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



Dave Yost
Auditor of State

June 28, 2012

Muskingum County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2011 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, 2011. 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 2011 are as follows:

- The assets of Muskingum County exceeded its liabilities at the close of the year ended December 31, 2011, by \$188,997,649 (net assets). Of this amount, \$22,821,367 represents unrestricted net assets that may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net assets increased by \$6,827,240 from the total net assets at the beginning of the year 2011.
- At the end of the current year, the County reported unrestricted net assets for governmental activities in the amount of \$10,198,655.
- At the end of the current year, the County's governmental funds reported a combined ending fund balance in the amount of \$41,441,355, a decrease of \$181,487 from the prior year. Of this amount, \$1,571,649 is non-spendable, \$36,616,213 is restricted, \$2,696 is committed, \$1,581,473 is assigned, and \$1,669,324 is unassigned and available for spending on behalf of its citizens, as defined in Government Accounting Standards Board Statement (GASB) No. 54.
- At the end of the current year, unassigned fund balance for the General Fund was \$3,761,213, which represents 14.9 percent of total General Fund expenditures.

Using This Annual Financial Report

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

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

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

Government-Wide Financial Statements

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

Muskingum County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2011 Unaudited

Statement of Net Assets

While this document contains information about the funds used by the County to provide services to our citizens, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2011?" The Statement of Net Assets and the Statement of Activities answer this question.

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

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

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

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

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

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

Fund Financial Statements

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

Muskingum County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2011 Unaudited

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

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

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

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

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

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

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

Muskingum County, Ohio

**Management's Discussion and Analysis
For the Year Ended December 31, 2011
Unaudited**

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net assets for 2011 compared to 2010:

Table 1
Net Assets

| | Governmental Activities | | Business-Type Activities | | Total | |
|------------------------------------|-------------------------|----------------------|--------------------------|---------------------|----------------------|----------------------|
| | 2011 | 2010 | 2011 | 2010 | 2011 | 2010 |
| Assets: | | | | | | |
| Current and Other Assets | \$84,815,382 | \$81,183,242 | \$13,702,067 | \$12,116,040 | \$98,517,449 | \$93,299,282 |
| Capital Assets, Net | 101,966,849 | 102,124,138 | 71,942,090 | 73,067,148 | 173,908,939 | 175,191,286 |
| Total Assets | 186,782,231 | 183,307,380 | 85,644,157 | 85,183,188 | 272,426,388 | 268,490,568 |
| Liabilities: | | | | | | |
| Current and Other | | | | | | |
| Liabilities | 25,129,861 | 24,404,943 | 1,431,286 | 720,739 | 26,561,147 | 25,125,682 |
| Long-Term Liabilities | 23,029,282 | 26,493,908 | 33,838,310 | 34,700,569 | 56,867,592 | 61,194,477 |
| Total Liabilities | 48,159,143 | 50,898,851 | 35,269,596 | 35,421,308 | 83,428,739 | 86,320,159 |
| Net Assets: | | | | | | |
| Invested in Capital Assets, | | | | | | |
| Net of Related Debt | 83,557,999 | 80,698,922 | 37,656,839 | 38,570,209 | 121,214,838 | 119,269,131 |
| Restricted | 44,866,434 | 41,691,671 | 95,010 | 64,830 | 44,961,444 | 41,756,501 |
| Unrestricted | 10,198,655 | 10,017,936 | 12,622,712 | 11,126,841 | 22,821,367 | 21,144,777 |
| Total Net Assets | \$138,623,088 | \$132,408,529 | \$50,374,561 | \$49,761,880 | \$188,997,649 | \$182,170,409 |

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 \$188,997,649 (\$138,623,088 in governmental activities and \$50,374,561 in business-type activities) as of December 31, 2011. By far, the largest portion of the County's net assets (64 percent) is reflected in 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, \$44,961,444 or 24 percent, represents resources that are subject to restrictions on how they can be used. The remaining balance of unrestricted net assets (12 percent) is to be used to meet the County's ongoing obligations to citizens and creditors.

The County's total net assets increased by \$6,827,240 during 2011. This increase consisted of \$6,214,559 governmental activities net assets and \$612,681 in business-type activities net assets. For governmental activities, there were increases in the following assets - cash and cash equivalents in the amount of \$471,230, sales tax receivable in the amount of \$497,222, intergovernmental receivables in the amount of \$627,499, and property taxes receivable in the amount of \$2,078,183. There were also the following decreases in liabilities - claims payable in the amount of \$299,100, notes payable in the amount of \$290,000, and long term liabilities in the amount of \$3,464,626. The decreases in liabilities were partially offset by an increase in deferred revenue in the amount of \$1,350,482.

Muskingum County, Ohio

**Management's Discussion and Analysis
For the Year Ended December 31, 2011
Unaudited**

For business-type activities, there were increases in the following assets - cash and cash equivalents in the amount of \$527,708 and accounts receivable in the amount of \$800,518. There was an offsetting decrease in capital assets in the amount of \$1,125,058. Business-type liabilities increased in the amount of \$700,000 for notes payable and decreased in the amount of \$862,259 in long term liabilities.

Table 2 shows the changes in net assets for 2011, compared to the changes in net assets for 2010.

Table 2
Change in Net Assets

| | Governmental Activities | | Business-Type Activities | | Total | |
|--|-------------------------|---------------|--------------------------|--------------|---------------|---------------|
| | 2011 | 2010 | 2011 | 2010 | 2011 | 2010 |
| Revenues: | | | | | | |
| Program Revenues | | | | | | |
| Charges for Services | \$13,008,813 | \$11,642,730 | \$7,755,129 | \$7,486,420 | \$20,763,942 | \$19,129,150 |
| Operating Grants, Contributions, and Interest | 25,402,211 | 29,542,557 | 0 | 0 | 25,402,211 | 29,542,557 |
| Capital Grants and Contributions | 3,680,425 | 2,717,914 | 1,695,301 | 5,433,436 | 5,375,726 | 8,151,350 |
| Total Program Revenues | 42,091,449 | 43,903,201 | 9,450,430 | 12,919,856 | 51,541,879 | 56,823,057 |
| General Revenues | | | | | | |
| Property Taxes | 17,782,979 | 16,027,767 | 0 | 0 | 17,782,979 | 16,027,767 |
| Permissive Sales Taxes | 15,545,873 | 14,683,620 | 0 | 0 | 15,545,873 | 14,683,620 |
| Intergovernmental | 2,055,775 | 2,463,062 | 0 | 0 | 2,055,775 | 2,463,062 |
| Investment Earnings | 821,921 | 735,554 | 0 | 0 | 821,921 | 735,554 |
| Payments in Lieu of Taxes | 349,593 | 346,541 | 0 | 0 | 349,593 | 346,541 |
| Miscellaneous | 939,643 | 714,791 | 62,087 | 65,483 | 1,001,730 | 780,274 |
| Total General Revenues | 37,495,784 | 34,971,335 | 62,087 | 65,483 | 37,557,871 | 35,036,818 |
| Total Revenues | 79,587,233 | 78,874,536 | 9,512,517 | 12,985,339 | 89,099,750 | 91,859,875 |
| Program Expenses | | | | | | |
| General Government | | | | | | |
| Legislative and Executive | 11,299,400 | 10,556,466 | 0 | 0 | 11,299,400 | 10,556,466 |
| Judicial | 6,579,201 | 6,314,627 | 0 | 0 | 6,579,201 | 6,314,627 |
| Public Safety | 11,485,089 | 12,277,179 | 0 | 0 | 11,485,089 | 12,277,179 |
| Public Works | 10,011,546 | 8,382,650 | 0 | 0 | 10,011,546 | 8,382,650 |
| Health | 2,803,072 | 2,760,505 | 0 | 0 | 2,803,072 | 2,760,505 |
| Human Services | 30,669,642 | 32,352,933 | 0 | 0 | 30,669,642 | 32,352,933 |
| Interest and Fiscal Charges | 549,992 | 567,813 | 0 | 0 | 549,992 | 567,813 |
| Sewer | 0 | 0 | 5,176,037 | 3,790,920 | 5,176,037 | 3,790,920 |
| Water | 0 | 0 | 3,698,531 | 3,541,499 | 3,698,531 | 3,541,499 |
| Total Expenses | 73,397,942 | 73,212,173 | 8,874,568 | 7,332,419 | 82,272,510 | 80,544,592 |
| Increase before transfers | 6,189,291 | 5,662,363 | 637,949 | 5,652,920 | 6,827,240 | 11,315,283 |
| Transfers | 25,268 | (33,068) | (25,268) | 33,068 | 0 | 0 |
| Change in Net Assets | 6,214,559 | 5,629,295 | 612,681 | 5,685,988 | 6,827,240 | 11,315,283 |
| Net Assets Beginning of Year | 132,408,529 | 126,779,234 | 49,761,880 | 44,075,892 | 182,170,409 | 170,855,126 |
| Net Assets End of Year | \$138,623,088 | \$132,408,529 | \$50,374,561 | \$49,761,880 | \$188,997,649 | \$182,170,409 |

Muskingum County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2011 Unaudited

Governmental Activities

The County's governmental net assets increased by \$6,214,559. Key elements of this change are as follows.

The County's direct charges to users of governmental services made up \$13,008,813 or 16 percent of total governmental revenues. These charges are for fees for real estate transfers, permissive motor vehicle license taxes, rent, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, and licenses and permits.

Operating grants and contributions were the largest program revenues, accounting for \$25,402,211 or 32 percent of total revenues for governmental activities. The major recipients of intergovernmental revenues were the human services and public works programs. Overall program revenue decreased in the amount of \$1,811,752. Charges for services revenue increased by \$1,366,083 and capital grants and contributions increased by \$962,511, however these increases were more than offset by the decrease in operating grants, contributions, and interest in the amount of \$4,140,346.

Permissive sales tax revenues account for \$15,545,873 or 20 percent of total governmental revenues. Permissive sales tax revenues experienced an increase from the prior year due to an increase in taxable sales in the County. Another major component of general governmental revenues is property tax revenues, which accounted for \$17,782,979 or 22 percent of total governmental revenues. Property tax revenues also experienced an increase from the prior year.

The County's human services programs accounted for \$30,669,642, or 42 percent of total expenses for governmental activities. Other major program expenses for governmental activities include legislative and executive programs, which accounted for \$11,299,400, or 15 percent of total expenses, public safety programs, which accounted for \$11,485,089 or 16 percent of total expenses, and public works programs, which accounted for \$10,011,546 or 14 percent of total expenses. The public works and human services programs reflect the largest changes in expenses from the previous year; an increase in the amount of \$1,628,896 for public works and a decrease in the amount of \$1,683,291 for human services. The increase in public works expenses was due to an increase in operating costs associated with the county engineer's office during the year. The decrease in human services expenses was due to a decrease in state funding and federal funding for public assistance and child support services. These decreases in funding resulted in the decreases in expenses.

Business-Type Activities

The net assets for business-type activities increased \$612,681 during 2011. Charges for services were the largest program revenue, accounting for \$7,755,129 or 82 percent of total business-type revenues. The decrease in capital grants and contributions in the amount of \$3,738,135 was largely due to the American Reinvestment and Recovery Act programs ending. In the previous year, monies were used to construct various sewer and water projects throughout the County. Business-type expenses increased in the amount of \$1,542,149 partly due to current year depreciation of assets as compared to the prior year and an increase of contractual services as compared to prior year amounts.

Muskingum County, Ohio

**Management's Discussion and Analysis
For the Year Ended December 31, 2011
Unaudited**

Table 3, for governmental activities, indicates the total cost of services and the net cost of services for 2011 as compared to 2010. 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.

Table 3
Governmental Activities

| | Total Cost of Services <u>2011</u> | Net Cost of Services <u>2011</u> | Total Cost of Services <u>2010</u> | Net Cost of Services <u>2010</u> |
|-----------------------------|--|--|--|--|
| General Government | | | | |
| Legislative and Executive | \$11,299,400 | \$6,847,578 | \$10,556,466 | \$6,665,046 |
| Judicial | 6,579,201 | 4,828,166 | 6,314,627 | 4,530,775 |
| Public Safety | 11,485,089 | 7,953,481 | 12,277,179 | 8,590,994 |
| Public Works | 10,011,546 | 523,354 | 8,382,650 | (1,078,029) |
| Health | 2,803,072 | 1,902,289 | 2,760,505 | 1,766,437 |
| Human Services | 30,669,642 | 8,701,633 | 32,352,933 | 8,265,936 |
| Interest and Fiscal Charges | 549,992 | 549,992 | 567,813 | 567,813 |
| Total Expenses | <u>\$73,397,942</u> | <u>\$31,306,493</u> | <u>\$73,212,173</u> | <u>\$29,308,972</u> |

Charges for services, operating and capital grants, contributions and interest in the amount of \$42,091,449, or 57 percent of the total costs of services, were received and used to fund the governmental activities expenses of the County. The remaining \$31,306,493 in governmental expenses is funded primarily by property and permissive sales taxes, non-restricted intergovernmental revenues, interest, and miscellaneous revenues.

The \$8,701,633 in net cost of services for human services demonstrates the amount of the costs of services that were not supported from state and federal resources during 2011. As such, the taxpayers have approved property tax levies for the County Home, Starlight School, and Children Services programs. For public safety in 2011, the \$7,953,481 in net costs of services indicates that the permissive sales tax and property tax levies are necessary for the operation of the sheriff's department and the detention center due to insufficient program revenues for these operations. To help reduce the tax burden and increase program revenues, the County is actively pursuing contracts for the housing of prisoners from other entities outside the County. In addition, the taxpayers have approved a property tax levy for general operations of the sheriff's department. The net cost of \$6,847,578 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.

Muskingum County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2011 Unaudited

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. (GASB) Statement No. 54 established fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed on the use of resources reported in governmental funds. In particular, unassigned fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year.

As of December 31, 2011, the County's governmental funds reported a combined ending fund balance of \$41,441,355, a decrease of \$181,487 in comparison with the prior year. Of that total ending fund balance, \$36,616,213, is restricted, \$1,571,649 is non-spendable, \$2,696 is committed, \$1,581,473 is assigned, and \$1,669,234 is unassigned, as defined in (GASB) Statement No.54. Of the amount restricted, \$1,454,458 is restricted for court corrections, \$711,069 is restricted for roads and bridges, \$3,447,291 is restricted for human services, \$1,452,074 is restricted for public safety, \$17,864,715 is restricted for developmental disabilities, \$953,345 is restricted for health, \$45,964 is restricted for mental health, \$6,588,787 is restricted for children services, \$112,795 is restricted for debt service, \$1,833,528 is restricted for capital outlay, and \$2,152,187 is restricted for other purposes.

The General Fund is the primary operating fund of the County. At the end of 2011, unassigned fund balance was \$3,761,213, while total fund balance was \$5,819,304. As a measure of the General Fund's liquidity, it may be useful to compare both the unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 15 percent of total General Fund expenditures, while total fund balance represents 23 percent of that same amount. The fund balance decreased from 2010 by \$1,746,413. This change is primarily due to increases in transfers out for the early debt retirement of a long term contract payable.

At the end of 2011, the Public Assistance Special Revenue Fund had a fund balance in the amount of \$122,900, in comparison to a deficit fund balance of \$42,150 at the end of 2010. The overall increase in the fund balance is due to a decrease in amounts expended for the various public assistance programs.

The fund balance of the County Home Levy Special Revenue Fund at December 31, 2011 was \$2,930,253, compared to a fund balance of \$2,240,471 at the end of 2010. Revenues exceeded expenditures by \$683,206. Charges for services were higher due to an increase in resident population and due to a minimal change in expenditures from the prior year. This program continues to keep expenditures below revenues in order to maintain a carryover balance into the next year.

The fund balance of the Starlight School Levy Special Revenue Fund at December 31, 2011 was \$17,913,237, an increase of \$3,198,202. This is due partially to a slight decrease in expenditures which continue to be significantly below revenues, an increase in tax revenues, and an increase in intergovernmental revenues during 2011.

The fund balance of the Children Services Levy Special Revenue Fund at December 31, 2011 was \$6,483,957, an increase of \$715,841 from 2010. Expenditures have increased from the prior year, however, tax revenues, charges for services, and intergovernmental revenues have also increased by amounts that allow this program to continue to maintain an adequate carryover balance into the next year.

Muskingum County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2011 Unaudited

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

As of December 31, 2011, net assets for the County's enterprise funds were \$50,374,561. Of that total, \$12,622,712 represents unrestricted net assets that are available for spending at the County's discretion.

As of December 31, 2011, unrestricted net assets in the self-insurance programs were \$1,174,032 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 (temporary appropriations) for the County prior to the first day of January. The Board of County Commissioners adopts a permanent annual operating budget (permanent appropriations) for the County prior to the first day of April.

For the General Fund, there were minimal changes from the original budget to the final budget for revenues and expenditures. Permissive sales taxes receipts were \$1,448,651 higher than estimated. Actual transfers out were less than final budgeted amounts by \$1,960,829 due to a decrease in the amount of transfers. Legislative and executive actual expenditures were lower than final budgeted amounts by \$1,076,620 because the County anticipated making more capital outlay expenditures during the year than what actually occurred. The County was conservative in this budget due to the uncertainty of the economy.

Capital Assets and Debt Administration

Capital Assets - The County's capital assets for governmental and business-type activities as of December 31, 2011, were \$173,908,939 (net of accumulated depreciation). This includes land, land improvements, construction in progress, buildings, machinery, equipment, furniture and fixtures, vehicles, and infrastructure.

Total capital assets decreased in the amount of \$1,282,347. This decrease is the result of current year depreciation exceeding current year capitalizations. For business-type activities, major capital asset additions during 2011 included additional work relating to various sanitary sewer and waterline extension projects throughout the County.

Muskingum County, Ohio

**Management's Discussion and Analysis
For the Year Ended December 31, 2011
Unaudited**

Table 4 provides a comparison of capital assets as of the end of 2010 and 2011. In addition, Note 10 (Capital Assets) provides capital asset activity during 2011.

Table 4
Capital Assets
(Net of Depreciation)

| | Governmental Activities | | Business-Type Activities | | Total | |
|---|-------------------------|----------------------|--------------------------|---------------------|----------------------|----------------------|
| | 2011 | 2010 | 2011 | 2010 | 2011 | 2010 |
| Land | \$6,676,894 | \$6,680,764 | \$199,100 | \$199,100 | \$6,875,994 | \$6,879,864 |
| Land Improvements | 33,951,070 | 33,776,982 | 0 | 0 | 33,951,070 | 33,776,982 |
| Construction in Progress | 1,883,335 | 86,856 | 2,086,807 | 3,291,434 | 3,970,142 | 3,378,290 |
| Buildings | 29,280,962 | 30,703,090 | 396,830 | 417,158 | 29,677,792 | 31,120,248 |
| Machinery, Equipment, Furniture and Fixtures | 1,267,198 | 1,104,847 | 101,908 | 128,328 | 1,369,106 | 1,233,175 |
| Vehicles | 1,681,356 | 1,416,144 | 67,962 | 66,644 | 1,749,318 | 1,482,788 |
| Infrastructure | 27,226,034 | 28,355,455 | 69,089,483 | 68,964,484 | 96,315,517 | 97,319,939 |
| Total Capital Assets | \$101,966,849 | \$102,124,138 | \$71,942,090 | \$73,067,148 | \$173,908,939 | \$175,191,286 |

Long-Term Debt - As of December 31, 2011, the County had total debt outstanding in the amount of \$52,948,132, \$19,207,973 in governmental activities and \$33,740,159 in business-type activities. Table 5 outlines the long-term debt held by the County during 2011 and 2010.

Table 5
Long-Term Debt

| | Governmental Activities | | Business-Type Activities | | Total | |
|-----------------------------|-------------------------|---------------------|--------------------------|---------------------|---------------------|---------------------|
| | 2011 | 2010 | 2011 | 2010 | 2011 | 2010 |
| General Obligation Bonds | \$11,217,853 | \$12,276,128 | \$17,270,838 | \$18,081,416 | \$28,488,691 | \$30,357,544 |
| Special Assessment Debt | 621,541 | 690,515 | 0 | 0 | 621,541 | 690,515 |
| Long-Term Bond | | | | | | |
| Anticipation Notes | 400,000 | 467,000 | 0 | 750,000 | 400,000 | 1,217,000 |
| Revenue Bonds | 0 | 0 | 5,329,400 | 5,394,300 | 5,329,400 | 5,394,300 |
| OWDA Loans | 0 | 0 | 11,139,921 | 10,384,703 | 11,139,921 | 10,384,703 |
| Contracts Payable | 6,235,926 | 8,246,127 | 0 | 0 | 6,235,926 | 8,246,127 |
| Capital Leases | 732,653 | 888,747 | 0 | 0 | 732,653 | 888,747 |
| Total Long-Term Debt | \$19,207,973 | \$22,568,517 | \$33,740,159 | \$34,610,419 | \$52,948,132 | \$57,178,936 |

In addition to the above debt, the County's long-term obligations include compensated absences and claims payable. 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, 2011, is \$8,151,632.

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, 2011
Unaudited

Economic Factors

The average unemployment rate for the County in 2011 was 11.6 percent, which is a decrease from 13.3 percent in 2010. This rate exceeds the State's average rate for 2011 of 10.8 percent and the average 2011 national rate of 9.6 percent. The decrease is reflective of the overall economy.

The County's \$1.598 billion tax base has increased from the prior year. This is attributable to a major gas transmission line's value being increased pursuant to a claim filed with the department of taxation. In the previous year, the County was instructed to value the public utility values at the conservative lower value and then to increase the value if the outcome of the claim warranted an increase in valuations. This increase represents four percent of the assessed valuation from the prior year and supports the fact, with the exception of recent years, that real property values within the County have risen steadily and reached an all time high. Despite uncertain economic conditions, the County's permissive sales tax revenues have remained relatively constant during 2006 through 2009, and reflected a slight decrease during 2010 and a welcome increase in 2011.

The various economic factors were considered in the preparation of the County's 2011 budget, and will be considered in the preparation of future budgets. Appropriate measures will be taken to ensure spending is within available resources.

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

Requests for Information

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

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Muskingum County, Ohio
Statement of Net Assets
December 31, 2011

| | 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 | \$42,854,236 | \$8,841,412 | \$51,695,648 | \$24,580 | \$0 |
| Cash and Cash Equivalents in Segregated Accounts | 1,707 | 0 | 1,707 | 0 | 0 |
| Cash and Cash Equivalents with Fiscal Agents | 2,628,299 | 0 | 2,628,299 | 0 | 0 |
| Cash and Cash Equivalents | 0 | 0 | 0 | 0 | 212,326 |
| Investments | 0 | 0 | 0 | 0 | 111,670 |
| Prepaid Items | 393,141 | 15,150 | 408,291 | 0 | 4,186 |
| Materials and Supplies Inventory | 792,586 | 2,203 | 794,789 | 0 | 36,172 |
| Permissive Motor Vehicle License Tax Receivable | 35,540 | 0 | 35,540 | 0 | 0 |
| Permissive Sales Taxes Receivable | 4,524,024 | 0 | 4,524,024 | 0 | 0 |
| Accounts Receivable | 444,456 | 4,365,469 | 4,809,925 | 0 | 36,857 |
| Intergovernmental Receivable | 8,978,202 | 320,286 | 9,298,488 | 0 | 0 |
| Accrued Interest Receivable | 90,567 | 0 | 90,567 | 0 | 0 |
| Interest Receivable | 0 | 0 | 0 | 63,824 | 0 |
| Internal Balances | 130,204 | (130,204) | 0 | 0 | 0 |
| Property Taxes Receivable | 22,693,962 | 0 | 22,693,962 | 0 | 0 |
| Loans Receivable | 331,229 | 0 | 331,229 | 0 | 0 |
| Special Assessments Receivable | 329,584 | 0 | 329,584 | 0 | 0 |
| Deferred Charges | 199,897 | 287,751 | 487,648 | 0 | 0 |
| Due from Primary Government | 0 | 0 | 0 | 0 | 15,260 |
| Contracts Receivable | 0 | 0 | 0 | 6,235,926 | 0 |
| Payments in Lieu of Taxes Receivable | 387,748 | 0 | 387,748 | 0 | 0 |
| Non-Depreciable Capital Assets | 42,511,299 | 2,285,907 | 44,797,206 | 0 | 0 |
| Depreciable Capital Assets, Net | 59,455,550 | 69,656,183 | 129,111,733 | 0 | 44,092 |
| Total Assets | 186,782,231 | 85,644,157 | 272,426,388 | 6,324,330 | 460,563 |
| Liabilities | | | | | |
| Matured Compensated Absences Payable | 39,393 | 0 | 39,393 | 0 | 0 |
| Accrued Wages and Benefits | 1,176,259 | 32,316 | 1,208,575 | 0 | 7,096 |
| Accounts Payable | 906,293 | 119,944 | 1,026,237 | 144 | 18,582 |
| Contracts Payable | 193,338 | 942 | 194,280 | 0 | 0 |
| Intergovernmental Payable | 1,769,204 | 306,225 | 2,075,429 | 0 | 397 |
| Accrued Interest Payable | 52,324 | 95,840 | 148,164 | 63,824 | 0 |
| Retainage Payable | 65,289 | 145,194 | 210,483 | 0 | 0 |
| Claims Payable | 1,053,900 | 0 | 1,053,900 | 0 | 0 |
| Deferred Revenue | 19,028,601 | 0 | 19,028,601 | 0 | 0 |
| Deferred Income | 0 | 0 | 0 | 0 | 148,015 |
| Notes Payable | 830,000 | 700,000 | 1,530,000 | 0 | 0 |
| Due to Component Unit | 15,260 | 0 | 15,260 | 0 | 0 |
| Customer Deposits Payable | 0 | 30,825 | 30,825 | 0 | 0 |
| Long-Term Liabilities: | | | | | |
| Due Within One Year | 3,675,321 | 1,293,291 | 4,968,612 | 648,095 | 0 |
| Due In More Than One Year | 19,353,961 | 32,545,019 | 51,898,980 | 5,587,831 | 22,090 |
| Total Liabilities | 48,159,143 | 35,269,596 | 83,428,739 | 6,299,894 | 196,180 |
| Net Assets | | | | | |
| Invested in Capital Assets, Net of Related Debt | 83,557,999 | 37,656,839 | 121,214,838 | 0 | 22,002 |
| Restricted for: | | | | | |
| Capital Projects | 1,947,166 | 0 | 1,947,166 | 0 | 0 |
| Debt Service | 93,590 | 95,010 | 188,600 | 0 | 0 |
| Road and Bridge Projects | 3,347,390 | 0 | 3,347,390 | 0 | 0 |
| County Home Program | 3,664,698 | 0 | 3,664,698 | 0 | 0 |
| Starlight School Program | 19,471,349 | 0 | 19,471,349 | 0 | 0 |
| Children Services Program | 7,380,057 | 0 | 7,380,057 | 0 | 0 |
| Tuberculosis Clinic Program | 1,139,562 | 0 | 1,139,562 | 0 | 0 |
| Community Development Program | 1,213,044 | 0 | 1,213,044 | 0 | 0 |
| Real Estate Assessment | 1,272,123 | 0 | 1,272,123 | 0 | 0 |
| Other Purposes | 5,337,455 | 0 | 5,337,455 | 0 | 0 |
| Unrestricted | 10,198,655 | 12,622,712 | 22,821,367 | 24,436 | 242,381 |
| Total Net Assets | \$138,623,088 | \$50,374,561 | \$188,997,649 | \$24,436 | \$264,383 |

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Activities
For the Year Ended December 31, 2011

| | Program Revenues | | | |
|---------------------------------------|---------------------|-------------------------|---|-------------------------------------|
| | Expenses | Charges for Services | Operating Grants, Contributions, and Interest | Capital Grants and Contributions |
| Primary Government: | | | | |
| Governmental Activities: | | | | |
| General Government: | | | | |
| Legislative and Executive | \$11,299,400 | \$4,425,087 | \$26,735 | \$0 |
| Judicial | 6,579,201 | 1,464,879 | 286,156 | 0 |
| Public Safety | 11,485,089 | 1,910,934 | 1,605,674 | 15,000 |
| Public Works | 9,245,923 | 274,145 | 5,085,491 | 3,661,140 |
| Public Works - Intergovernmental | 765,623 | 467,416 | 0 | 0 |
| Health | 1,493,122 | 466,787 | 141,231 | 0 |
| Health - Intergovernmental | 1,309,950 | 0 | 292,765 | 0 |
| Human Services | 30,669,642 | 3,999,565 | 17,964,159 | 4,285 |
| Interest and Fiscal Charges | 549,992 | 0 | 0 | 0 |
| <i>Total Governmental Activities</i> | <u>73,397,942</u> | <u>13,008,813</u> | <u>25,402,211</u> | <u>3,680,425</u> |
| Business-Type Activities: | | | | |
| Sewer | 5,176,037 | 4,045,853 | 0 | 1,369,992 |
| Water | 3,698,531 | 3,709,276 | 0 | 325,309 |
| <i>Total Business-Type Activities</i> | <u>8,874,568</u> | <u>7,755,129</u> | <u>0</u> | <u>1,695,301</u> |
| <i>Total Primary Government</i> | <u>\$82,272,510</u> | <u>\$20,763,942</u> | <u>\$25,402,211</u> | <u>\$5,375,726</u> |
| Component Units: | | | | |
| Transportation Improvement District | \$760,285 | \$239,000 | \$0 | \$529,153 |
| Muskingum Starlight Industries, Inc. | 1,079,960 | 416,555 | 703 | 0 |
| <i>Total Component Units</i> | <u>\$1,840,245</u> | <u>\$655,555</u> | <u>\$703</u> | <u>\$529,153</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
Payments in Lieu of Taxes
Gain on Sale of Capital Assets
Miscellaneous
In-Kind Contribution
Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Assets

Net Assets Beginning of Year

Net Assets End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and
Change in Net Assets

| Primary Government | | | Component Units | |
|----------------------------|-------------------------------|----------------------|---|--|
| Governmental Activities | Business - Type Activities | Total | Transportation Improvement District | Muskingum Starlight Industries, Inc. |
| (\$6,847,578) | \$0 | (\$6,847,578) | \$0 | \$0 |
| (4,828,166) | 0 | (4,828,166) | 0 | 0 |
| (7,953,481) | 0 | (7,953,481) | 0 | 0 |
| (225,147) | 0 | (225,147) | 0 | 0 |
| (298,207) | 0 | (298,207) | 0 | 0 |
| (885,104) | 0 | (885,104) | 0 | 0 |
| (1,017,185) | 0 | (1,017,185) | 0 | 0 |
| (8,701,633) | 0 | (8,701,633) | 0 | 0 |
| (549,992) | 0 | (549,992) | 0 | 0 |
| <u>(31,306,493)</u> | <u>0</u> | <u>(31,306,493)</u> | <u>0</u> | <u>0</u> |
| 0 | 239,808 | 239,808 | 0 | 0 |
| 0 | 336,054 | 336,054 | 0 | 0 |
| 0 | 575,862 | 575,862 | 0 | 0 |
| <u>(31,306,493)</u> | <u>575,862</u> | <u>(30,730,631)</u> | <u>0</u> | <u>0</u> |
| 0 | 0 | 0 | 7,868 | 0 |
| 0 | 0 | 0 | 0 | (662,702) |
| 0 | 0 | 0 | 7,868 | (662,702) |
| 3,154,409 | 0 | 3,154,409 | 0 | 0 |
| 422,054 | 0 | 422,054 | 0 | 0 |
| 527,607 | 0 | 527,607 | 0 | 0 |
| 1,045,231 | 0 | 1,045,231 | 0 | 0 |
| 629,516 | 0 | 629,516 | 0 | 0 |
| 3,297,565 | 0 | 3,297,565 | 0 | 0 |
| 6,068,540 | 0 | 6,068,540 | 0 | 0 |
| 2,638,057 | 0 | 2,638,057 | 0 | 0 |
| 15,545,873 | 0 | 15,545,873 | 0 | 0 |
| 2,055,775 | 0 | 2,055,775 | 0 | 0 |
| 821,921 | 0 | 821,921 | 0 | 1,254 |
| 349,593 | 0 | 349,593 | 0 | 0 |
| 7,325 | 0 | 7,325 | 0 | 0 |
| 932,318 | 62,087 | 994,405 | 0 | 4,964 |
| 0 | 0 | 0 | 0 | 521,282 |
| <u>37,495,784</u> | <u>62,087</u> | <u>37,557,871</u> | <u>0</u> | <u>527,500</u> |
| 25,268 | (25,268) | 0 | 0 | 0 |
| <u>37,521,052</u> | <u>36,819</u> | <u>37,557,871</u> | <u>0</u> | <u>527,500</u> |
| 6,214,559 | 612,681 | 6,827,240 | 7,868 | (135,202) |
| <u>132,408,529</u> | <u>49,761,880</u> | <u>182,170,409</u> | <u>16,568</u> | <u>399,585</u> |
| <u>\$138,623,088</u> | <u>\$50,374,561</u> | <u>\$188,997,649</u> | <u>\$24,436</u> | <u>\$264,383</u> |

Muskingum County, Ohio
Balance Sheet
Governmental Funds
December 31, 2011

| | General | Public Assistance | County Home Levy | Starlight School Levy |
|--|---------------------|----------------------|------------------------|-----------------------------|
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$3,858,818 | \$585,338 | \$3,155,214 | \$15,544,878 |
| Cash and Cash Equivalents in Segregated Accounts | 0 | 0 | 0 | 0 |
| Cash and Cash Equivalents with Fiscal Agents | 0 | 0 | 0 | 2,628,299 |
| Restricted Cash and Cash Equivalents | 54,693 | 0 | 0 | 0 |
| Receivables: | | | | |
| Property Taxes | 3,969,905 | 0 | 4,206,265 | 7,760,299 |
| Payments in Lieu of Taxes | 108,157 | 0 | 13,981 | 27,963 |
| Permissive Sales Taxes | 4,524,024 | 0 | 0 | 0 |
| Permissive Motor Vehicle License Tax | 0 | 0 | 0 | 0 |
| Accounts | 374,322 | 0 | 3,623 | 0 |
| Accrued Interest | 90,567 | 0 | 0 | 0 |
| Intergovernmental | 1,153,686 | 344 | 199,292 | 722,609 |
| Interfund | 2,143,362 | 179,252 | 0 | 0 |
| Special Assessments | 0 | 0 | 0 | 0 |
| Loans | 48,000 | 0 | 0 | 0 |
| Materials and Supplies Inventory | 143,358 | 22,187 | 2,940 | 33,587 |
| Prepaid Items | 227,871 | 7,614 | 0 | 14,935 |
| <i>Total Assets</i> | <u>\$16,696,763</u> | <u>\$794,735</u> | <u>\$7,581,315</u> | <u>\$26,732,570</u> |
| Liabilities and Fund Balances | | | | |
| Liabilities | | | | |
| Accounts Payable | \$316,539 | \$59,419 | \$32,020 | \$19,848 |
| Contracts Payable | 0 | 0 | 0 | 0 |
| Accrued Interest Payable | 0 | 0 | 0 | 0 |
| Retainage Payable | 0 | 0 | 0 | 0 |
| Accrued Wages and Benefits | 443,921 | 133,523 | 90,197 | 144,529 |
| Matured Compensated Absences Payable | 7,782 | 0 | 1,328 | 9,379 |
| Interfund Payable | 411,810 | 175,761 | 65,839 | 88,871 |
| Intergovernmental Payable | 685,383 | 198,908 | 38,517 | 79,937 |
| Due to Component Unit | 1,044 | 0 | 0 | 14,216 |
| Notes Payable | 0 | 0 | 0 | 0 |
| Deferred Revenue | 9,010,980 | 104,224 | 4,423,161 | 8,462,553 |
| <i>Total Liabilities</i> | <u>10,877,459</u> | <u>671,835</u> | <u>4,651,062</u> | <u>8,819,333</u> |
| Fund Balances | | | | |
| Nonspendable | 473,922 | 29,801 | 2,940 | 48,522 |
| Restricted | 0 | 93,099 | 2,927,313 | 17,864,715 |
| Committed | 2,696 | 0 | 0 | 0 |
| Assigned | 1,581,473 | 0 | 0 | 0 |
| Unassigned (Deficit) | 3,761,213 | 0 | 0 | 0 |
| <i>Total Fund Balances</i> | <u>5,819,304</u> | <u>122,900</u> | <u>2,930,253</u> | <u>17,913,237</u> |
| <i>Total Liabilities and Fund Balances</i> | <u>\$16,696,763</u> | <u>\$794,735</u> | <u>\$7,581,315</u> | <u>\$26,732,570</u> |

See accompanying notes to the basic financial statements

| Children Services Levy | Other Governmental Funds | Total Governmental Funds |
|------------------------------|--------------------------------|--------------------------------|
| \$6,830,350 | \$10,367,146 | \$40,341,744 |
| 0 | 1,707 | 1,707 |
| 0 | 0 | 2,628,299 |
| 0 | 119,615 | 174,308 |
| 3,365,015 | 3,392,478 | 22,693,962 |
| 11,185 | 226,462 | 387,748 |
| 0 | 0 | 4,524,024 |
| 0 | 35,540 | 35,540 |
| 4,417 | 62,094 | 444,456 |
| 0 | 0 | 90,567 |
| 864,869 | 6,037,402 | 8,978,202 |
| 7,455 | 21,785 | 2,351,854 |
| 0 | 329,584 | 329,584 |
| 0 | 283,229 | 331,229 |
| 35,587 | 554,927 | 792,586 |
| 4,378 | 138,343 | 393,141 |
| <u>\$11,123,256</u> | <u>\$21,570,312</u> | <u>\$84,498,951</u> |

| | | |
|------------------|-------------------|-------------------|
| \$101,587 | \$376,880 | \$906,293 |
| 0 | 193,338 | 193,338 |
| 0 | 6,004 | 6,004 |
| 0 | 65,289 | 65,289 |
| 124,597 | 239,492 | 1,176,259 |
| 13,730 | 7,174 | 39,393 |
| 92,350 | 2,178,341 | 3,012,972 |
| 82,071 | 104,832 | 1,189,648 |
| 0 | 0 | 15,260 |
| 0 | 830,000 | 830,000 |
| 4,224,964 | 9,397,258 | 35,623,140 |
| <u>4,639,299</u> | <u>13,398,608</u> | <u>43,057,596</u> |

| | | |
|---------------------|---------------------|---------------------|
| 39,965 | 976,499 | 1,571,649 |
| 6,443,992 | 9,287,094 | 36,616,213 |
| 0 | 0 | 2,696 |
| 0 | 0 | 1,581,473 |
| 0 | (2,091,889) | 1,669,324 |
| <u>6,483,957</u> | <u>8,171,704</u> | <u>41,441,355</u> |
| <u>\$11,123,256</u> | <u>\$21,570,312</u> | <u>\$84,498,951</u> |

Muskingum County, Ohio
Reconciliation of Total Governmental Fund Balances to
Net Assets of Governmental Activities
December 31, 2011

| | | |
|--|---------------------|----------------------|
| Total Governmental Fund Balances | | \$41,441,355 |
| <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. | | 101,966,849 |
| Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds: | | |
| Property Taxes | 3,665,361 | |
| Payments in Lieu of Taxes | 387,748 | |
| Permissive Sales Taxes | 3,245,364 | |
| Special Assessments | 329,584 | |
| Intergovernmental | 8,000,408 | |
| Interest | 77,009 | |
| Charges for Services | 861,284 | |
| Fines and Forfeitures | 24,705 | |
| Rent | 51 | |
| Contributions and Donations | 52 | |
| Other | 2,973 | |
| Total | 16,594,539 | 16,594,539 |
| 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. | | 1,174,032 |
| Unamortized issuance costs represent deferred charges which do not provide current financial resources and, therefore, are not reported in the funds. | | 199,897 |
| In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. | | (46,320) |
| Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds: | | |
| General Obligation Bonds | (11,217,853) | |
| Special Assessments Bonds | (621,541) | |
| Long-Term Notes Payable | (400,000) | |
| Compensated Absences | (3,499,291) | |
| Long-Term Contracts Payable | (6,235,926) | |
| Capital Leases | (732,653) | |
| Total | (22,707,264) | (22,707,264) |
| Net Assets of Governmental Activities | | \$138,623,088 |

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, 2011

| | General | Public Assistance | County Home Levy | Starlight School Levy |
|--|--------------------|----------------------|------------------------|-----------------------------|
| Revenues | | | | |
| Property Taxes | \$3,040,941 | \$0 | \$3,165,882 | \$5,812,732 |
| Special Assessments | 0 | 0 | 0 | 0 |
| Permissive Sales Taxes | 15,131,293 | 0 | 0 | 0 |
| Permissive Motor Vehicle License Tax | 0 | 0 | 0 | 0 |
| Charges for Services | 3,942,900 | 844,578 | 1,296,373 | 38,883 |
| Licenses and Permits | 484,106 | 0 | 0 | 0 |
| Fines and Forfeitures | 355,486 | 0 | 0 | 0 |
| Intergovernmental | 2,499,867 | 7,741,581 | 569,657 | 4,216,384 |
| Interest | 847,633 | 0 | 0 | 53,451 |
| Payments in Lieu of Taxes | 109,562 | 0 | 15,616 | 31,231 |
| Rent | 390,933 | 0 | 0 | 0 |
| Contributions and Donations | 0 | 0 | 2,688 | 13,958 |
| Other | 499,214 | 36,975 | 8,526 | 11,477 |
| <i>Total Revenues</i> | <u>27,301,935</u> | <u>8,623,134</u> | <u>5,058,742</u> | <u>10,178,116</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 8,210,317 | 0 | 0 | 0 |
| Judicial | 6,325,553 | 0 | 0 | 0 |
| Public Safety | 8,391,391 | 0 | 0 | 0 |
| Public Works | 189,412 | 0 | 0 | 0 |
| Health | 440,211 | 0 | 0 | 0 |
| Human Services | 737,165 | 8,769,788 | 4,375,536 | 6,989,449 |
| Capital Outlay | 112,475 | 0 | 0 | 0 |
| Intergovernmental | 648,808 | 0 | 0 | 0 |
| Debt Service: | | | | |
| Principal Retirement | 119,385 | 4,530 | 0 | 0 |
| Current Refunding Principal Retirement | 0 | 0 | 0 | 0 |
| Interest and Fiscal Charges | 8,572 | 510 | 0 | 0 |
| <i>Total Expenditures</i> | <u>25,183,289</u> | <u>8,774,828</u> | <u>4,375,536</u> | <u>6,989,449</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>2,118,646</u> | <u>(151,694)</u> | <u>683,206</u> | <u>3,188,667</u> |
| Other Financing Sources (Uses) | | | | |
| Bond Anticipation Notes Issued | 0 | 0 | 0 | 0 |
| Proceeds from the Sale of Capital Assets | 12,325 | 0 | 0 | 0 |
| Inception of a Capital Lease | 112,475 | 0 | 0 | 0 |
| Transfers In | 74,416 | 316,744 | 6,576 | 9,535 |
| Current Refunding Bond Anticipation Note | 0 | 0 | 0 | 0 |
| Transfers Out | (4,064,275) | 0 | 0 | 0 |
| <i>Total Other Financing Sources (Uses)</i> | <u>(3,865,059)</u> | <u>316,744</u> | <u>6,576</u> | <u>9,535</u> |
| <i>Net Change in Fund Balances</i> | (1,746,413) | 165,050 | 689,782 | 3,198,202 |
| Fund Balances (Deficit) at Beginning of Year - Restated (See Note 3) | 7,565,717 | (42,150) | 2,240,471 | 14,715,035 |
| <i>Fund Balances at End of Year</i> | <u>\$5,819,304</u> | <u>\$122,900</u> | <u>\$2,930,253</u> | <u>\$17,913,237</u> |

See accompanying notes to the basic financial statements

| Children Services Levy | Other Governmental Funds | Total Governmental Funds |
|------------------------------|--------------------------------|--------------------------------|
| \$2,532,711 | \$2,503,012 | \$17,055,278 |
| 0 | 29,726 | 29,726 |
| 0 | 0 | 15,131,293 |
| 0 | 467,416 | 467,416 |
| 1,272,422 | 2,485,160 | 9,880,316 |
| 0 | 167,479 | 651,585 |
| 0 | 369,561 | 725,047 |
| 2,811,286 | 12,599,486 | 30,438,261 |
| 0 | 20,651 | 921,735 |
| 12,492 | 154,544 | 323,445 |
| 0 | 410,941 | 801,874 |
| 2,126 | 26,887 | 45,659 |
| 1,907 | 379,490 | 937,589 |
| <u>6,632,944</u> | <u>19,614,353</u> | <u>77,409,224</u> |
| 0 | 1,400,882 | 9,611,199 |
| 0 | 276,638 | 6,602,191 |
| 0 | 3,074,972 | 11,466,363 |
| 0 | 10,652,383 | 10,841,795 |
| 0 | 998,845 | 1,439,056 |
| 5,923,597 | 4,168,263 | 30,963,798 |
| 0 | 2,691,419 | 2,803,894 |
| 0 | 1,447,273 | 2,096,081 |
| 0 | 1,298,042 | 1,421,957 |
| 0 | 50,000 | 50,000 |
| 0 | 523,501 | 532,583 |
| <u>5,923,597</u> | <u>26,582,218</u> | <u>77,828,917</u> |
| <u>709,347</u> | <u>(6,967,865)</u> | <u>(419,693)</u> |
| 0 | 400,000 | 400,000 |
| 0 | 2,700 | 15,025 |
| 0 | 0 | 112,475 |
| 6,494 | 4,212,137 | 4,625,902 |
| 0 | (400,000) | (400,000) |
| 0 | (450,921) | (4,515,196) |
| <u>6,494</u> | <u>3,763,916</u> | <u>238,206</u> |
| 715,841 | (3,203,949) | (181,487) |
| <u>5,768,116</u> | <u>11,375,653</u> | <u>41,622,842</u> |
| <u>\$6,483,957</u> | <u>\$8,171,704</u> | <u>\$41,441,355</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, 2011

Net Change in Fund Balances - Governmental Funds (\$181,487)

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 | 5,205,777 | |
| Capital Asset Additions - Capital Contributions | 19,285 | |
| Current Year Depreciation | <u>(3,685,502)</u> | 1,539,560 |

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 gain and loss on disposal of assets:

| | | |
|------------------------------------|--------------|-------------|
| Loss on disposal of capital assets | (1,704,174) | |
| Gain on sale of capital assets | <u>7,325</u> | (1,696,849) |

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds:

| | | |
|-----------------------------|----------------|-----------|
| Property Taxes | 727,701 | |
| Special Assessments | (29,726) | |
| Permissive Sales Taxes | 414,580 | |
| Payments in Lieu of Taxes | 26,148 | |
| Charges for Services | 532,087 | |
| Fines and Forfeitures | (5,792) | |
| Intergovernmental | 578,343 | |
| Interest | (42,962) | |
| Rent | (43,720) | |
| Contributions and Donations | 11 | |
| Other | <u>(5,271)</u> | 2,151,399 |

Repayments of principal are expenditures in the governmental funds, but the repayments reduce long-term liabilities in the statement of net assets:

| | | |
|--------------------------|----------------|-----------|
| General Obligation Bonds | 1,067,000 | |
| Special Assessment Bonds | 69,388 | |
| Bond Anticipation Notes | 67,000 | |
| Capital Leases | <u>268,569</u> | 1,471,957 |

Current refundings are other financing uses in the governmental funds, but the payment reduces long-term liabilities on the statement of net assets.

400,000

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds:

| | | |
|--|-----------------|----------|
| Accrued interest | 3,915 | |
| Amortization of bond premium | 8,715 | |
| Amortization of bond issuance costs | (12,185) | |
| Amortization of deferred amount on refunding | <u>(17,854)</u> | (17,409) |

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.

(400,000)

Inception of a capital lease is reported as another financing source in the governmental funds, but the inception increases long-term liabilities on the statement of net assets.

(112,475)

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 | 84,560 | |
| Early Retirement Incentive | 112,922 | |
| Long-Term Contracts Payable | <u>2,010,201</u> | 2,207,683 |

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.

852,180

Change in Net Assets of Governmental Activities

\$6,214,559

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|--------------------|--------------------|--------------------|---|
| | Original | Final | | |
| Revenues | | | | |
| Property Taxes | \$2,817,031 | \$2,833,531 | \$3,058,918 | \$225,387 |
| Permissive Sales Taxes | 13,600,000 | 13,600,000 | 15,048,651 | 1,448,651 |
| Charges for Services | 3,923,600 | 3,991,854 | 3,949,767 | (42,087) |
| Licenses and Permits | 305,450 | 305,050 | 483,490 | 178,440 |
| Fines and Forfeitures | 356,900 | 356,900 | 352,299 | (4,601) |
| Intergovernmental | 2,521,570 | 2,522,039 | 2,510,330 | (11,709) |
| Interest | 801,600 | 801,600 | 707,820 | (93,780) |
| Payments in Lieu of Taxes | 113,421 | 113,421 | 109,562 | (3,859) |
| Rent | 333,357 | 333,357 | 391,310 | 57,953 |
| Other | 396,159 | 399,308 | 550,886 | 151,578 |
| <i>Total Revenues</i> | <u>25,169,088</u> | <u>25,257,060</u> | <u>27,163,033</u> | <u>1,905,973</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 8,967,782 | 9,100,231 | 8,023,611 | 1,076,620 |
| Judicial | 6,437,758 | 6,477,462 | 6,341,349 | 136,113 |
| Public Safety | 8,767,659 | 8,732,475 | 8,615,903 | 116,572 |
| Public Works | 176,094 | 203,642 | 196,144 | 7,498 |
| Health | 444,228 | 448,328 | 444,722 | 3,606 |
| Human Services | 788,035 | 787,881 | 746,434 | 41,447 |
| Intergovernmental | 766,790 | 748,190 | 648,808 | 99,382 |
| <i>Total Expenditures</i> | <u>26,348,346</u> | <u>26,498,209</u> | <u>25,016,971</u> | <u>1,481,238</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(1,179,258)</u> | <u>(1,241,149)</u> | <u>2,146,062</u> | <u>3,387,211</u> |
| Other Financing Sources (Uses) | | | | |
| Proceeds from the Sale of Capital Assets | 15,000 | 9,107 | 12,325 | 3,218 |
| Advances In | 0 | 0 | 846,120 | 846,120 |
| Advances Out | 0 | 0 | (2,038,057) | (2,038,057) |
| Transfers In | 416,500 | 1,500,000 | 21,425 | (1,478,575) |
| Transfers Out | (3,631,446) | (6,049,732) | (4,088,903) | 1,960,829 |
| <i>Total Other Financing Sources (Uses)</i> | <u>(3,199,946)</u> | <u>(4,540,625)</u> | <u>(5,247,090)</u> | <u>(706,465)</u> |
| <i>Net Change in Fund Balance</i> | (4,379,204) | (5,781,774) | (3,101,028) | 2,680,746 |
| Fund Balance at Beginning of Year | 5,753,358 | 5,753,358 | 5,753,358 | 0 |
| Prior Year Encumbrances Appropriated | 489,324 | 489,324 | 489,324 | 0 |
| <i>Fund Balance at End of Year</i> | <u>\$1,863,478</u> | <u>\$460,908</u> | <u>\$3,141,654</u> | <u>\$2,680,746</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, 2011

| | <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 | \$348,600 | \$951,514 | \$844,578 | (\$106,936) |
| Intergovernmental | 7,285,010 | 7,883,515 | 7,435,918 | (447,597) |
| Other | <u>515,000</u> | <u>124,185</u> | <u>46,817</u> | <u>(77,368)</u> |
| <i>Total Revenues</i> | <u>8,148,610</u> | <u>8,959,214</u> | <u>8,327,313</u> | <u>(631,901)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Human Services | <u>8,757,792</u> | <u>9,769,892</u> | <u>9,041,163</u> | <u>728,729</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | (609,182) | (810,678) | (713,850) | 96,828 |
| Other Financing Source | | | | |
| Transfers In | <u>358,000</u> | <u>358,000</u> | <u>231,530</u> | <u>(126,470)</u> |
| <i>Net Change in Fund Balance</i> | (251,182) | (452,678) | (482,320) | (29,642) |
| Fund Balance at Beginning of Year | 392,972 | 392,972 | 392,972 | 0 |
| Prior Year Encumbrances Appropriated | <u>251,182</u> | <u>251,182</u> | <u>251,182</u> | <u>0</u> |
| <i>Fund Balance at End of Year</i> | <u><u>\$392,972</u></u> | <u><u>\$191,476</u></u> | <u><u>\$161,834</u></u> | <u><u>(\$29,642)</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
County Home Levy Fund
For the Year Ended December 31, 2011

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|--------------------------------------|---------------------------|---------------------------|---------------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues | | | | |
| Property Taxes | \$2,868,236 | \$2,916,354 | \$3,186,786 | \$270,432 |
| Charges for Services | 1,113,691 | 1,117,974 | 1,296,373 | 178,399 |
| Intergovernmental | 724,948 | 721,855 | 569,657 | (152,198) |
| Payments in Lieu of Taxes | 19,307 | 19,307 | 15,616 | (3,691) |
| Contributions and Donations | 350 | 350 | 2,688 | 2,338 |
| Other | 5,631 | 12,208 | 15,102 | 2,894 |
| <i>Total Revenues</i> | <u>4,732,163</u> | <u>4,788,048</u> | <u>5,086,222</u> | <u>298,174</u> |
| Expenditures | | | | |
| Current: | | | | |
| Human Services | <u>4,797,004</u> | <u>4,901,906</u> | <u>4,460,058</u> | <u>441,848</u> |
| <i>Net Change in Fund Balance</i> | (64,841) | (113,858) | 626,164 | 740,022 |
| Fund Balance at Beginning of Year | 2,278,865 | 2,278,865 | 2,278,865 | 0 |
| Prior Year Encumbrances Appropriated | <u>64,840</u> | <u>64,840</u> | <u>64,840</u> | <u>0</u> |
| <i>Fund Balance at End of Year</i> | <u><u>\$2,278,864</u></u> | <u><u>\$2,229,847</u></u> | <u><u>\$2,969,869</u></u> | <u><u>\$740,022</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, 2011

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
|--------------------------------------|-------------------------|---------------------|---------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues | | | | |
| Property Taxes | \$4,660,377 | \$5,358,179 | \$5,854,539 | \$496,360 |
| Charges for Services | 34,400 | 34,400 | 38,883 | 4,483 |
| Intergovernmental | 3,615,431 | 3,595,443 | 4,239,375 | 643,932 |
| Interest | 30,000 | 30,000 | 53,451 | 23,451 |
| Payments in Lieu of Taxes | 36,050 | 36,050 | 31,231 | (4,819) |
| Contributions and Donations | 30,000 | 30,000 | 13,958 | (16,042) |
| Other | 1,500 | 11,035 | 21,027 | 9,992 |
| <i>Total Revenues</i> | <u>8,407,758</u> | <u>9,095,107</u> | <u>10,252,464</u> | <u>1,157,357</u> |
| Expenditures | | | | |
| Current: | | | | |
| Human Services | <u>8,290,558</u> | <u>8,310,416</u> | <u>7,083,905</u> | <u>1,226,511</u> |
| <i>Net Change in Fund Balance</i> | 117,200 | 784,691 | 3,168,559 | 2,383,868 |
| Fund Balance at Beginning of Year | 14,533,569 | 14,533,569 | 14,533,569 | 0 |
| Prior Year Encumbrances Appropriated | <u>109,088</u> | <u>109,088</u> | <u>109,088</u> | <u>0</u> |
| <i>Fund Balance at End of Year</i> | <u>\$14,759,857</u> | <u>\$15,427,348</u> | <u>\$17,811,216</u> | <u>\$2,383,868</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
Children Services Levy Fund
For the Year Ended December 31, 2011

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | Variance with |
|--------------------------------------|---------------------------|---------------------------|---------------------------|--|
| | <u>Original</u> | <u>Final</u> | | Final Budget Positive (Negative) |
| Revenues | | | | |
| Property Taxes | \$2,201,601 | \$2,333,085 | \$2,549,434 | \$216,349 |
| Charges for Services | 1,050,500 | 1,050,500 | 1,269,812 | 219,312 |
| Intergovernmental | 2,534,035 | 2,538,146 | 2,790,951 | 252,805 |
| Payments in Lieu of Taxes | 11,489 | 11,489 | 12,492 | 1,003 |
| Contributions and Donations | 500 | 500 | 2,148 | 1,648 |
| Other | 5,000 | 11,494 | 8,490 | (3,004) |
| <i>Total Revenues</i> | <u>5,803,125</u> | <u>5,945,214</u> | <u>6,633,327</u> | <u>688,113</u> |
| Expenditures | | | | |
| Current: | | | | |
| Human Services | <u>7,579,658</u> | <u>7,644,255</u> | <u>6,405,972</u> | <u>1,238,283</u> |
| <i>Net Change in Fund Balance</i> | (1,776,533) | (1,699,041) | 227,355 | 1,926,396 |
| Fund Balance at Beginning of Year | 5,664,755 | 5,664,755 | 5,664,755 | 0 |
| Prior Year Encumbrances Appropriated | <u>474,825</u> | <u>474,825</u> | <u>474,825</u> | <u>0</u> |
| <i>Fund Balance at End of Year</i> | <u><u>\$4,363,047</u></u> | <u><u>\$4,440,539</u></u> | <u><u>\$6,366,935</u></u> | <u><u>\$1,926,396</u></u> |

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Fund Net Assets
Proprietary Funds
December 31, 2011

| | <u>Business - Type Activities - Enterprise Funds</u> | | | Governmental |
|---|--|---------------------|---------------------|---|
| | <u>Sewer</u> | <u>Water</u> | <u>Total</u> | Activities - Internal Service Funds |
| Assets | | | | |
| Current Assets: | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$5,460,888 | \$3,109,495 | \$8,570,383 | \$2,338,184 |
| Restricted Cash and Cash Equivalents | 236,364 | 3,840 | 240,204 | 0 |
| Prepaid Items | 1,008 | 14,142 | 15,150 | 0 |
| Materials and Supplies Inventory | 555 | 1,648 | 2,203 | 0 |
| Receivables: | | | | |
| Intergovernmental | 43,286 | 277,000 | 320,286 | 0 |
| Accounts | 3,868,320 | 497,149 | 4,365,469 | 0 |
| Interfund | 3,210 | 6,014 | 9,224 | 791,322 |
| <i>Total Current Assets</i> | <u>9,613,631</u> | <u>3,909,288</u> | <u>13,522,919</u> | <u>3,129,506</u> |
| Noncurrent Assets: | | | | |
| Restricted Cash and Cash Equivalents | 0 | 30,825 | 30,825 | 0 |
| Deferred Charges | 183,674 | 104,077 | 287,751 | 0 |
| Non-Depreciable Capital Assets | 1,975,849 | 310,058 | 2,285,907 | 0 |
| Depreciable Capital Assets, Net | 47,780,743 | 21,875,440 | 69,656,183 | 0 |
| <i>Total Noncurrent Assets</i> | <u>49,940,266</u> | <u>22,320,400</u> | <u>72,260,666</u> | <u>0</u> |
| <i>Total Assets</i> | <u>59,553,897</u> | <u>26,229,688</u> | <u>85,783,585</u> | <u>3,129,506</u> |
| Liabilities | | | | |
| Current Liabilities: | | | | |
| Accrued Wages and Benefits | 13,725 | 18,591 | 32,316 | 0 |
| Intergovernmental Payable | 168,602 | 137,623 | 306,225 | 579,556 |
| Accounts Payable | 32,845 | 87,099 | 119,944 | 0 |
| Contracts Payable | 942 | 0 | 942 | 0 |
| Accrued Interest Payable | 74,852 | 20,988 | 95,840 | 0 |
| Retainage Payable | 141,354 | 3,840 | 145,194 | 0 |
| Interfund Payable | 63,661 | 75,767 | 139,428 | 0 |
| Claims Payable - Health Benefits | 0 | 0 | 0 | 1,053,900 |
| Notes Payable | 700,000 | 0 | 700,000 | 0 |
| Current Portion of Compensated Absences Payable | 19,337 | 32,129 | 51,466 | 0 |
| Current Portion of General Obligation Bonds Payable | 576,000 | 304,000 | 880,000 | 0 |
| Current Portion of Revenue Bonds Payable | 67,500 | 0 | 67,500 | 0 |
| Current Portion of OWDA Loans Payable | 149,670 | 144,655 | 294,325 | 0 |
| <i>Total Current Liabilities</i> | <u>2,008,488</u> | <u>824,692</u> | <u>2,833,180</u> | <u>1,633,456</u> |
| Long-Term Liabilities (Net of Current Portion): | | | | |
| Customer Deposits Payable | 0 | 30,825 | 30,825 | 0 |
| Compensated Absences Payable | 13,433 | 33,252 | 46,685 | 0 |
| Claims Payable - Workers' Compensation | 0 | 0 | 0 | 322,018 |
| General Obligation Bonds Payable | 11,135,831 | 5,255,007 | 16,390,838 | 0 |
| Revenue Bonds Payable | 5,261,900 | 0 | 5,261,900 | 0 |
| OWDA Loans Payable | 7,234,009 | 3,611,587 | 10,845,596 | 0 |
| <i>Total Long-Term Liabilities</i> | <u>23,645,173</u> | <u>8,930,671</u> | <u>32,575,844</u> | <u>322,018</u> |
| <i>Total Liabilities</i> | <u>25,653,661</u> | <u>9,755,363</u> | <u>35,409,024</u> | <u>1,955,474</u> |
| Net Assets | | | | |
| Invested in Capital Assets, Net of Related Debt | 24,686,155 | 12,970,684 | 37,656,839 | 0 |
| Restricted for Debt Service | 95,010 | 0 | 95,010 | 0 |
| Unrestricted | 9,119,071 | 3,503,641 | 12,622,712 | 1,174,032 |
| <i>Total Net Assets</i> | <u>\$33,900,236</u> | <u>\$16,474,325</u> | <u>\$50,374,561</u> | <u>\$1,174,032</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, 2011

| | <u>Business - Type Activities - Enterprise Funds</u> | | | Governmental Activities - Internal Service Funds |
|---|--|---------------------|---------------------|---|
| | <u>Sewer</u> | <u>Water</u> | <u>Total</u> | |
| Operating Revenues | | | | |
| Charges for Services | \$4,045,853 | \$3,709,276 | \$7,755,129 | \$9,878,606 |
| Operating Expenses | | | | |
| Personal Services | 524,825 | 708,017 | 1,232,842 | 0 |
| Contractual Services | 2,062,123 | 1,331,214 | 3,393,337 | 2,631,929 |
| Materials and Supplies | 115,821 | 308,153 | 423,974 | 0 |
| Claims | 0 | 0 | 0 | 6,302,820 |
| Depreciation | 1,243,389 | 969,149 | 2,212,538 | 0 |
| Amortization | 130,099 | 0 | 130,099 | 0 |
| Other | 2,645 | 6,724 | 9,369 | 0 |
| <i>Total Operating Expenses</i> | <u>4,078,902</u> | <u>3,323,257</u> | <u>7,402,159</u> | <u>8,934,749</u> |
| <i>Operating Income (Loss)</i> | <u>(33,049)</u> | <u>386,019</u> | <u>352,970</u> | <u>943,857</u> |
| Non-Operating Revenue (Expenses) | | | | |
| Other Non-Operating Revenues | 20,651 | 41,436 | 62,087 | 0 |
| Interest and Fiscal Charges | (1,043,026) | (347,749) | (1,390,775) | 0 |
| Loss on Disposal of Capital Assets | (54,109) | (27,525) | (81,634) | 0 |
| Other Non-Operating Expenses | 0 | 0 | 0 | (6,239) |
| <i>Total Non-Operating Revenue (Expenses)</i> | <u>(1,076,484)</u> | <u>(333,838)</u> | <u>(1,410,322)</u> | <u>(6,239)</u> |
| <i>Income (Loss) Before Contributions and Transfers</i> | <u>(1,109,533)</u> | <u>52,181</u> | <u>(1,057,352)</u> | <u>937,618</u> |
| Capital Contributions from Grants | 43,286 | 277,000 | 320,286 | 0 |
| Capital Contributions from Customers | 1,326,706 | 48,309 | 1,375,015 | 0 |
| Transfers In | 15,602 | 1,569 | 17,171 | 0 |
| Transfers Out | (42,439) | 0 | (42,439) | (85,438) |
| <i>Change in Net Assets</i> | <u>233,622</u> | <u>379,059</u> | <u>612,681</u> | <u>852,180</u> |
| Net Assets Beginning of Year | <u>33,666,614</u> | <u>16,095,266</u> | <u>49,761,880</u> | <u>321,852</u> |
| <i>Net Assets End of Year</i> | <u>\$33,900,236</u> | <u>\$16,474,325</u> | <u>\$50,374,561</u> | <u>\$1,174,032</u> |

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2011

| | <u>Business - Type Activities - Enterprise Funds</u> | | | Governmental Activities - Internal Service Funds |
|---|--|--------------------|--------------------|---|
| | <u>Sewer</u> | <u>Water</u> | <u>Total</u> | |
| Increase (Decrease) in Cash and Cash Equivalents | | | | |
| Cash Flows from Operating Activities | | | | |
| Cash Received from Customers | \$4,242,475 | \$3,720,348 | \$7,962,823 | \$0 |
| Cash Received from Transactions with Other Funds | 0 | 0 | 0 | 9,812,944 |
| Cash Payments for Employee Services and Benefits | (519,270) | (690,522) | (1,209,792) | 0 |
| Cash Payments for Goods and Services | (2,201,548) | (1,517,770) | (3,719,318) | (2,640,458) |
| Cash Payments for Claims | 0 | 0 | 0 | (6,701,169) |
| Other Non-Operating Revenues | 20,651 | 41,436 | 62,087 | 0 |
| Other Non-Operating Expenses | 0 | 0 | 0 | (91,677) |
| Utility Deposits Received | 0 | 20,025 | 20,025 | 0 |
| Utility Deposits Returned | 0 | (2,777) | (2,777) | 0 |
| Utility Deposits Applied | 0 | (9,748) | (9,748) | 0 |
| Other Operating Expenses | (2,645) | (6,632) | (9,277) | 0 |
| <i>Net Cash Provided by Operating Activities</i> | <u>1,539,663</u> | <u>1,554,360</u> | <u>3,094,023</u> | <u>379,640</u> |
| Cash Flows from Noncapital Financing Activities | | | | |
| Advances Out | (253,230) | 0 | (253,230) | 0 |
| Transfers In | 15,602 | 1,569 | 17,171 | 0 |
| Transfers Out | (42,439) | 0 | (42,439) | 0 |
| <i>Net Cash Provided by (Used for) Noncapital Financing Activities</i> | <u>(280,067)</u> | <u>1,569</u> | <u>(278,498)</u> | <u>0</u> |
| Cash Flows from Capital and Related Financing Activities | | | | |
| Payment for Capital Acquisitions | (756,062) | (543,151) | (1,299,213) | 0 |
| Bond Anticipation Notes Issued | 700,000 | 0 | 700,000 | 0 |
| OWDA Loans Issued | 941,749 | 168,280 | 1,110,029 | 0 |
| Tap-In Fees | 319,941 | 48,309 | 368,250 | 0 |
| Capital Grants | 190,023 | 0 | 190,023 | 0 |
| Principal Paid on General Obligation Bonds | (560,500) | (289,000) | (849,500) | 0 |
| Principal Paid on Bond Anticipation Notes | (750,000) | 0 | (750,000) | 0 |
| Principal Paid on OWDA Loans | (243,008) | (111,803) | (354,811) | 0 |
| Principal Paid on Revenue Bonds | (64,900) | 0 | (64,900) | 0 |
| Interest and Fiscal Charges Paid on General Obligation Bonds | (513,953) | (261,986) | (775,939) | 0 |
| Interest and Fiscal Charges Paid on Bond Anticipation Notes | (12,081) | 0 | (12,081) | 0 |
| Interest and Fiscal Charges Paid on OWDA Loans | (260,218) | (46,064) | (306,282) | 0 |
| Interest and Fiscal Charges Paid on Revenue Bonds | (243,393) | 0 | (243,393) | 0 |
| <i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i> | <u>(1,252,402)</u> | <u>(1,035,415)</u> | <u>(2,287,817)</u> | <u>0</u> |
| <i>Net Increase in Cash and Cash Equivalents</i> | 7,194 | 520,514 | 527,708 | 379,640 |
| Cash and Cash Equivalents Beginning of Year | <u>5,690,058</u> | <u>2,623,646</u> | <u>8,313,704</u> | <u>1,958,544</u> |
| <i>Cash and Cash Equivalents End of Year</i> | <u>\$5,697,252</u> | <u>\$3,144,160</u> | <u>\$8,841,412</u> | <u>\$2,338,184</u> |

(continued)

Muskingum County, Ohio
Statement of Cash Flows
Proprietary Funds (Continued)
For the Year Ended December 31, 2011

| | <u>Business - Type Activities - Enterprise Funds</u> | | | Governmental Activities - Internal Service Funds |
|---|--|--------------------|--------------------|---|
| | <u>Sewer</u> | <u>Water</u> | <u>Total</u> | |
| Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities | | | | |
| Operating Income (Loss) | (\$33,049) | \$386,019 | \$352,970 | \$943,857 |
| Adjustments: | | | | |
| Other Non-Operating Revenues | 20,651 | 41,436 | 62,087 | 0 |
| Other Non-Operating Expenses | 0 | 0 | 0 | (91,677) |
| Depreciation | 1,243,389 | 969,149 | 2,212,538 | 0 |
| Amortization | 130,099 | 0 | 130,099 | 0 |
| Changes in Assets and Liabilities: | | | | |
| Decrease in Accounts Receivable | 194,675 | 11,572 | 206,247 | 0 |
| Increase in Prepaid Items | (571) | (11,528) | (12,099) | 0 |
| (Increase) Decrease in Interfund Receivable | 1,947 | (500) | 1,447 | (65,662) |
| (Increase) Decrease in Materials and Supplies Inventory | (49) | 1,809 | 1,760 | 0 |
| Increase (Decrease) in Accounts Payable | (20,253) | 22,221 | 1,968 | 0 |
| Increase (Decrease) in Accrued Wages and Benefits | (518) | 1,510 | 992 | 0 |
| Decrease in Contracts Payable | (18,329) | 0 | (18,329) | 0 |
| Decrease in Retainage Payable | (54,266) | (5,520) | (59,786) | 0 |
| Increase in Compensated Absences Payable | 1,396 | 6,605 | 8,001 | 0 |
| Increase in Interfund Payable | 52,397 | 64,583 | 116,980 | 0 |
| Decrease in Claims Payable | 0 | 0 | 0 | (205,700) |
| Increase in Customer Deposits Payable | 0 | 7,500 | 7,500 | 0 |
| Increase (Decrease) in Intergovernmental Payable | 22,144 | 59,504 | 81,648 | (201,178) |
| <i>Net Cash Provided by (Used for) Operating Activities</i> | <u>\$1,539,663</u> | <u>\$1,554,360</u> | <u>\$3,094,023</u> | <u>\$379,640</u> |

Noncash Transactions:

During 2011, capital contributions from customers increased \$1,006,765 in the Sewer Enterprise Fund due to an increase in receivables for unbilled tap-in fees. The Sewer Enterprise Fund reflects a net decrease in capital contributions from grants of \$146,737 resulting from a decrease in intergovernmental receivables. The Water Enterprise Fund reflects a net increase in capital contributions from grants in the amount of \$277,000 resulting from an increase in intergovernmental receivables.

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2011

| | |
|--|----------------------------|
| Assets | |
| Equity in Pooled Cash and Cash Equivalents | \$14,655,781 |
| Cash and Cash Equivalents in Segregated Accounts | 1,148,032 |
| Receivables: | |
| Permissive Motor Vehicle License Tax | 3,697 |
| Intergovernmental | 7,167,124 |
| Accounts | 3,366,623 |
| Property Taxes | 68,189,293 |
| Lodging Taxes | 23,371 |
| Payments in Lieu of Taxes | 287,344 |
| | <hr/> |
| <i>Total Assets</i> | <u><u>\$94,841,265</u></u> |
| | |
| Liabilities | |
| Intergovernmental Payable | \$85,888,656 |
| Deposits Held and Due to Others | 300,431 |
| Undistributed Monies | 8,652,178 |
| | <hr/> |
| <i>Total Liabilities</i> | <u><u>\$94,841,265</u></u> |

See accompanying notes to the basic financial statements

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2011

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, County Recorder, Clerk of Courts, County Coroner, County Engineer, Prosecuting Attorney, County Sheriff, two County Court Judges, and four Common Pleas Court Judges. Although the elected officials manage the internal operations of their respective departments, the County Commissioners authorize expenditures as well as serve as the budget and taxing authority, contracting body, and chief administrators of public services for the County, including each of these departments.

Reporting Entity

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

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

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

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2011

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

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

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

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

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2011

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 20.

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 21.

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

The County is associated with the County Risk Sharing Authority, Inc. (CORSA), a public entity pool. Additional information concerning this organization is presented in Note 22.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2011

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, 2011

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 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.

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

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

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

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

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

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

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.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2011

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, 2011

D. Basis of Accounting

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

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

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

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

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

Property taxes for which there is an enforceable legal claim as of December 31, 2011, but which were levied to finance year 2012 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, 2011

E. Budgetary Process

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

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

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

Differences between the structures used for budgeting and the fund structure used for generally accepted accounting principles reporting should be disclosed as perspective differences. For the County, this includes a portion of the Debt Service Fund which is reclassified to the Maysville Building Renovations Capital Projects Fund which is the fund that reflects the short-term note liability.

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 2011, investments were limited to non-participating certificates of deposit, certificates of deposit, and federal, state, and local agency securities. Except for non-participating contracts and certificates of deposit, investments are reported at fair value which is based on quoted market prices. Non-participating investment contracts and certificates of deposit are reported at cost or amortized cost. Investments of the cash management pool and investments with original maturities of three months or less at the time they are purchased by the County are presented on the financial statements as cash equivalents. Investments with an initial maturity of more than three months not purchased from the pool are reported as investments. The County has segregated bank accounts for monies held separate from the County's central bank accounts. These bank accounts are presented on the financial statements as "Cash and Cash Equivalents in Segregated Accounts" since they are not required to be deposited into the County Treasury.

Interest revenue is distributed to the funds according to the Muskingum County Prosecutor's interpretation of Ohio constitutional and statutory requirements. During 2011, interest was distributed to the General Fund, and certain special revenue funds. Interest revenue credited to the General Fund during 2011 amounted to \$847,633, which includes \$771,160 assigned from other County funds.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2011

G. Restricted Assets

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

H. Receivables and Payables

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

I. Inventory of Supplies

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

J. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2011, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

K. Interfund Balances

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

L. Capital Assets

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

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.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2011

The County maintains a capitalization threshold of five thousand dollars. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Interest costs incurred during the construction of capital assets utilized by the enterprise funds are also capitalized.

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

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

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

M. Compensated Absences

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

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

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.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2011

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

Fund balance is divided into five classifications based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in governmental funds. The classifications are as follows:

Nonspendable The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The “not in spendable form” includes items that are not expected to be converted to cash.

Restricted Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions or enabling legislation (County resolutions).

Enabling legislation authorizes the County to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means that the County can be compelled by an external party, such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for the purposes specific by the legislation.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2011

Committed The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the County Commissioners. Those committed amounts cannot be used for any other purpose unless the Commissioners removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by County Commissioners, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts represent intended uses established by the County Commissioners or a County official delegated that authority by resolution or by State Statute.

Unassigned Unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The County applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

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.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2011

S. Net Assets

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

T. Operating Revenues and Expenses

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

U. Extraordinary and Special Items

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

V. Estimates

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

NOTE 3 - CHANGE IN ACCOUNTING PRINCIPLES AND RESTATEMENT OF FUND BALANCES

For 2011, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions" and Statement No. 59, "Financial Statements Omnibus".

GASB Statement No. 54 addresses the classification of governmental fund balance and clarifies the governmental fund type definitions. The implementation of this Statement resulted in the fund balance of governmental funds being assigned to the appropriate accounts as defined by the Statement which did not result in the restatement of total fund balance. The implementation of this Statement also resulted in two funds that were previously reported as a special revenue fund and a capital projects fund being combined with the General Fund. In addition, another fund previously classified as a capital projects fund is now classified as a special revenue fund.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2011

GASB Statement No. 59 addresses significant practice issues that have arisen when accounting for financial instruments and external investment pools. The implementation of this statement did not result in any change to the County's financial statements.

The implementation of GASB Statement No. 54 had the following effect on fund balances of the major and nonmajor funds as previously reported:

| | General | Other Governmental Funds |
|---|--------------------|--------------------------------|
| Fund Balance at December 31, 2010 | \$6,498,961 | \$12,442,409 |
| GASB 54 Change in Fund Structure | <u>1,066,756</u> | <u>(1,066,756)</u> |
| Adjusted Fund Balance at December 31, 2010 | <u>\$7,565,717</u> | <u>\$11,375,653</u> |

NOTE 4 - BUDGETARY BASIS OF ACCOUNTING

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

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2011

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 | County Home Levy | Starlight School Levy | Children Services Levy |
| GAAP Basis | (\$1,746,413) | \$165,050 | \$689,782 | \$3,198,202 | \$715,841 |
| Net Adjustment for Revenue Accruals | (137,966) | (146,343) | 0 | 23,006 | (22,834) |
| Beginning of the Year: | | | | | |
| Unrecorded Cash | 51,284 | 32,003 | 0 | 0 | 0 |
| Unreported Interest | 9,514 | 0 | 0 | 0 | 0 |
| Agency Fund Cash Allocation | 116,800 | 0 | 135,814 | 271,627 | 108,651 |
| Prepaid Items | 217,540 | 4,873 | 1,441 | 16,219 | 55 |
| End of the Year: | | | | | |
| Unrecorded Cash | (79,369) | (191,323) | 0 | 0 | 0 |
| Unreported Interest | (165,808) | 0 | 0 | 0 | 0 |
| Agency Fund Cash Allocation | (98,823) | 0 | (114,910) | (229,820) | (91,928) |
| Prepaid Items | (227,871) | (7,614) | 0 | (14,935) | (4,378) |
| Net Adjustment for Expenditure Accruals | 604,506 | (31,413) | (15,528) | 36,401 | (106,565) |
| Transfers In | 0 | (75,372) | 0 | 0 | 0 |
| Transfers Out | (24,628) | 0 | 0 | 0 | 0 |
| Advances In | 485,915 | 0 | 0 | 0 | 0 |
| Advances Out | (1,677,852) | 0 | 0 | 0 | 0 |
| Encumbrances | (427,857) | (232,181) | (70,435) | (132,141) | (371,487) |
| Budget Basis | <u>(\$3,101,028)</u> | <u>(\$482,320)</u> | <u>\$626,164</u> | <u>\$3,168,559</u> | <u>\$227,355</u> |

Muskingum County, Ohio

**Notes to the Basic Financial Statements
December 31, 2011**

NOTE 5 - ACCOUNTABILITY AND COMPLIANCE

A. Accountability

The following funds had deficit fund balances/net assets as of December 31, 2011:

| Fund Type/Fund | Deficit Fund Balances/ Net Assets |
|---|--------------------------------------|
| <u>Special Revenue Funds:</u> | |
| Drug Abuse Resistance Education (DARE) | \$36 |
| Block Grants | 6,091 |
| | |
| <u>Capital Project Funds:</u> | |
| Putnam Building Renovations | 100,191 |
| Maysville Building Renovations | 1,979,857 |
| | |
| Self-Insurance Health Internal Service Fund | 208,129 |

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

B. Legal Compliance

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

| Fund Type/Fund | Excess |
|--------------------------------|----------|
| <u>Special Revenue Funds:</u> | |
| Tuberculosis Clinic | |
| Health | |
| Materials and Supplies | \$14,467 |
| Motor Vehicle and Gasoline Tax | |
| Capital Outlay | |
| Capital Outlay | 750,000 |
| Intergovernmental | |
| Contractual Services | 137,323 |
| | |
| Debt Service Fund | |
| Interest and Fiscal Charges | 1,446 |

Contrary to section 5705.39, Revised Code, the Redevelopment Tax Equivalent Special Revenue Fund had appropriations exceeding estimated resources at year end in the amount of \$1,134.

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

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2011

NOTE 6 - DEPOSITS AND INVESTMENTS

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

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

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

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2011

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.
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.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2011

At December 31, 2011, the County's Starlight School Levy Special Revenue Fund had a cash balance of \$2,628,299 with MEORC, a jointly governed organization (see Note 20). The money is held by MEORC in a pooled account which is representative of numerous entities and therefore cannot be classified by risk under GASB Statement 40. Any risk associated with the cash and cash equivalents and investments for MEORC as a whole may be obtained from their audit report. To obtain financial information, write to the Mid East Ohio Regional Council, Cathy Henthorn, who serves as Director of Financial Operations, 1 Avalon Road, Mt. Vernon, Ohio 43050.

Cash on Hand

At year-end, the County had \$588,039 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, \$35,294,189 of the County's bank balance of \$47,438,348 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

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

Investments

As of December 31, 2011, the County had the following investments. All investments are in an internal investment pool.

| | Fair Value | Maturity | Percent of Total Investments | Rating | Rating Agency |
|--|----------------------------|--------------------------|------------------------------------|--------|------------------|
| Federal Home Loan Mortgage Corporation Bonds | \$1,000,138 | 10/25/2013 | 4.89% | AA+ | S&P |
| Federal National Mortgage Association Bonds | 1,006,464 | 10/29/2015 to 11/30/2015 | 4.92% | AA+ | S&P |
| Federal Home Loan Bank Bonds | 9,522,355 | 10/25/2012 to 11/17/2016 | 46.60% | AA+ | S&P |
| State and Local Government Series Bonds | 21,700 | 07/01/2012 to 07/01/2014 | 0.11% | AAA | S&P |
| Federal Farm Credit Bank Bonds | 8,886,142 | 04/08/2013 to 10/11/2016 | 43.48% | AA+ | S&P |
| Total | <u><u>\$20,436,799</u></u> | | <u><u>100.00%</u></u> | | |

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2011

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 and public utility property located in the County. Property tax revenue received during 2011 for real and public utility property taxes represents collections of 2010 taxes.

2011 real property taxes were levied after October 1, 2011, on the assessed value as of January 1, 2011, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2011 real property taxes are collected in and intended to finance 2012.

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. 2011 public utility property taxes which became a lien December 31, 2010, were levied after October 1, 2011, and are collected in 2012 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2011, was \$14.05 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2011 property tax receipts were based are as follows:

| | |
|----------------------------------|-------------------------------|
| Real Property | \$1,455,248,080 |
| Public Utility Personal Property | 142,961,480 |
| Total Assessed Value | <u><u>\$1,598,209,560</u></u> |

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2011

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 portion of the taxes collected. The collection and distribution of taxes for all subdivisions, excluding the County itself, is accounted for through agency funds. The amount of the County's tax collections is accounted for within the applicable funds. Property taxes receivable represents real and public utility taxes and outstanding delinquencies which are measurable as of December 31, 2011, 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 2011 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as revenue while the remainder of the receivable is deferred.

NOTE 8 - PERMISSIVE SALES AND USE TAXES

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

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

NOTE 9 - RECEIVABLES

Receivables at December 31, 2011, consisted of taxes, payments in lieu of taxes, accrued interest, sales taxes, permissive motor vehicle license tax, accounts (billings for user charged services, including unbilled utility services and tap-in fees that the County is allowing property owners to pay over time), special assessments, interfund, loans, and intergovernmental receivables arising from grants, entitlements and shared revenues. A summary of the principal items of intergovernmental receivables follows:

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2011

| <u>Governmental Activities</u> | <u>Amount</u> |
|--|--------------------|
| Property Tax Allocations | \$1,165,565 |
| Local Government Subsidies | 584,340 |
| Highway Traffic Safety Grant | 1,175 |
| JAG Grant | 14,269 |
| Felony Delinquent Care and Custody Grants | 62,282 |
| Homeland Security Grants | 1,523 |
| Emergency Management Grants | 14,295 |
| Business Incubator Grants | 1,647,950 |
| Highway Grants | 51,618 |
| Public Defender | 88,397 |
| Detention Reimbursements | 62,490 |
| Estate Taxes | 11,876 |
| MVL Distribution | 1,319,649 |
| Gasoline Excise Tax | 1,124,241 |
| JEDD Income Tax Sharing | 115,027 |
| 911 Wireless Grant | 22,030 |
| Victims of Criminal Account Grant | 30,297 |
| Ohio Childrens' Trust Grant | 13,832 |
| Community Development Block Grants | 1,300,123 |
| Jail Reduction Grant | 22,033 |
| Community Corrections Grant | 125,413 |
| Tuberculosis Reimbursements | 40,000 |
| Children Services Grants and Subsidies | 683,704 |
| Child Support Enforcement Grants and Subsidies | 65,969 |
| Starlight School Levy Grants and Subsidies | 303,157 |
| Miscellaneous Intergovernmental Receivables | 106,947 |
| Total Governmental Activities | <u>8,978,202</u> |
| <u>Business - Type Activities</u> | |
| Water Pollution Control Grant | 43,286 |
| Community Development Block Grants | 277,000 |
| Total Business-Type Activities | <u>320,286</u> |
| Total Intergovernmental Receivables | <u>\$9,298,488</u> |

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

Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Delinquent property taxes deemed collectible by the County Auditor and recorded as a receivable in the amount of \$3,665,361 may not be collected within one year.

During 2011 and in previous years, several tax abatement agreements were entered into between the County and local businesses to encourage economic growth in the County. In addition to the abatements, the businesses also agreed with the County and various school districts to make compensation payments in lieu of taxes. Each agreement states a specified percentage that the businesses will pay based on what the property taxes would normally have been. The receivable has been recorded in each of the levied funds. The County is not able to record a receivable for the entire amount of all payments because the payments are based upon projected collections.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2011

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, 2011.

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 \$278,511. The County has \$25,776 in delinquent special assessments at December 31, 2011.

Loans Receivable, although ultimately collectible, will not be collected within one year. The County is reflecting a \$283,229 loan receivable in the Debt Service Fund with no amount expected to be received during 2012. This is the result of a loan made to the County Fairboard during 2002. The remaining loans receivable in the amount of \$48,000 in the General Fund represents a loan made to Forever Dads (\$12,000) and the Zanesville-Muskingum County Port Authority (\$36,000) that is to be repaid during 2012.

NOTE 10 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2011, was as follows:

| | Balance December 31, 2010 | Additions | Reductions | Balance December 31, 2011 |
|--|------------------------------|----------------------|----------------------|------------------------------|
| <u>Governmental Activities</u> | | | | |
| Non-Depreciable Capital Assets: | | | | |
| Land | \$6,680,764 | \$63,800 | (\$67,670) | \$6,676,894 |
| Land Improvements | 33,776,982 | 174,088 | 0 | 33,951,070 |
| Construction in Progress | 86,856 | 1,841,027 | (44,548) | 1,883,335 |
| Total Non-Depreciable Capital Assets | <u>40,544,602</u> | <u>2,078,915</u> | <u>(112,218)</u> | <u>42,511,299</u> |
| Depreciable Capital Assets: | | | | |
| Buildings | 41,457,860 | 279,472 | (1,427,300) | 40,310,032 |
| Machinery, Equipment, Furniture and Fixtures | 6,345,228 | 544,595 | (30,100) | 6,859,723 |
| Vehicles | 6,710,463 | 713,294 | (133,240) | 7,290,517 |
| Infrastructure | 52,162,693 | 1,653,334 | (2,239,096) | 51,576,931 |
| Total Depreciable Capital Assets | <u>106,676,244</u> | <u>3,190,695</u> | <u>(3,829,736)</u> | <u>106,037,203</u> |
| Accumulated Depreciation: | | | | |
| Buildings | (10,754,770) | (819,014) | 544,714 | (11,029,070) |
| Machinery, Equipment, Furniture and Fixtures | (5,240,381) | (382,244) | 30,100 | (5,592,525) |
| Vehicles | (5,294,319) | (440,382) | 125,540 | (5,609,161) |
| Infrastructure | (23,807,238) | (2,043,862) | 1,500,203 | (24,350,897) |
| Total Accumulated Depreciation | <u>(45,096,708)</u> | <u>(3,685,502) *</u> | <u>2,200,557</u> | <u>(46,581,653)</u> |
| Total Depreciable Capital Assets, Net | <u>61,579,536</u> | <u>(494,807)</u> | <u>(1,629,179)</u> | <u>59,455,550</u> |
| Governmental Capital Assets, Net | <u>\$102,124,138</u> | <u>\$1,584,108</u> | <u>(\$1,741,397)</u> | <u>\$101,966,849</u> |

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2011

*Depreciation expense was charged to governmental activities as follows:

| | |
|----------------------------|-------------|
| General Government: | |
| Legislative and Executive | \$247,245 |
| Judicial | 137,778 |
| Public Safety | 400,618 |
| Public Works | 2,450,943 |
| Health | 55,557 |
| Human Services | 393,361 |
| Total Depreciation Expense | \$3,685,502 |

| | Balance December 31, 2010 | Additions | Reductions | Balance December 31, 2011 |
|---|------------------------------|---------------|---------------|------------------------------|
| <u>Business - Type Activities</u> | | | | |
| Non-Depreciable Capital Assets: | | | | |
| Land | \$199,100 | \$0 | \$0 | \$199,100 |
| Construction in Progress | 3,291,434 | 912,309 | (2,116,936) | 2,086,807 |
| Total Non-Depreciable Capital Assets | 3,490,534 | 912,309 | (2,116,936) | 2,285,907 |
| Depreciable Capital Assets: | | | | |
| Buildings | 836,307 | 0 | 0 | 836,307 |
| Machinery, Equipment, Furniture and Fixtures | 438,992 | 47,829 | 0 | 486,821 |
| Vehicles | 754,702 | 32,817 | 0 | 787,519 |
| Infrastructure | 96,416,987 | 2,423,194 | (106,068) | 98,734,113 |
| Total Depreciable Capital Assets | 98,446,988 | 2,503,840 | (106,068) | 100,844,760 |
| Accumulated Depreciation: | | | | |
| Buildings | (419,149) | (20,328) | 0 | (439,477) |
| Machinery, Equipment, Furniture and Fixtures | (310,664) | (74,249) | 0 | (384,913) |
| Vehicles | (688,058) | (31,499) | 0 | (719,557) |
| Infrastructure | (27,452,503) | (2,216,561) | 24,434 | (29,644,630) |
| Total Accumulated Depreciation | (28,870,374) | (2,342,637) * | 24,434 | (31,188,577) |
| Total Depreciable Capital Assets, Net | 69,576,614 | 161,203 | (81,634) | 69,656,183 |
| Business - Type Activities Capital Assets, Net | \$73,067,148 | \$1,073,512 | (\$2,198,570) | \$71,942,090 |

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

NOTE 11 - RISK MANAGEMENT

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

Muskingum County, Ohio

**Notes to the Basic Financial Statements
December 31, 2011**

Coverage is as follows:

Property Coverage:

| | |
|---------------------|--------------------------------------|
| Property | \$127,657,389 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 |
| Attorney Disciplinary Proceedings | \$25,000 each occurrence \$25,000 annual aggregate |
| Medical Professional Liability | \$8,000,000 each occurrence |
| Law Enforcement Liability | \$1,000,000 each occurrence |
| Errors and Omissions Liability | \$1,000,000 each occurrence \$1,000,000 annual aggregate |
| Excess Liability | \$7,000,000 each occurrence \$7,000,000 annual aggregate |

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

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

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

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

The claims liability of the Self-Insurance Health Internal Service Fund of \$1,053,900 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 2010 and 2011 were:

| Fund | Balance at Beginning of Year | Current Year Claims | Claims Payments | Balance at End of Year |
|-----------------------|---------------------------------|------------------------|--------------------|---------------------------|
| Self Insurance Health | | | | |
| 2010 | \$1,707,800 | \$7,142,520 | \$7,497,320 | \$1,353,000 |
| 2011 | 1,353,000 | 6,038,340 | 6,337,440 | 1,053,900 |

Muskingum County, Ohio

**Notes to the Basic Financial Statements
December 31, 2011**

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 2011 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 \$901,574 have been accrued as liabilities at December 31, 2011, 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, 2011, 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 2010 and 2011 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 |
|---|---------------------------------|------------------------|--------------------|---|---------------------------|
| 2010 | \$894,674 | \$350,508 | \$167,763 | (\$68,067) | \$1,009,352 |
| 2011 | 1,009,352 | 264,480 | 363,729 | (8,529) | 901,574 |

NOTE 12 - DEFINED BENEFIT PENSION PLANS

A. Ohio Public Employees Retirement System

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

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2011

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

Funding Policy - The Ohio Revised Code provides statutory authority for member and employer contributions and currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for law enforcement and public safety employer units. Member contribution rates, as set forth in the Ohio Revised Code, are not to exceed 10 percent of covered payroll for members in State and local divisions and 12 percent for law enforcement and public safety members. For the year ended December 31, 2011, members in state and local classifications contributed 10 percent of covered payroll while public safety and law enforcement members contributed 11 percent and 11.6 percent, respectively. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Pension Plan. For 2011, member and employer contribution rates were consistent across all three plans.

The County's 2011 contribution rate was 14 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 18.1 percent of covered payroll. The portion of employer contributions used to fund pension benefits is net of post-employment health care benefits. The portion of employer contribution allocated to health care for members in the Traditional Plan was 4 percent for 2011. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05 percent for 2011. Employer contributions rates are actuarially determined.

The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2011, 2010, and 2009 were \$3,563,643, \$2,723,207, and \$2,505,810 respectively. For 2011, 96 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2010 and 2009. Contributions to the Member-Directed Plan for 2011 were \$68,992 made by the County and \$49,280 made by the plan members.

B. State Teachers Retirement System (STRS)

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

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2011

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

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

Funding Policy - For the fiscal year ended December 31, 2011, 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 2010, the portion used to fund pension obligations was also 13 percent. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to STRS Ohio for the years ended December 31, 2011, 2010, and 2009 were \$87,645, \$100,519, and \$115,660, respectively; 96 percent has been contributed for 2011 and 100 percent for years 2010 and 2009. Contributions to the DC and Combined plans for 2011 were \$85 made by the County and \$61 made by the plan members.

NOTE 13 - POST-EMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System (OPERS)

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2011

In order to qualify for post-employment health care coverage, age and service retirees under the Traditional Pension and Combined Plans must have ten or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The Ohio Revised Code permits, but does not mandate, 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 visiting <https://www.opers.org/investments/cafr.shtml>, writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

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

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2011, state and local government employers contributed at a rate of 14 percent of covered payroll, and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code.

Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding post-employment health care benefits. The portion of employer contributions allocated to health care for members in the Traditional Plan was 4 percent for 2011. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05 percent for 2011.

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

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2011, 2010, and 2009 were \$1,369,790, \$1,559,229 and \$1,829,177 respectively; 96 percent has been contributed for 2011 and 100 percent for 2010 and 2009.

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

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2011

B. State Teachers Retirement System (STRS)

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

Funding Policy - Ohio law authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2011, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. The County's contributions for health care for the years ended December 31, 2011, 2010, and 2009 were \$6,742, \$7,732 and \$8,897, respectively; 96 percent has been contributed for 2011 and 100 percent has been contributed for 2010 and 2009.

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 covered under the County's self-insurance program. MedBen health coverage is one alternative. The County also offers life insurance coverage through MetLife Inc., vision coverage through the Vision Service Plan, Inc., and dental coverage through MedBen.

C. Early Retirement Incentive

In previous years, the County has offered multiple one-time retirement incentives. The amount of the incentives is based upon the employees' salaries and years of credit needed to be purchased to take advantage of this option. The OPERS requirements vary in that the County can pay for this cost in one-lump sum or over a period of years. The option chosen by the County depends upon the fund balances at the time these payments are due. This incentive stopped being offered on June 30, 2007 and was completely paid off during 2011.

Muskingum County, Ohio

**Notes to the Basic Financial Statements
December 31, 2011**

NOTE 15 - CAPITAL LEASES-LESSEE DISCLOSURE

In prior years, the County has entered into capitalized leases for copiers, postage machines, vehicles, road equipment, excavators, a material spreader, and a hydraulic system. During 2011, the County entered into a lease arrangement in the amount of \$112,475 for five vehicles to be used by the sheriff's department. Each lease meets the criteria of a capital lease set forth in the Statement of Financial Accounting Standards No. 13 "Accounting for Leases", which defines a capital lease as one which transfers benefits and risks of ownership to the lessee. Capital lease payments are reflected as debt service expenditures in the basic financial statements for the governmental funds.

The assets acquired by lease have been capitalized in the government-wide statements governmental activities in the amount of \$1,829,401, 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 \$1,314,873 at December 31, 2011. Principal payments toward all capital leases during 2011 totaled \$268,569 for governmental activities.

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

| <u>Year</u> | <u>Principal</u> | <u>Interest</u> |
|-------------|------------------|-----------------|
| 2012 | \$233,198 | \$22,346 |
| 2013 | 187,816 | 13,257 |
| 2014 | 153,813 | 7,091 |
| 2015 | 157,826 | 3,076 |
| Total | <u>\$732,653</u> | <u>\$45,770</u> |

NOTE 16 - CONTRACTUAL COMMITMENTS

As of December 31, 2011, 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 12/31/2011</u> | <u>Amounts Remaining on Contracts</u> |
|-------------------------------|--------------------|---------------------------------|--|---|
| Business Incubator | Maysville Building | | | |
| Building Renovations | Capital Projects | \$1,701,539 | \$1,671,901 | \$29,638 |
| Olde Falls Road Sewer Project | Sewer Enterprise | 1,495,277 | 1,493,225 | 2,052 |
| Coopermill Sewer Project | Sewer Enterprise | 1,766,922 | 1,625,569 | 141,353 |
| | | <u>\$4,963,738</u> | <u>\$4,790,695</u> | <u>\$173,043</u> |

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2011

NOTE 17 - LONG-TERM OBLIGATIONS

Changes in the County's long-term obligations during 2011 consist of the following:

| | Outstanding 12/31/2010 | Additions | Deletions | Outstanding 12/31/2011 | Amounts Due Within One Year |
|--|---------------------------|--------------------|--------------------|---------------------------|-----------------------------------|
| Governmental Activities | | | | | |
| General Obligation Bonds: | | | | | |
| 2002 Various Interest Rate Various Purpose Serial Bonds - \$1,670,000 | \$815,000 | \$0 | \$120,000 | \$695,000 | \$125,000 |
| 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 | 555,000 | 0 | 35,000 | 520,000 | 35,000 |
| 2006 Various Interest Rate Various Purpose Term Bonds - \$260,000 | 260,000 | 0 | 0 | 260,000 | 0 |
| Bond Premium | 720 | 0 | 45 | 675 | 0 |
| 2009 Various Interest Rate Various Purpose Improvement Serial Bonds - \$2,270,000 | 2,183,000 | 0 | 87,000 | 2,096,000 | 92,000 |
| Bond Premium | 14,231 | 0 | 749 | 13,482 | 0 |
| 2009 Various Interest Rate Various Purpose County Facilities Refunding Serial Bonds - \$9,425,000 | 7,525,000 | 0 | 825,000 | 6,700,000 | 845,000 |
| Bond Premium | 134,657 | 0 | 7,921 | 126,736 | 0 |
| Deferred Amount on Refunding | (296,480) | 0 | (17,440) | (279,040) | 0 |
| Total General Obligation Bonds | 12,276,128 | 0 | 1,058,275 | 11,217,853 | 1,097,000 |
| Special Assessment Debt with Governmental Commitment: | | | | | |
| 1989 7.89% Maysville Special Assessment OWDA - \$445,478 | 62,369 | 0 | 17,819 | 44,550 | 17,819 |
| 1996 Variable Interest Nob Hill Special Assessment Bonds - \$610,000 | 265,000 | 0 | 35,000 | 230,000 | 40,000 |
| 2002 Various Interest Rate Ash Meadows Special Assessment Serial Bonds - \$130,000 | 60,000 | 0 | 10,000 | 50,000 | 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 | 39,500 | 0 | 3,500 | 36,000 | 3,000 |
| 2003 Various Interest Rate Capital Facilities Refunding Term Bonds - \$17,000 | 17,000 | 0 | 0 | 17,000 | 0 |
| Deferred Amount on Refunding | (7,452) | 0 | (414) | (7,038) | 0 |
| 2008 4.21% Rose Hill Road Area Waterline Special Assessment OWDA - \$172,042 | 169,098 | 0 | 3,069 | 166,029 | 3,185 |
| Total Special Assessment Debt | 690,515 | 0 | 68,974 | 621,541 | 74,004 |
| Long-Term Bond Anticipation Notes: | | | | | |
| 2011 4.25% Taxable County Building Acquisition Note - \$450,000 | 0 | 400,000 | 0 | 400,000 | 0 |
| 2010 4.25% County Building Acquisition Note - \$467,000 | 467,000 | 0 | 467,000 | 0 | 0 |
| Total Long-Term Bond Anticipation Notes | 467,000 | 400,000 | 467,000 | 400,000 | 0 |
| Compensated Absences | 3,583,851 | 1,846,010 | 1,930,570 | 3,499,291 | 1,623,024 |
| Workers' Compensation Claims Payable | 228,618 | 93,400 | 0 | 322,018 | 0 |
| Long-Term Contracts Payable - TID | 8,246,127 | 0 | 2,010,201 | 6,235,926 | 648,095 |
| Capital Leases | 888,747 | 112,475 | 268,569 | 732,653 | 233,198 |
| Early Retirement Incentive Payable | 112,922 | 0 | 112,922 | 0 | 0 |
| Total Governmental Activities | \$26,493,908 | \$2,451,885 | \$5,916,511 | \$23,029,282 | \$3,675,321 |

(continued)

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2011

(continued)

| | Outstanding 12/31/2010 | Additions | Deletions | Outstanding 12/31/2011 | Amounts Due Within One Year |
|---|---------------------------|-----------|----------------|---------------------------|-----------------------------------|
| <u>Business-Type Activities</u> | | | | | |
| General Obligation Bonds: | | | | | |
| 2002 Various Interest Rate Sewer Improvement Serial Bonds - \$940,000 | \$460,000 | \$0 | \$70,000 | \$390,000 | \$70,000 |
| 2002 Various Interest Rate Sewer Improvement Term Bonds - \$605,000 | 605,000 | 0 | 0 | 605,000 | 0 |
| 2003 Various Interest Rate Capital Facilities Refunding Serial Bonds - \$7,641,000 | 5,495,500 | 0 | 331,500 | 5,164,000 | 347,000 |
| 2003 Various Interest Rate Capital Facilities Refunding Term Bonds - \$2,078,000 | 2,078,000 | 0 | 0 | 2,078,000 | 0 |
| Bond Discount | (11,016) | 0 | (612) | (10,404) | 0 |
| Deferred Amount on Refunding | (517,599) | 0 | (34,442) | (483,157) | 0 |
| 2006 Various Interest Rate Sewer Improvement Serial Bonds - \$5,995,000 | 4,855,000 | 0 | 315,000 | 4,540,000 | 325,000 |
| 2006 Various Interest Rate Sewer Improvement Term Bonds - \$2,125,000 | 2,125,000 | 0 | 0 | 2,125,000 | 0 |
| Bond Premium | 6,512 | 0 | 407 | 6,105 | 0 |
| 2009 Various Interest Rate Various Purpose Improvement Serial Bonds - \$2,135,000 | 2,057,000 | 0 | 83,000 | 1,974,000 | 83,000 |
| Bond Premium | 6,593 | 0 | 347 | 6,246 | 0 |
| 2009 Various Interest Rate Various Purpose County Facilities Refunding Serial Bonds - \$580,000 | 475,000 | 0 | 50,000 | 425,000 | 55,000 |
| Bond Premium | 3,145 | 0 | 185 | 2,960 | 0 |
| Deferred Amount on Refunding | (81,719) | 0 | (4,807) | (76,912) | 0 |
| 2009 Various Interest Rate Various Purpose County Facilities Refunding Term Bonds - \$525,000 | 525,000 | 0 | 0 | 525,000 | 0 |
| Total General Obligation Bonds | 18,081,416 | 0 | 810,578 | 17,270,838 | 880,000 |
| Long-Term Bond Anticipation Note: | | | | | |
| 2010 1.75% Eastpointe Sewer Note - \$750,000 | 750,000 | 0 | 750,000 | 0 | 0 |
| Revenue Bonds: | | | | | |
| 1990 5.00% Avondale Sewer Revenue Bonds - \$179,000 | 129,800 | 0 | 3,900 | 125,900 | 4,100 |
| 2002 4.5% Adamsville Sewer Revenue Bonds - \$387,000 | 335,000 | 0 | 7,000 | 328,000 | 7,000 |
| 2002 4.5% Adamsville Sewer Revenue Bonds - \$46,000 | 25,000 | 0 | 3,000 | 22,000 | 3,000 |
| 2008 4.5% Bartlett Run Sanitary Sewer Revenue Bonds - \$5,000,000 | 4,904,500 | 0 | 51,000 | 4,853,500 | 53,400 |
| Total Revenue Bonds | 5,394,300 | 0 | 64,900 | 5,329,400 | 67,500 |

(continued)

Muskingum County, Ohio

Notes to the Basic Financial Statements
December 31, 2011

(continued)

| <u>Business - Type Activities (continued)</u> | Outstanding 12/31/2010 | Additions | Deletions | Outstanding 12/31/2011 | Amounts Due Within One Year |
|--|---------------------------|--------------------|--------------------|---------------------------|-----------------------------------|
| OWDA Loans: | | | | | |
| Sewer Enterprise Fund - | | | | | |
| 1989 7.89% Maysville Mortgage Revenue - \$474,813 | \$130,047 | \$0 | \$33,802 | \$96,245 | \$36,469 |
| 2008 4.21% West Pike Sanitary Sewer - \$6,095,725 | 5,991,584 | 0 | 108,582 | 5,883,002 | 113,201 |
| 2010 0% Coopermill Road Sanitary Sewer - \$1,753,220 | 147,279 | 0 | 26,327 | 120,952 | 0 |
| 2010 0% Olde Falls Road Sanitary Sewer - \$1,630,149 | 8,423 | 800,039 | 41,083 | 767,379 | 0 |
| 2010 0% Dunzweiler Drive Sanitary Sewer - \$1,005,199 | 407,605 | 141,710 | 33,214 | 516,101 | 0 |
| Total Sewer Enterprise Fund | 6,684,938 | 941,749 | 243,008 | 7,383,679 | 149,670 |
| Water Enterprise Fund - | | | | | |
| 2002 1.5% Gaysport Waterline Extension - \$1,231,757 | 936,828 | 0 | 37,225 | 899,603 | 37,786 |
| 2002 1.5% Adamsville Water Project - \$749,580 | 570,103 | 0 | 22,653 | 547,450 | 22,994 |
| 2003 1.5% Coal Run Water Extension - \$264,201 | 212,697 | 0 | 7,807 | 204,890 | 7,925 |
| 2003 1.5% Chandlersville Waterlines - \$1,026,608 | 811,365 | 0 | 30,565 | 780,800 | 31,025 |
| 2004 1.5% Chandlersville Waterlines - \$21,844 | 17,903 | 0 | 641 | 17,262 | 650 |
| 2006 2.0% Nashport Waterline - \$486,702 | 301,947 | 0 | 0 | 301,947 | 17,242 |
| 2007 2.0% Adamsville Waterline Extension - \$335,100 | 254,737 | 0 | 0 | 254,737 | 0 |
| 2008 2.0% Water Supply Line - \$548,806 | 466,189 | 0 | 10,399 | 455,790 | 24,434 |
| 2010 3.39% State Route 146 Waterline Extension - \$127,996 | 127,996 | 0 | 2,513 | 125,483 | 2,599 |
| 2011 3.79% South Moose Eye Road Waterline Extension - \$168,280 | 0 | 168,280 | 0 | 168,280 | 0 |
| Total Water Enterprise Fund | 3,699,765 | 168,280 | 111,803 | 3,756,242 | 144,655 |
| Total OWDA Loans | 10,384,703 | 1,110,029 | 354,811 | 11,139,921 | 294,325 |
| Compensated Absences | 90,150 | 54,012 | 46,011 | 98,151 | 51,466 |
| Total Business - Type Activities | \$34,700,569 | \$1,164,041 | \$2,026,300 | \$33,838,310 | \$1,293,291 |

Governmental Activities

General Obligation Bonds

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

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2011

On July 18, 2006, the County issued \$600,000 in various interest rate Various Purpose Serial Bonds and \$260,000 in various interest rate Various Purpose Term Bonds. The proceeds of these bonds retired bond anticipation notes that were used to make improvements to the Job and Family Services building. The bonds were sold at a premium of \$903 that will be amortized over the life of the bonds using the straight-line method. Issuance costs associated with the bond issue in the amount of \$9,731 are deferred and will be amortized over the life of the bonds using the straight-line method. During 2011, \$487 of the issuance costs were amortized. These bonds are backed by the full faith and credit of the County and are paid from property taxes.

On September 24, 2009, the County issued \$2,270,000 in various interest rate Various Improvement Serial Bonds. The proceeds of these bonds retired bond anticipation notes that were granted to the City of Zanesville to be used for an extension of a road within the city limits, construct a road to Eastpointe, acquiring a County building, and acquiring and improving two parcels of land to provide parking. The bonds were sold at a premium of \$14,987 that will be amortized over the life of the bonds using the straight-line method. Issuance costs associated with the bond issue in the amount of \$54,237 are deferred and will be amortized over the life of the bonds using the straight-line method. During 2011, \$2,712 of the issuance costs were amortized. These bonds are backed by the full faith and credit of the County and are paid from property taxes.

During 2009, the County refunded the 1998 County Facilities Refunding Bonds, the 1999 Child Support Enforcement Building Bonds, and the 1999 Juvenile Detention Facility Bonds. The 1998 and 1999 refunded bonds were originally issued for a twenty year period and twenty-nine year period, respectively. On June 3, 2009, the County issued \$9,425,000 of County Facilities Improvement General Obligation Refunding serial bonds with varying interest rates of 2.50 percent to 4.40 percent. The general obligation refunding bonds were sold at a premium of \$150,492 that will be amortized over the term of the bonds. Issuance costs associated with the refunding bond issue, in the amount of \$170,727, are deferred and will be amortized over the term of the bonds. During 2011, \$8,986 of the issuance costs were amortized. The refunding resulted in a current refunding of the 1998 County Facilities Refunding Bonds in the amount of \$3,105,000 and an advance refunding of the 1999 Child Support Enforcement Building and Juvenile Detention Facility Bonds in the amounts of \$2,645,000 and \$3,315,000, respectively. \$6,223,607, (after premium, underwriting fees, and other issuance costs) was deposited into an irrevocable trust to provide for all future debt service payments on the refunded 1999 bonds. On December 1, 2009, the 1999 refunded general obligation bonds were called and paid in full and the escrow account was closed. As a result of the total refunding, \$9,065,000 of the refunded bonds is considered defeased and the liability is removed from the statement of net assets. The refunding resulted in a difference between the net carrying amount of the debt and the acquisition price in the amount of \$331,367. This difference, reported in the accompanying financial statements as a decrease to bonds payable, is being amortized to interest expense through the year 2027. The amount amortized for 2011 is \$17,440.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2011

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

| Year Ending December 31, | Principal | Interest | Total |
|-----------------------------|---------------------|--------------------|---------------------|
| 2012 | \$1,097,000 | \$390,898 | \$1,487,898 |
| 2013 | 1,137,000 | 363,600 | 1,500,600 |
| 2014 | 1,162,000 | 333,505 | 1,495,505 |
| 2015 | 1,197,000 | 301,235 | 1,498,235 |
| 2016 | 1,227,000 | 265,327 | 1,492,327 |
| 2017-2021 | 3,897,000 | 739,714 | 4,636,714 |
| 2022-2026 | 1,184,000 | 233,817 | 1,417,817 |
| 2027-2029 | 455,000 | 40,124 | 495,124 |
| Total | <u>\$11,356,000</u> | <u>\$2,668,220</u> | <u>\$14,024,220</u> |

Special Assessment Bonds

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

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

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

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

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2011

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

| Year Ending December 31, | Principal | Interest | Total |
|-----------------------------|------------------|------------------|------------------|
| 2012 | \$53,000 | \$23,190 | \$76,190 |
| 2013 | 58,000 | 20,161 | 78,161 |
| 2014 | 58,000 | 16,713 | 74,713 |
| 2015 | 63,000 | 13,340 | 76,340 |
| 2016 | 63,000 | 9,637 | 72,637 |
| 2017-2021 | 85,000 | 21,646 | 106,646 |
| 2022-2026 | 30,000 | 4,623 | 34,623 |
| 2027-2029 | 8,000 | 717 | 8,717 |
| Total | <u>\$418,000</u> | <u>\$110,027</u> | <u>\$528,027</u> |

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

| Year Ending December 31, | Principal | Interest | Total |
|-----------------------------|------------------|------------------|------------------|
| 2012 | \$21,004 | \$10,482 | \$31,486 |
| 2013 | 21,150 | 8,930 | 30,080 |
| 2014 | 12,384 | 7,383 | 19,767 |
| 2015 | 3,620 | 6,532 | 10,152 |
| 2016 | 3,774 | 6,377 | 10,151 |
| 2017-2021 | 21,421 | 29,338 | 50,759 |
| 2022-2026 | 26,381 | 24,378 | 50,759 |
| 2027-2031 | 32,502 | 18,268 | 50,770 |
| 2032-2036 | 40,017 | 10,742 | 50,759 |
| 2037-2039 | 28,326 | 2,124 | 30,450 |
| Total | <u>\$210,579</u> | <u>\$124,554</u> | <u>\$335,133</u> |

Mandatory Redemptions for Governmental General Obligation and Special Assessment Bonds

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements
December 31, 2011

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

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

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

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

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

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

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

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

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2011

Optional Redemptions

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

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

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

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

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

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

Long-Term Bond Anticipation Note

On May 12, 2011, the County issued a \$450,000 long-term taxable bond anticipation note which matures on May 10, 2012. The long-term portion of this bond anticipation note in the amount of \$400,000 was refinanced on May 10, 2012 (see Note 29). The remaining \$50,000 in bond anticipation notes are reported as short-term notes payable in Note 18. The bond anticipation note was issued for the purpose of acquiring a County building.

Compensated Absences

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

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2011

Workers' Compensation Claims Payable

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

Long-Term Contracts Payable

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

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

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, 2011, the District had drawn down the total authorized amount of \$11,464,129 from the loan.

In March 2003, the District obtained approval for an additional State Infrastructure Loan to finance design/revisions and completion of the Northpointe Drive Project. The terms call for a loan amount of \$4,010,000, plus the refinancing of projected accumulated interest in the amount of \$121,202 to be repaid over 8 years. As of December 31, 2011, the District had drawn down the total authorized amount of \$4,131,202. During 2011, this loan was paid in full.

Based upon the cooperative agreement, the County's financial statements reflect a long-term contract payable in the amount of \$6,235,926 at December 31, 2011. 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, vehicles, road equipment, excavators, a material spreader, and a hydraulic system. 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.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2011

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 fully repaid the early retirement incentive payable from the Motor Vehicle and Gasoline Tax Special Revenue Fund during 2011.

Business-Type Activities

General Obligation Bonds

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

On December 1, 2003, the County issued \$10,000,000 of Various Purpose General Obligation Capital Facilities Refunding Bonds that consisted of \$7,905,000 in serial bonds and \$2,095,000 in term bonds with varying interest rates from 1.15 percent to 4.625 percent. \$930 of the proceeds was used to refund outstanding Avondale general obligation bonds. \$9,718,070 of the proceeds were used to refund outstanding East Muskingum Sewer Revenue Bonds, East Muskingum Series F Improvement Bonds, and Water Resource Revenue Bonds. The capital facilities refunding bonds were sold at a discount of \$15,906 that will be amortized over the life of the bonds using the straight-line method. Issuance costs associated with the bond issue in the amount of \$196,611 are deferred and will be amortized over the life of the bonds using the straight-line method. During 2011, \$1,663 and \$5,899 of the issuance costs were amortized in the Sewer and Water Enterprise Funds, respectively.

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. During 2011, \$6,465 of the issuance costs were amortized. These bonds are backed by the full faith and credit of the County and will be repaid from Sewer Enterprise Fund revenues.

On September 24, 2009, the County issued \$2,135,000 in various interest rate Various Purpose Improvement Serial Bonds. The proceeds of these bonds retired bond anticipation notes that were used to acquire capacity for the treatment of sanitary sewage and construct a waterline and sanitary sewer improvements to Eastpointe Industrial Park. The bonds were sold at a premium of \$6,954 that will be amortized over the life of the bonds using the straight-line method. Issuance costs associated with the bond issue in the amount of \$49,954 are deferred and will be amortized over the life of the bonds using the straight-line method. During 2011, \$2,286 and \$211 of the issuance costs were amortized in the Sewer and Water Enterprise Funds, respectively. These bonds are backed by the full faith and credit of the County and will be repaid from Sewer Enterprise and Water Enterprise Fund revenues.

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Notes to the Basic Financial Statements December 31, 2011

During 2009, the County refunded the 1999 East Muskingum Sewer General Obligation Refunding Bonds. The 1999 bonds were originally issued for a twenty-nine year period. On June 3, 2009, the County issued \$1,105,000 of County Facilities Improvement General Obligation Refunding Bonds which consisted of serial and term bonds with varying interest rates of 2.50 percent to 4.40 percent. The general obligation refunding bonds were sold at a premium of \$3,513 that will be amortized over the term of the bonds. Issuance costs associated with the refunding bond issue, in the amount of \$20,514, are deferred and will be amortized over the term of the bonds. During 2011, \$1,080 of the issuance costs were amortized. The refunding resulted in advance refunding of the 1999 bonds. \$1,087,513, (after premium, underwriting fees, and other issuance costs) were deposited into an irrevocable trust to provide for all future debt service payments on the refunded bonds. On December 1, 2009, the 1999 refunded general obligation bonds were called and paid in full and the escrow account was closed. As a result of the total refunding, \$1,045,000 of the refunded bonds is considered defeased and the liability is removed from the statement of net assets. The refunding resulted in a difference between the net carrying amount of the debt and the acquisition price. This difference, reported in the accompanying financial statements as a decrease to bonds payable, is being amortized to interest expense through the year 2027. The amount amortized for 2011 is \$4,807.

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

| Year Ending December 31, | Principal | Interest | Total |
|-----------------------------|--------------|-------------|--------------|
| 2012 | \$880,000 | \$745,828 | \$1,625,828 |
| 2013 | 915,000 | 714,426 | 1,629,426 |
| 2014 | 935,000 | 679,267 | 1,614,267 |
| 2015 | 985,000 | 643,997 | 1,628,997 |
| 2016 | 1,025,000 | 605,773 | 1,630,773 |
| 2017-2021 | 5,713,000 | 2,376,643 | 8,089,643 |
| 2022-2026 | 6,576,000 | 1,066,800 | 7,642,800 |
| 2027-2030 | 797,000 | 80,060 | 877,060 |
| Total | \$17,826,000 | \$6,912,794 | \$24,738,794 |

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 |
| | \$175,000 |

Muskingum County, Ohio

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

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

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

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

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

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

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

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

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2011

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

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

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

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

Optional Redemptions

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

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

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

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2011

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

Long-Term Bond Anticipation Notes

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

Revenue Bonds

The County has pledged future sewer customer revenues, net of specified operating expenses, to repay \$5,612,000 in sewer system revenue bonds issued in 1990, 2002, and 2008. Proceeds from these bonds provided financing for various sewer projects. The bonds are payable solely from sewer customer net revenues and are payable through 2048. Annual principal and interest payments on the bonds as compared to net future revenues are not estimable but are expected to be less than net revenues in each year. The total principal and interest paid for the current year and total customer net revenues were \$308,724 and \$1,361,090, respectively.

Revenue bond debt service requirements to maturity are as follows:

| Year Ending December 31, | Principal | Interest | Total |
|-----------------------------|-------------|-------------|--------------|
| 2012 | \$67,500 | \$241,051 | \$308,551 |
| 2013 | 71,000 | 237,395 | 308,395 |
| 2014 | 74,700 | 234,178 | 308,878 |
| 2015 | 77,600 | 230,794 | 308,394 |
| 2016 | 80,600 | 227,848 | 308,448 |
| 2017-2021 | 439,500 | 1,080,172 | 1,519,672 |
| 2022-2026 | 538,100 | 972,332 | 1,510,432 |
| 2027-2031 | 655,400 | 839,130 | 1,494,530 |
| 2032-2036 | 764,300 | 682,931 | 1,447,231 |
| 2037-2041 | 944,600 | 494,987 | 1,439,587 |
| 2042-2046 | 1,107,300 | 267,093 | 1,374,393 |
| 2047-2048 | 508,800 | 34,628 | 543,428 |
| Total | \$5,329,400 | \$5,542,539 | \$10,871,939 |

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

The County has pledged future sewer customer revenues, net of specified operating expenses, to repay \$10,959,106 in sewer system OWDA loans issued between 1989 and 2010. Proceeds from these loans provided financing for various sewer projects. The loans are payable solely from sewer customer net revenues and are payable through 2039. 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 \$503,226 and \$1,361,090, respectively.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2011

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

The County has pledged future water customer revenues, net of specified operating expenses, to repay \$4,960,874 in water system OWDA loans issued between 2002 and 2011. Proceeds from these loans provided financing for various water projects. The loans are payable solely from water customer net revenues and are payable through 2041. 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 \$157,867 and \$1,396,604, respectively.

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

| Year Ending December 31, | Principal | Interest | Total |
|-----------------------------|--------------------|--------------------|---------------------|
| 2012 | \$294,325 | \$314,817 | \$609,142 |
| 2013 | 318,976 | 304,375 | 623,351 |
| 2014 | 308,947 | 293,450 | 602,397 |
| 2015 | 296,596 | 283,761 | 580,357 |
| 2016 | 304,949 | 275,408 | 580,357 |
| 2017-2021 | 1,660,334 | 1,242,361 | 2,902,695 |
| 2022-2026 | 1,916,638 | 908,689 | 2,825,327 |
| 2027-2031 | 1,864,547 | 772,873 | 2,637,420 |
| 2032-2036 | 1,572,697 | 389,200 | 1,961,897 |
| 2037-2040 | 1,029,200 | 77,215 | 1,106,415 |
| Total | <u>\$9,567,209</u> | <u>\$4,862,149</u> | <u>\$14,429,358</u> |

Compensated Absences

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

Conduit Debt, Legal Debt Margin and Bond Insurance

Pursuant to State Statute, various industrial revenue bonds have been entered into for private industry within the County. The proceeds of the industrial revenue bonds are used by the various private industries for new construction or improvements. The bonds are to be repaid by the recipients of the proceeds and do not represent an obligation of the County. As of December 31, 2011, \$9,000,000 of industrial revenue bonds have been entered into, and \$1,950,000 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, 2011 is \$754,909.

The County's overall legal debt margin at December 31, 2011 was \$30,624,775.

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The 2009 County Facilities Refunding Bonds, 2009 Various Improvement Bonds, 2006 Various Purpose Bonds, and 2002 Various Purpose Bonds are insured by Assured Guaranty Corp. (Assured Guaranty). On November 12, 2009, the rating assigned to the Bonds was reduced to Aa3 in conjunction with Moody's corresponding reduction of its rating of Assured Guaranty.

On November 30, 2011, Standard & Poor's (S&P) published a Research Update in which it downgraded Assured Guaranty's financial strength rating from AA+ to AA- with a stable outlook.

NOTE 18 - NOTES PAYABLE

The following summarizes the note transactions for the year ended December 31, 2011:

| | Interest Rate | Outstanding 12/31/2010 | Issued | Retired | Outstanding 12/31/2011 |
|--|------------------|---------------------------|-------------|-----------|---------------------------|
| Governmental Funds: | | | | | |
| Special Revenue Fund: | | | | | |
| 2008 Dump Truck Promissory Note | 4.50% | \$420,000 | \$0 | \$140,000 | \$280,000 |
| Debt Service Fund: | | | | | |
| 2011 Taxable County Building Acquisition | 4.25% | 0 | 50,000 | 0 | 50,000 |
| Capital Projects Funds: | | | | | |
| 2010 Road Improvement | 1.95% | 300,000 | 0 | 300,000 | 0 |
| 2010 Maysville Building Renovation | 2.40% | 400,000 | 0 | 400,000 | 0 |
| 2011 Maysville Building Renovation | 2.25% | 0 | 400,000 | 0 | 400,000 |
| 2011 Putnam Building Improvement | 2.25% | 0 | 100,000 | 0 | 100,000 |
| Total Capital Projects Funds | | 700,000 | 500,000 | 700,000 | 500,000 |
| Total Governmental Funds | | 1,120,000 | 550,000 | 840,000 | 830,000 |
| Proprietary Fund: | | | | | |
| Sewer Enterprise Fund - 2011 Eastpointe | | | | | |
| Sanitary Sewer | 1.75% | 0 | 700,000 | 0 | 700,000 |
| Total All Funds | | \$1,120,000 | \$1,250,000 | \$840,000 | \$1,530,000 |

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

The Taxable County Building Acquisition bond anticipation note issued on May 12, 2011 for \$450,000 matures on May 10, 2012. On May 10, 2012, the County refinanced \$400,000 into a note maturing on May 9, 2013 and is presented as a long-term obligation (see Note 17). The remaining \$50,000 of the bond anticipation note is considered a short-term note payable as of December 31, 2011.

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

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The 2010 Maysville Building Renovation bond anticipation note was issued on November 30, 2010 for \$400,000 and matured on November 30, 2011. This note was refinanced by the issuance of \$400,000 in bond anticipation notes issued during 2011 which matures on November 30, 2012. The original note was issued to pay costs of improving, refurbishing, and roofing a County building.

On November 30, 2011, the County issued a \$100,000 in bond anticipation note that matures on November 30, 2012. The note was issued for improvements made to a Putnam Avenue building.

On April 18, 2011, the County refinanced the Eastpointe Sanitary Sewer bond anticipation note which was presented as a long-term obligation (see Note 17). The 2011 Eastpointe Sanitary Sewer Improvement bond anticipation note matures on April 18, 2012. On April 18, 2012, the County retired this bond anticipation note in full (see Note 29).

NOTE 19 - INTERNAL BALANCES

Interfund balances at December 31, 2011 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 | Children Services Levy | Sewer | Water | Starlight | | | |
| Major Funds: | | | | | | | | | |
| General | \$255 | \$75,372 | \$7,455 | \$0 | \$842 | \$0 | \$327,886 | \$411,810 | |
| Public Assistance | 88,610 | 0 | 0 | 0 | 0 | 0 | 87,151 | 175,761 | |
| County Home Levy | 0 | 0 | 0 | 2,562 | 3,966 | 0 | 59,311 | 65,839 | |
| Starlight | | | | | | | | | |
| School Levy | 44 | 0 | 0 | 0 | 0 | 0 | 88,827 | 88,871 | |
| Children | | | | | | | | | |
| Services Levy | 25,198 | 0 | 0 | 540 | 0 | 45 | 66,567 | 92,350 | |
| Sewer | 54,506 | 0 | 0 | 0 | 0 | 0 | 9,155 | 63,661 | |
| Water | 64,074 | 0 | 0 | 0 | 0 | 0 | 11,693 | 75,767 | |
| Other Nonmajor | | | | | | | | | |
| Governmental | 1,910,675 | 103,880 | 0 | 108 | 1,206 | 21,740 | 140,732 | 2,178,341 | |
| Total All Funds | \$2,143,362 | \$179,252 | \$7,455 | \$3,210 | \$6,014 | \$21,785 | \$791,322 | \$3,152,400 | |

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, 2011**

Interfund transfers during 2011 consisted of the following:

| Transfer from | Transfer to | | | | | | | | | Totals |
|------------------------|-----------------|-------------------|----------------|-----------------------|-------------------|-----------------|----------------|-----------------------------|--|--------------------|
| | Major Funds | | | | | | | | | |
| | General | Public Assistance | County Home | Starlight School Levy | Children Services | Sewer | Water | Other Nonmajor Governmental | | |
| Major Funds: | | | | | | | | | | |
| General Fund | \$0 | \$306,902 | \$0 | \$0 | \$0 | \$14,694 | \$1,569 | \$3,741,110 | | \$4,064,275 |
| Sewer | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 42,439 | | 42,439 |
| Other Nonmajor | | | | | | | | | | |
| Governmental | 21,425 | 0 | 0 | 0 | 0 | 908 | 0 | 428,588 | | 450,921 |
| Workers' Compensation | | | | | | | | | | |
| Self-Insurance | 52,991 | 9,842 | 6,576 | 9,535 | 6,494 | 0 | 0 | 0 | | 85,438 |
| Total All Funds | \$74,416 | \$316,744 | \$6,576 | \$9,535 | \$6,494 | \$15,602 | \$1,569 | \$4,212,137 | | \$4,643,073 |

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 20 - 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 2011.

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.

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Notes to the Basic Financial Statements December 31, 2011

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 2011, Muskingum County contributed \$995,046 in tax levy revenue money through a 1.0 mill levy. The remaining revenues are provided by levies from other member counties, and state and federal grants awarded to the multi-county board. Since Muskingum County serves as the fiscal agent for the Board, the financial activity, other than the property tax levy revenue, is presented in an agency fund. Continued existence of the Board is not dependent on the County's continued participation and the County has no equity interest in or financial responsibility for the Board. The Board has no outstanding debt.

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

The Mid East Ohio Regional Council of Governments (MEORC) is a jointly governed organization which serves seventeen counties in Ohio. MEORC provides services to the developmentally disabled residents in the participating counties. MEORC is made up of the superintendents of each county's Board of Developmental Disabilities. Revenues are generated by fees and state grants. During 2011, the County contributed \$119,391 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 2011, the County did not contribute any monies to SEAT. The continued existence of the SEAT is not dependent on the County's continued participation and the County has no equity interest in or financial responsibility for the SEAT. The SEAT has no outstanding debt. The SEAT is a related organization of the City of Zanesville.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2011

E. PRO-Muskingum Families & Children First Council

The PRO-Muskingum Families & Children First Council is a jointly governed organization created under Ohio Revised Code Section 121.37. The Council is comprised of the following members: Director of the Zanesville-Muskingum County General Health District, Superintendent of the Zanesville City School District, Superintendent of the Muskingum Valley Educational Service Center, Superintendent of the Muskingum County Board of Developmental Disabilities, Director of the ADAMH Board, Director of the Muskingum County Department of Job and Family Services, Director of the Muskingum County Children Services Board, Superintendent of Muskingum Starlight Industries, Inc., a United Way representative, an Eastside Community Services representative, a Zanesville Civic League representative, a Behavioral Health representative, a county commissioner, representatives from the public sector, and a representative from a local hospital. During 2011, the County contributed \$21,041 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 2011, 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 2011, 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, 2011

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 2011, the CBCF received no monies from Muskingum County. The continued existence of the CBCF is not dependent on the County's continued participation and the County does not have an equity interest in or a financial responsibility for the CBCF. The CBCF has no outstanding debt.

I. Zanesville-Muskingum County Port Authority

The Zanesville-Muskingum County Port Authority (Authority) is a jointly governed organization under the laws of the State of Ohio. The Authority is governed by a four member board of directors. The board is comprised of two members appointed by Muskingum County and two members appointed by the City of Zanesville. The Authority's primary function is to promote economic growth and development in the County. The Authority derives its revenues from rental income, interest income, and annual contributions from the County and the City. In addition to the long-term contract payable payments, the County contributed \$36,000 for loans, grants, and administrative fees to the Authority during 2011. Separately issued financial statements can be obtained from the Zanesville-Muskingum County Port Authority, Zanesville, Ohio.

J. Perry Multi-County Juvenile Facility

The Perry Multi-County Juvenile Facility (Facility) is a jointly governed organization created to rehabilitate juvenile offenders in lieu of commitment to the Ohio Department of Youth Services. The Facility has an eight member governing board that consists of one juvenile court judge, or designee, from the counties of Coshocton, Delaware, Fairfield, Knox, Licking, Morgan, Muskingum, and Perry. The Facility also has an executive committee that handles the daily operations of the Facility and reports to the governing board. The executive committee is composed of the officers of the governing board. The Facility's revenues will consist of an annual grant applied for by the Director of the Facility and charges for services from the participating counties. During 2011, 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, 2011

K. Muskingum County Center for Seniors

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

L. Foxfire High School

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

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

NOTE 21 - 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 2011, the Authority received \$438,069 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, 2011

B. Zanesville Metropolitan Housing Authority

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

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

C. Muskingum Valley Park District

The Muskingum Valley Park District was created pursuant to the laws of the State of Ohio. The Park District is a legally separate entity which is governed by a three member board appointed by the probate court judge. The Park District Board may adopt budgets, hire and fire employees, and issue revenue debt without the approval of the County. The Park District received local government monies during 2011. The County serves as fiscal agent for the Park District and the activity is reflected in the Park District Agency Fund.

D. Muskingum County Library System

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

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2011

NOTE 22 - 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 2011 was \$420,283.

NOTE 23 - 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 2011, these contributions were \$521,282. In addition, the County's financial statements reflect a liability of \$15,260 on the statement of net assets to Muskingum Starlight Industries, Inc. for services provided to the County but not yet paid.

The Transportation Improvement District (District) currently shares office space of Zanesville-Muskingum County Port Authority in the Welcome Center, located at 205 N. Fifth Street, Zanesville. As disclosed in Note 27, various loan activity occurred between the County and the District.

Muskingum County, Ohio

**Notes to the Basic Financial Statements
December 31, 2011**

NOTE 24 - FUND BALANCES

Fund balance is classified as nonspendable, restricted, committed, assigned, and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the governmental funds. The constraints placed on fund balances for the major governmental funds and all other governmental funds are presented below:

| <u>Fund Balances</u> | <u>General</u> | <u>Public Assistance</u> | <u>County Home Levy</u> | <u>Starlight School Levy</u> | <u>Children Services Levy</u> | <u>Other Governmental Funds</u> | <u>Total</u> |
|--------------------------------------|--------------------|--------------------------|-------------------------|------------------------------|-------------------------------|---------------------------------|---------------------|
| Nonspendable: | | | | | | | |
| Inventory | \$143,358 | \$22,187 | \$2,940 | \$33,587 | \$35,587 | \$554,927 | \$792,586 |
| Prepays | 227,871 | 7,614 | 0 | 14,935 | 4,378 | 138,343 | 393,141 |
| Long-Term | | | | | | | |
| Receivables | 48,000 | 0 | 0 | 0 | 0 | 283,229 | 331,229 |
| Unclaimed | | | | | | | |
| Monies | 54,693 | 0 | 0 | 0 | 0 | 0 | 54,693 |
| Total Nonspendable | 473,922 | 29,801 | 2,940 | 48,522 | 39,965 | 976,499 | 1,571,649 |
| Restricted to: | | | | | | | |
| Court Corrections | 0 | 0 | 0 | 0 | 0 | 1,454,458 | 1,454,458 |
| Roads and Bridges | 0 | 0 | 0 | 0 | 0 | 711,069 | 711,069 |
| Human Services | 0 | 93,099 | 2,927,313 | 0 | 0 | 426,879 | 3,447,291 |
| Public Safety | 0 | 0 | 0 | 0 | 0 | 1,452,074 | 1,452,074 |
| Developmental | | | | | | | |
| Disabilities | 0 | 0 | 0 | 17,864,715 | 0 | 0 | 17,864,715 |
| Health | 0 | 0 | 0 | 0 | 0 | 953,345 | 953,345 |
| Mental Health | 0 | 0 | 0 | 0 | 0 | 45,964 | 45,964 |
| Children Services | 0 | 0 | 0 | 0 | 6,443,992 | 144,795 | 6,588,787 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 112,795 | 112,795 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 1,833,528 | 1,833,528 |
| Other Purposes | 0 | 0 | 0 | 0 | 0 | 2,152,187 | 2,152,187 |
| Total Restricted | 0 | 93,099 | 2,927,313 | 17,864,715 | 6,443,992 | 9,287,094 | 36,616,213 |
| Committed to: | | | | | | | |
| Unpaid Obligations | 2,696 | 0 | 0 | 0 | 0 | 0 | 2,696 |
| Assigned to: | | | | | | | |
| Unpaid Obligations Subsequent Years' | 167,579 | 0 | 0 | 0 | 0 | 0 | 167,579 |
| Appropriations | 1,413,894 | 0 | 0 | 0 | 0 | 0 | 1,413,894 |
| Total Assignend | 1,581,473 | 0 | 0 | 0 | 0 | 0 | 1,581,473 |
| Unassigned (Deficit) | 3,761,213 | 0 | 0 | 0 | 0 | (2,091,889) | 1,669,324 |
| Total Fund Balances | \$5,819,304 | \$122,900 | \$2,930,253 | \$17,913,237 | \$6,483,957 | \$8,171,704 | \$41,441,355 |

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2011

NOTE 25 - FOOD STAMPS

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

NOTE 26 - 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 27 - TRANSPORTATION IMPROVEMENT DISTRICT

A. Reporting Entity

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

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

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2011

B. Summary of Significant Accounting Policies

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

Basis of Presentation

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

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

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

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 2011 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.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2011

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

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

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

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

Measurement Focus

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

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

Basis of Accounting

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2011

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

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

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

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

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

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

Cash and Cash Equivalents

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

Capital Assets

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

Accrued Liabilities and Long-Term Obligations

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2011

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the District is bound to observe constraints imposed upon the use of the resources in governmental funds. The classifications are as follows:

Nonspendable The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or are legally or contractually required to be maintained intact. The “not in spendable form” includes items that are not expected to be converted to cash. It also includes the long-term amount of loans and notes receivable, prepaids, as well as, property acquired for resale, unless the use of the proceeds from the collection of those receivables or from the sale of those properties is restricted, committed, or assigned.

Restricted The restricted fund balance category includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation. Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

Committed The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Directors. Those committed amounts cannot be used for any other purpose unless the Board of Directors removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for the use in satisfying those contractual requirements.

Assigned Amounts in the assigned fund balance classification are intended to be used by the District for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds, other than the General Fund, assigned fund balances represent the remaining amount that is not restricted or committed. In the General Fund, assigned amounts represent intended uses established by the Board of Directors.

Unassigned The unassigned fund balance is the residual classification for the General Fund and includes amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, or unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which the amounts in any of the unrestricted fund balance classifications could be used.

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.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2011

C. Equity in Pooled Cash and Investments

The County Auditor serves as fiscal officer of the District. The Ohio Revised Code prescribes allowable deposits and investments for both the District and the County. At December 31, 2011, the District had cash and investments with a carrying amount of \$24,580, which is included in and collateralized with Muskingum County's cash management pool.

D. Receivables

Receivables at December 31, 2011, consisted of contracts and interest. All receivables are considered collectible in full.

E. Long-Term Obligations

Changes in the long-term obligations of the District during 2011 were as follows:

| | Outstanding 1/1/2011 | Additions | (Reductions) | Outstanding 12/31/2011 | Amounts Due Within One Year |
|-------------------------------------|-------------------------|-----------|---------------|---------------------------|--------------------------------|
| Governmental Activities: | | | | | |
| General Long-Term Obligations: | | | | | |
| State Infrastructure Bank - 3% | \$6,863,460 | \$0 | (\$627,534) | \$6,235,926 | \$648,095 |
| State Infrastructure Bank - 3% | | | | | |
| Additional Loan Proceeds | 1,382,667 | 0 | (1,382,667) | 0 | 0 |
| Total General Long-Term Obligations | \$8,246,127 | \$0 | (\$2,010,201) | \$6,235,926 | \$648,095 |

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

| | Loan | |
|-----------|--------------------------------|-----------|
| | State Infrastructure Bank - 3% | |
| | Principal | Interest |
| 2012 | \$648,095 | \$197,444 |
| 2013 | 669,329 | 176,210 |
| 2014 | 691,259 | 154,280 |
| 2015 | 713,908 | 131,632 |
| 2016 | 737,298 | 108,241 |
| 2017-2020 | 2,776,037 | 183,350 |
| | \$6,235,926 | \$951,157 |

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

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2011

In March 2003, the District obtained approval for an additional State Infrastructure Loan to finance design revisions and completion of the Northpointe Drive Project. The loan included \$4,010,000, plus the refinancing of projected accumulated interest in the amount of \$121,202 to be repaid over 8 years. In 2004, \$60,150 of accrued interest was added to the loan balance, and the remaining balance of \$61,052 of accrued interest was added during 2005. As collateral for the loan, the State Infrastructure Bank received an assignment of all use payments from Muskingum County and an assignment of tax increment financing from the Longaberger Company. The District received the total authorized amount of \$4,131,202. During 2011, this loan was paid in full.

F. Current Projects

Various projects in the Road Work Development Capital Projects Fund were ongoing at December 31, 2011.

G. Risk Management

The District has obtained commercial insurance for the following risks:

- General liability
- Vehicles

H. Intergovernmental Loans

On April 13, 2011, the District Board of Directors passed a resolution approving a 629 Grant/Loan/Reimbursement Agreement with the Muskingum County Commissioners in the amount of \$200,000 in funding to pay invoices for the Moxadarla Bridge Project, with monies to be repaid upon receipt of funding from the Ohio Department of Development. On June 8, 2011, a resolution was approved to include Eastpointe Drive repairs in the scope of the work approved in the April 13, 2011, resolution above. On July 26, 2011, the District repaid the loan to the County Commissioners.

On April 4, 2011, the District received a loan from the City of Zanesville, approved by resolution by the District Board of Directors, to increase revenue in the amount of \$50,000 from the City of Zanesville for funding of other projects. On May 5, 2011, the District repaid the loan to the City of Zanesville.

I. Related Party Transaction

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

The District, a discretely presented component unit of Muskingum County, received loans from the Muskingum County Commissioners during 2011. The intergovernmental loan activity is disclosed above.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2011

J. Change in Accounting Principle

For 2011, the District has implemented Governmental Accounting Standards Board (GASB) Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions". GASB Statement No. 54 enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The implementation of this statement resulted in the reclassification of fund balance to unassigned for the General Fund in the amount of \$22,864, and restricted for the Road Work Development Capital Projects Fund in the amount of \$1,572.

NOTE 28 - MUSKINGUM STARLIGHT INDUSTRIES, INC.

A. Summary of Significant Accounting Policies

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

Organization and Purpose

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

Basis of Accounting

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

Basis of Presentation

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

Cash and Equivalents

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

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2011

Inventory

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

Investments

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

Property and Equipment

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

Income Tax Status

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

Estimates

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

Fair Value of Financial Instruments

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

Subsequent Events

The Organization adopted FASB ASC 855 (formerly SFAS No. 165) "Subsequent Events" which clarifies accounting for, and disclosure of, events that occur after the balance sheet date, but before financial statements are issued or are available to be issued. Pursuant to FASB ASC 855, the Organization evaluated events and transactions occurring after the balance sheet date through March 22, 2012, which is the date that the financial statements are issued and noted no events that need to be disclosed.

B. Donated Services, Equipment, and Facilities

The Muskingum County Board of Developmental Disabilities made In-Kind Contributions to the Muskingum Starlight Industries, Inc. Workshop. The In-Kind Contributions as of December 31, 2011 were \$521,282.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2011

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, 2011, \$219,631 of the Organization's bank balance was covered by Federal Depository Insurance Corporation.

Investments

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

The composition of investments at December 31, 2011 is as follows:

| | <u>Type</u> | Average Quality Rating | Average Maturity | Cost | Market |
|-----------------------------------|-------------|------------------------------|---------------------|------------------|------------------|
| Money Market | | | | | |
| VG Money Market FD 30 | N/A | N/A | N/A | \$829 | \$829 |
| Mutual Funds/Type | | | | | |
| VG Short Term Corporate FD 39 | Bond | AA3 | 2.6 years | 16,443 | 16,562 |
| VG Short Term Federal Inv. FD 49 | Bond | AAA | 2.3 years | 12,633 | 13,222 |
| VG Total Bond Mkt Index ADM | Bond | AA1/AA2 | 7.2 years | 13,292 | 14,430 |
| VG Wellington Fund | Stock | unrated | N/A | 11,287 | 14,328 |
| VG 500 Index ADM | Stock | unrated | N/A | 13,160 | 13,876 |
| VG Small-Cap Index ADM | Stock | unrated | N/A | 9,378 | 11,912 |
| VG Total Int'l Stock Index FD 113 | Stock | unrated | N/A | 12,743 | 12,738 |
| VG Total Stock Market Index ADM | Stock | unrated | N/A | 12,513 | 13,773 |
| Total Mutual Funds | | | | 101,449 | 110,841 |
| Total Investments | | | | \$102,278 | \$111,670 |

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.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2011

Custodial Credit Risk

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

Concentration of Credit Risk

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

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

| | |
|---------------------------------------|--------------|
| Short term investments (money market) | .7% |
| Bonds | 39.6% |
| Stocks | <u>59.7%</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 and the MCCRC. However, other parties serve as the administrators of these programs. All monies are received by the administrators of these programs 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. Capital Leases

The workshop has leased a cooler and baler from Marlin Leasing Corporation. The cooler lease is to be paid over 60 months at \$177 per month. The lease is interest free and the workshop can purchase the cooler for \$1 at the end of the lease. The baler lease is to be paid over 60 months at \$259 per month. The lease is interest free and the workshop can purchase the baler for \$1 at the end of the lease.

NOTE 29 - SUBSEQUENT EVENTS

On April 18, 2012, the County retired the \$700,000 Eastpointe Sanitary Sewer Improvement bond anticipation note that is presented as a short-term liability at December 31, 2011.

On May 10, 2012, the County issued a \$400,000 County Building Acquisition bond anticipation note. This note refinanced the 2011 \$450,000 County Building Acquisition bond anticipation and included a \$50,000 pay-down that is shown as a short-term obligation at December 31, 2011.

**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, 2011

| | Final Budget | Actual | Variance Positive (Negative) |
|--|-------------------|-------------------|------------------------------------|
| Revenues | | | |
| Property Taxes | \$2,833,531 | \$3,058,918 | \$225,387 |
| Permissive Sales Taxes | 13,600,000 | 15,048,651 | 1,448,651 |
| Charges for Services | 3,991,854 | 3,949,767 | (42,087) |
| Licenses and Permits | 305,050 | 483,490 | 178,440 |
| Fines and Forfeitures | 356,900 | 352,299 | (4,601) |
| Intergovernmental | 2,522,039 | 2,510,330 | (11,709) |
| Interest | 801,600 | 707,820 | (93,780) |
| Payments in Lieu of Taxes | 113,421 | 109,562 | (3,859) |
| Rent | 333,357 | 391,310 | 57,953 |
| Other | 399,308 | 550,886 | 151,578 |
| <i>Total Revenues</i> | <u>25,257,060</u> | <u>27,163,033</u> | <u>1,905,973</u> |
| Expenditures | | | |
| Current: | | | |
| General Government - | | | |
| Legislative and Executive | | | |
| Board of County Commissioners | | | |
| Salaries and Wages | 604,008 | 537,881 | 66,127 |
| Fringe Benefits | 226,029 | 206,139 | 19,890 |
| Contractual Services | 1,165,086 | 1,104,222 | 60,864 |
| Materials and Supplies | 101,604 | 92,104 | 9,500 |
| Capital Outlay | 338,684 | 224,257 | 114,427 |
| Other | 124,041 | 105,126 | 18,915 |
| <i>Total Board of County Commissioners</i> | <u>2,559,452</u> | <u>2,269,729</u> | <u>289,723</u> |
| County Auditor | | | |
| Salaries and Wages | 303,770 | 302,360 | 1,410 |
| Fringe Benefits | 154,944 | 152,662 | 2,282 |
| Contractual Services | 80,096 | 80,082 | 14 |
| Materials and Supplies | 23,023 | 22,847 | 176 |
| Capital Outlay | 4,600 | 4,063 | 537 |
| Other | 500 | 108 | 392 |
| <i>Total County Auditor</i> | <u>566,933</u> | <u>562,122</u> | <u>4,811</u> |
| Economic Development | | | |
| Contractual Services | 277,935 | 42,238 | 235,697 |
| Capital Outlay | 164,281 | 0 | 164,281 |
| <i>Total Economic Development</i> | <u>442,216</u> | <u>42,238</u> | <u>399,978</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, 2011

| | Final Budget | Actual | Variance Positive (Negative) |
|--|------------------|------------------|------------------------------------|
| General Government - Legislative and Executive (continued) | | | |
| Assessing Personal Property | | | |
| Salaries and Wages | \$43,662 | \$42,023 | \$1,639 |
| Fringe Benefits | 7,590 | 7,409 | 181 |
| Materials and Supplies | 1,112 | 816 | 296 |
| <i>Total Assessing Personal Property</i> | <u>52,364</u> | <u>50,248</u> | <u>2,116</u> |
| Assessing Real Property | | | |
| Salaries and Wages | 20,615 | 18,932 | 1,683 |
| Fringe Benefits | 3,331 | 3,320 | 11 |
| <i>Total Assessing Real Property</i> | <u>23,946</u> | <u>22,252</u> | <u>1,694</u> |
| County Treasurer | | | |
| Salaries and Wages | 122,814 | 122,551 | 263 |
| Fringe Benefits | 42,102 | 41,415 | 687 |
| Contractual Services | 89,499 | 89,437 | 62 |
| Materials and Supplies | 13,231 | 12,855 | 376 |
| Other | 879 | 100 | 779 |
| <i>Total County Treasurer</i> | <u>268,525</u> | <u>266,358</u> | <u>2,167</u> |
| Prosecuting Attorney | | | |
| Salaries and Wages | 827,291 | 827,049 | 242 |
| Fringe Benefits | 202,842 | 201,021 | 1,821 |
| Contractual Services | 2,862 | 2,862 | 0 |
| Materials and Supplies | 68,750 | 68,750 | 0 |
| Capital Outlay | 1,391 | 1,391 | 0 |
| Other | 62,159 | 59,974 | 2,185 |
| <i>Total Prosecuting Attorney</i> | <u>1,165,295</u> | <u>1,161,047</u> | <u>4,248</u> |
| Budget Commission | | | |
| Salaries and Wages | 44,569 | 44,519 | 50 |
| Fringe Benefits | 9,797 | 9,387 | 410 |
| Contractual Services | 43,200 | 42,427 | 773 |
| Materials and Supplies | 12,550 | 4,232 | 8,318 |
| Capital Outlay | 5,469 | 2,652 | 2,817 |
| <i>Total Budget Commission</i> | <u>115,585</u> | <u>103,217</u> | <u>12,368</u> |
| Bureau of Inspection | | | |
| Examinations - County Offices | 106,000 | 95,415 | 10,585 |

(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, 2011

| | Final Budget | Actual | Variance Positive (Negative) |
|--|------------------|------------------|------------------------------------|
| General Government - Legislative and Executive (continued) | | | |
| Clerk of Courts Title | | | |
| Salaries and Wages | 144,900 | 139,950 | 4,950 |
| Fringe Benefits | 29,697 | 26,894 | 2,803 |
| Contractual Services | 11,606 | 8,062 | 3,544 |
| Materials and Supplies | 17,946 | 16,254 | 1,692 |
| Capital Outlay | 9,496 | 6,912 | 2,584 |
| Other | 84,072 | 35,786 | 48,286 |
| <i>Total Clerk of Courts Title</i> | <u>297,717</u> | <u>233,858</u> | <u>63,859</u> |
| Board of Revision | | | |
| Other | 5,000 | 1,950 | 3,050 |
| Board of Elections | | | |
| Salaries and Wages | 281,211 | 276,225 | 4,986 |
| Fringe Benefits | 82,374 | 76,922 | 5,452 |
| Contractual Services | 81,500 | 74,978 | 6,522 |
| Materials and Supplies | 131,555 | 125,327 | 6,228 |
| Capital Outlay | 13,000 | 12,745 | 255 |
| Other | 500 | 0 | 500 |
| <i>Total Board of Elections</i> | <u>590,140</u> | <u>566,197</u> | <u>23,943</u> |
| Automatic Data Processing Board | | | |
| Salaries and Wages | 24,800 | 24,124 | 676 |
| Fringe Benefits | 4,453 | 4,324 | 129 |
| Contractual Services | 25,092 | 24,209 | 883 |
| Materials and Supplies | 9,628 | 6,362 | 3,266 |
| Capital Outlay | 5,431 | 2,891 | 2,540 |
| <i>Total Automatic Data Processing Board</i> | <u>69,404</u> | <u>61,910</u> | <u>7,494</u> |
| Information Services | | | |
| Salaries and Wages | 182,978 | 182,900 | 78 |
| Fringe Benefits | 54,333 | 52,099 | 2,234 |
| Contractual Services | 53,000 | 44,378 | 8,622 |
| Materials and Supplies | 56,996 | 46,769 | 10,227 |
| Capital Outlay | 27,000 | 27,000 | 0 |
| <i>Total Information Services</i> | <u>374,307</u> | <u>353,146</u> | <u>21,161</u> |
| Geographic Information Services | | | |
| Salaries and Wages | 89,567 | 84,970 | 4,597 |
| Fringe Benefits | 87,188 | 84,567 | 2,621 |
| Contractual Services | 19,550 | 17,514 | 2,036 |
| Materials and Supplies | 8,040 | 3,847 | 4,193 |
| Capital Outlay | 12,000 | 112 | 11,888 |
| <i>Total Geographic Information Services</i> | <u>216,345</u> | <u>191,010</u> | <u>25,335</u> |
| Maintenance and Operation | | | |
| Salaries and Wages | 530,000 | 510,833 | 19,167 |
| Fringe Benefits | 299,534 | 290,358 | 9,176 |
| Contractual Services | 157,885 | 136,145 | 21,740 |
| Materials and Supplies | 85,000 | 52,373 | 32,627 |
| Other | 160,127 | 109,185 | 50,942 |
| <i>Total Maintenance and Operation</i> | <u>1,232,546</u> | <u>1,098,894</u> | <u>133,652</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, 2011

| | Final Budget | Actual | Variance Positive (Negative) |
|---|------------------|------------------|------------------------------------|
| General Government - Legislative and Executive (continued) | | | |
| Recorder | | | |
| Salaries and Wages | \$179,328 | \$179,278 | \$50 |
| Fringe Benefits | 54,673 | 53,356 | 1,317 |
| Contractual Services | 32,400 | 32,206 | 194 |
| Materials and Supplies | 6,455 | 4,880 | 1,575 |
| Capital Outlay | 78,500 | 77,727 | 773 |
| Other | 2,008 | 2,008 | 0 |
| <i>Total Recorder</i> | <u>353,364</u> | <u>349,455</u> | <u>3,909</u> |
| Insurance on Property | | | |
| Other County Property | 441,756 | 436,475 | 5,281 |
| Fleet Garage | | | |
| Salaries and Wages | 80,000 | 73,041 | 6,959 |
| Fringe Benefits | 14,336 | 13,427 | 909 |
| Materials and Supplies | 125,000 | 71,622 | 53,378 |
| <i>Total Fleet Garage</i> | <u>219,336</u> | <u>158,090</u> | <u>61,246</u> |
| <i>Total General Government - Legislative and Executive</i> | <u>9,100,231</u> | <u>8,023,611</u> | <u>1,076,620</u> |
| General Government - Judicial | | | |
| Court of Appeals | | | |
| Other | 22,775 | 21,126 | 1,649 |
| Domestic Relations Court | | | |
| Salaries and Wages | 453,403 | 453,403 | 0 |
| Fringe Benefits | 120,176 | 119,016 | 1,160 |
| Contractual Services | 10,181 | 6,545 | 3,636 |
| Materials and Supplies | 8,910 | 8,601 | 309 |
| Capital Outlay | 1,180 | 1,120 | 60 |
| <i>Total Domestic Relations Court</i> | <u>593,850</u> | <u>588,685</u> | <u>5,165</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, 2011

| | Final Budget | Actual | Variance Positive (Negative) |
|---|------------------|------------------|------------------------------------|
| General Government - Judicial (continued) | | | |
| Common Pleas Court | | | |
| Salaries and Wages | \$229,524 | \$224,407 | \$5,117 |
| Fringe Benefits | 135,584 | 132,714 | 2,870 |
| Contractual Services | 52,465 | 38,154 | 14,311 |
| Materials and Supplies | 19,952 | 19,943 | 9 |
| Capital Outlay | 6,383 | 1,365 | 5,018 |
| Other | 6,330 | 4,291 | 2,039 |
| <i>Total Common Pleas Court</i> | <u>450,238</u> | <u>420,874</u> | <u>29,364</u> |
| Jury Commission | | | |
| Salaries and Wages | 5,400 | 5,400 | 0 |
| Fringe Benefits | 974 | 967 | 7 |
| <i>Total Jury Commission</i> | <u>6,374</u> | <u>6,367</u> | <u>7</u> |
| Adult Probation | | | |
| Salaries and Wages | 225,755 | 209,374 | 16,381 |
| Fringe Benefits | 40,598 | 37,747 | 2,851 |
| Contractual Services | 8,301 | 7,532 | 769 |
| Materials and Supplies | 2,400 | 375 | 2,025 |
| Capital Outlay | 200 | 0 | 200 |
| <i>Total Adult Probation</i> | <u>277,254</u> | <u>255,028</u> | <u>22,226</u> |
| Juvenile Court | | | |
| Salaries and Wages | 332,800 | 330,437 | 2,363 |
| Fringe Benefits | 618,335 | 604,495 | 13,840 |
| Contractual Services | 110,000 | 110,000 | 0 |
| Materials and Supplies | 24,993 | 23,424 | 1,569 |
| Other | 37,061 | 36,842 | 219 |
| <i>Total Juvenile Court</i> | <u>1,123,189</u> | <u>1,105,198</u> | <u>17,991</u> |
| Juvenile Probation | | | |
| Salaries and Wages | 463,404 | 457,811 | 5,593 |
| Fringe Benefits | 70,111 | 68,024 | 2,087 |
| Materials and Supplies | 2,398 | 1,500 | 898 |
| Other | 18,613 | 18,188 | 425 |
| <i>Total Juvenile Probation</i> | <u>554,526</u> | <u>545,523</u> | <u>9,003</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, 2011

| | Final Budget | Actual | Variance Positive (Negative) |
|---|------------------|------------------|------------------------------------|
| General Government - Judicial (continued) | | | |
| Detention Home | | | |
| Salaries and Wages | \$1,131,500 | \$1,116,374 | \$15,126 |
| Fringe Benefits | 195,007 | 191,103 | 3,904 |
| Contractual Services | 7,688 | 3,341 | 4,347 |
| Materials and Supplies | 100,700 | 92,840 | 7,860 |
| Capital Outlay | 55,162 | 55,118 | 44 |
| <i>Total Detention Home</i> | <u>1,490,057</u> | <u>1,458,776</u> | <u>31,281</u> |
| Probate Court | | | |
| Salaries and Wages | 145,804 | 145,804 | 0 |
| Fringe Benefits | 67,133 | 66,196 | 937 |
| Contractual Services | 3,740 | 3,740 | 0 |
| Materials and Supplies | 9,203 | 9,082 | 121 |
| Capital Outlay | 6,200 | 6,180 | 20 |
| Other | 7,082 | 6,049 | 1,033 |
| <i>Total Probate Court</i> | <u>239,162</u> | <u>237,051</u> | <u>2,111</u> |
| Clerk of Courts | | | |
| Salaries and Wages | 284,204 | 284,204 | 0 |
| Fringe Benefits | 179,958 | 176,951 | 3,007 |
| Contractual Services | 14,913 | 14,893 | 20 |
| Materials and Supplies | 24,044 | 24,044 | 0 |
| Capital Outlay | 3,583 | 1,802 | 1,781 |
| Other | 2,129 | 2,129 | 0 |
| <i>Total Clerk of Courts</i> | <u>508,831</u> | <u>504,023</u> | <u>4,808</u> |
| County Court | | | |
| Salaries and Wages | 285,860 | 284,229 | 1,631 |
| Fringe Benefits | 122,221 | 120,497 | 1,724 |
| Contractual Services | 745 | 620 | 125 |
| Materials and Supplies | 10,473 | 9,919 | 554 |
| Capital Outlay | 3,100 | 2,842 | 258 |
| Other | 6,167 | 5,597 | 570 |
| <i>Total County Court</i> | <u>428,566</u> | <u>423,704</u> | <u>4,862</u> |
| Municipal Court | | | |
| Salaries and Wages | 74,100 | 67,078 | 7,022 |
| Fringe Benefits | 11,709 | 11,315 | 394 |
| <i>Total Municipal Court</i> | <u>85,809</u> | <u>78,393</u> | <u>7,416</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, 2011

| | Final Budget | Actual | Variance Positive (Negative) |
|---|------------------|------------------|------------------------------------|
| General Government - Judicial (continued) | | | |
| Law Library | | | |
| Salaries and Wages | \$29,520 | \$29,520 | \$0 |
| Fringe Benefits | 5,311 | 5,275 | 36 |
| <i>Total Law Library</i> | <u>34,831</u> | <u>34,795</u> | <u>36</u> |
| Attorney Fees - Public Defender Attorney Fees | 662,000 | 661,806 | 194 |
| <i>Total General Government - Judicial</i> | <u>6,477,462</u> | <u>6,341,349</u> | <u>136,113</u> |
| Public Safety | | | |
| Coroner's Office | | | |
| Salaries and Wages | 48,365 | 48,365 | 0 |
| Fringe Benefits | 9,511 | 9,396 | 115 |
| Contractual Services | 52,500 | 47,000 | 5,500 |
| Other | 500 | 0 | 500 |
| <i>Total Coroner's Office</i> | <u>110,876</u> | <u>104,761</u> | <u>6,115</u> |
| Sheriff | | | |
| Salaries and Wages | 4,871,568 | 4,835,409 | 36,159 |
| Fringe Benefits | 1,783,446 | 1,756,486 | 26,960 |
| Contractual Services | 462,713 | 452,209 | 10,504 |
| Materials and Supplies | 362,629 | 362,629 | 0 |
| Other | 5,509 | 5,509 | 0 |
| <i>Total Sheriff</i> | <u>7,485,865</u> | <u>7,412,242</u> | <u>73,623</u> |
| Jail | | | |
| Contractual Services | 705,253 | 690,411 | 14,842 |
| Disaster Services | | | |
| Contractual Services | 55,075 | 55,048 | 27 |

(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, 2011

| | Final Budget | Actual | Variance Positive (Negative) |
|----------------------------------|------------------|------------------|------------------------------------|
| Public Safety (continued) | | | |
| Building Regulation | | | |
| Salaries and Wages | \$231,241 | \$231,235 | \$6 |
| Fringe Benefits | 59,223 | 53,305 | 5,918 |
| Contractual Services | 53,059 | 43,784 | 9,275 |
| Materials and Supplies | 6,583 | 3,792 | 2,791 |
| Other | 25,300 | 21,325 | 3,975 |
| <i>Total Building Regulation</i> | <u>375,406</u> | <u>353,441</u> | <u>21,965</u> |
| <i>Total Public Safety</i> | <u>8,732,475</u> | <u>8,615,903</u> | <u>116,572</u> |
| Public Works | | | |
| Engineer | | | |
| Salaries and Wages | 129,610 | 129,588 | 22 |
| Fringe Benefits | 22,342 | 21,352 | 990 |
| Contractual Services | 29,312 | 24,169 | 5,143 |
| Materials and Supplies | 4,654 | 4,416 | 238 |
| <i>Total Engineer</i> | <u>185,918</u> | <u>179,525</u> | <u>6,393</u> |
| Technical Support | | | |
| Other | 500 | 0 | 500 |
| Planning Commission | | | |
| Salaries and Wages | 13,764 | 13,764 | 0 |
| Fringe Benefits | 2,449 | 2,418 | 31 |
| Materials and Supplies | 1,011 | 437 | 574 |
| <i>Total Planning Commission</i> | <u>17,224</u> | <u>16,619</u> | <u>605</u> |
| <i>Total Public Works</i> | <u>203,642</u> | <u>196,144</u> | <u>7,498</u> |
| Health | | | |
| Humane Society | | | |
| Contractual Services | 7,200 | 7,200 | 0 |
| Agriculture | | | |
| Grant | 217,000 | 217,000 | 0 |
| Apiary Inspection | 800 | 699 | 101 |
| <i>Total Agriculture</i> | <u>217,800</u> | <u>217,699</u> | <u>101</u> |
| Other Health | | | |
| Crippled Children Aid | 159,328 | 159,328 | 0 |
| Other | 64,000 | 60,495 | 3,505 |
| <i>Total Other Health</i> | <u>223,328</u> | <u>219,823</u> | <u>3,505</u> |
| <i>Total Health</i> | <u>448,328</u> | <u>444,722</u> | <u>3,606</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, 2011

| | Final Budget | Actual | Variance Positive (Negative) |
|---|--------------------|--------------------|------------------------------------|
| Human Services | | | |
| Soldier's Relief | | | |
| Salaries and Wages | \$24,000 | \$24,000 | \$0 |
| Fringe Benefits | 7,540 | 7,401 | 139 |
| Contractual Services | 242,190 | 216,438 | 25,752 |
| Materials and Supplies | 5,500 | 5,374 | 126 |
| Capital Outlay | 3,098 | 2,500 | 598 |
| Other | 150 | 150 | 0 |
| <i>Total Soldier's Relief</i> | <u>282,478</u> | <u>255,863</u> | <u>26,615</u> |
| Veteran's Services | | | |
| Salaries and Wages | 203,396 | 196,167 | 7,229 |
| Fringe Benefits | 277,476 | 271,752 | 5,724 |
| Contractual Services | 21,597 | 19,718 | 1,879 |
| Materials and Supplies | 2,924 | 2,924 | 0 |
| Other | 10 | 10 | 0 |
| <i>Total Veteran's Services</i> | <u>505,403</u> | <u>490,571</u> | <u>14,832</u> |
| <i>Total Human Services</i> | <u>787,881</u> | <u>746,434</u> | <u>41,447</u> |
| Intergovernmental | | | |
| Contractual Services | 326,400 | 240,508 | 85,892 |
| Grants | 421,790 | 408,300 | 13,490 |
| <i>Total Intergovernmental</i> | <u>748,190</u> | <u>648,808</u> | <u>99,382</u> |
| <i>Total Expenditures</i> | <u>26,498,209</u> | <u>25,016,971</u> | <u>1,481,238</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(1,241,149)</u> | <u>2,146,062</u> | <u>3,387,211</u> |
| Other Financing Sources (Uses) | | | |
| Proceeds from the Sale of Capital Assets | 9,107 | 12,325 | 3,218 |
| Advances In | 0 | 846,120 | 846,120 |
| Advances Out | 0 | (2,038,057) | (2,038,057) |
| Transfers In | 1,500,000 | 21,425 | (1,478,575) |
| Transfers Out | (6,049,732) | (4,088,903) | 1,960,829 |
| <i>Total Other Financing Sources (Uses)</i> | <u>(4,540,625)</u> | <u>(5,247,090)</u> | <u>(706,465)</u> |
| <i>Net Change in Fund Balance</i> | (5,781,774) | (3,101,028) | 2,680,746 |
| Fund Balance at Beginning of Year | 5,753,358 | 5,753,358 | 0 |
| Prior Year Encumbrances Appropriated | 489,324 | 489,324 | 0 |
| <i>Fund Balance at End of Year</i> | <u>\$460,908</u> | <u>\$3,141,654</u> | <u>\$2,680,746</u> |

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

The special revenue funds are used to account for those financial resources that are restricted or committed 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 that are restricted, committed or assigned for 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 that are restricted, committed, or assigned to expenditures for capital outlay, including the acquisition or construction of major capital facilities and other capital assets (other than those financed by proprietary funds).

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2011

| | Nonmajor Special Revenue Funds | Nonmajor Debt Service Funds | Nonmajor Capital Projects Funds | Total Nonmajor Governmental Funds |
|--|---|--------------------------------------|--|--|
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$8,361,427 | \$164,163 | \$1,841,556 | \$10,367,146 |
| Cash and Cash Equivalents in Segregated Accounts | 1,707 | 0 | 0 | 1,707 |
| Restricted Cash and Cash Equivalents | 50,501 | 0 | 69,114 | 119,615 |
| Receivables: | | | | |
| Property Taxes | 3,392,478 | 0 | 0 | 3,392,478 |
| Payments in Lieu of Taxes | 226,462 | 0 | 0 | 226,462 |
| Permissive Motor Vehicle License Tax | 35,540 | 0 | 0 | 35,540 |
| Accounts | 62,094 | 0 | 0 | 62,094 |
| Intergovernmental | 4,337,834 | 0 | 1,699,568 | 6,037,402 |
| Interfund | 21,785 | 0 | 0 | 21,785 |
| Special Assessments | 0 | 329,584 | 0 | 329,584 |
| Loans | 0 | 283,229 | 0 | 283,229 |
| Materials and Supplies Inventory | 554,927 | 0 | 0 | 554,927 |
| Prepaid Items | 138,343 | 0 | 0 | 138,343 |
| <i>Total Assets</i> | <u>\$17,183,098</u> | <u>\$776,976</u> | <u>\$3,610,238</u> | <u>\$21,570,312</u> |
| Liabilities and Fund Balances | | | | |
| Liabilities | | | | |
| Accounts Payable | \$370,302 | \$0 | \$6,578 | \$376,880 |
| Contracts Payable | 147,540 | 0 | 45,798 | 193,338 |
| Accrued Interest Payable | 3,680 | 1,368 | 956 | 6,004 |
| Retainage Payable | 50,501 | 0 | 14,788 | 65,289 |
| Accrued Wages and Benefits | 239,492 | 0 | 0 | 239,492 |
| Matured Compensated Absences Payable | 7,174 | 0 | 0 | 7,174 |
| Interfund Payable | 591,726 | 0 | 1,586,615 | 2,178,341 |
| Intergovernmental Payable | 104,832 | 0 | 0 | 104,832 |
| Notes Payable | 280,000 | 50,000 | 500,000 | 830,000 |
| Deferred Revenue | 7,368,106 | 329,584 | 1,699,568 | 9,397,258 |
| <i>Total Liabilities</i> | <u>9,163,353</u> | <u>380,952</u> | <u>3,854,303</u> | <u>13,398,608</u> |
| Fund Balances | | | | |
| Nonspendable: | | | | |
| Inventory | 554,927 | 0 | 0 | 554,927 |
| Prepays | 138,343 | 0 | 0 | 138,343 |
| Long-Term Receivables | 0 | 283,229 | 0 | 283,229 |
| Restricted to: | | | | |
| Court Corrections | 1,454,458 | 0 | 0 | 1,454,458 |
| Roads and Bridges | 708,614 | 0 | 2,455 | 711,069 |
| Human Services | 426,879 | 0 | 0 | 426,879 |
| Public Safety | 1,452,074 | 0 | 0 | 1,452,074 |
| Health | 953,345 | 0 | 0 | 953,345 |
| Mental Health | 45,964 | 0 | 0 | 45,964 |
| Children Services | 144,795 | 0 | 0 | 144,795 |
| Debt Service | 0 | 112,795 | 0 | 112,795 |
| Capital Outlay | 0 | 0 | 1,833,528 | 1,833,528 |
| Other Purposes | 2,152,187 | 0 | 0 | 2,152,187 |
| Unassigned (Deficit) | (11,841) | 0 | (2,080,048) | (2,091,889) |
| <i>Total Fund Balances (Deficit)</i> | <u>8,019,745</u> | <u>396,024</u> | <u>(244,065)</u> | <u>8,171,704</u> |
| <i>Total Liabilities and Fund Balances</i> | <u>\$17,183,098</u> | <u>\$776,976</u> | <u>\$3,610,238</u> | <u>\$21,570,312</u> |

Muskingum County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2011

| | Nonmajor Special Revenue Funds | Nonmajor Debt Service Funds | Nonmajor Capital Projects Funds | Total Nonmajor Governmental Funds |
|---|---|--------------------------------------|--|--|
| Revenues | | | | |
| Property Taxes | \$2,503,012 | \$0 | \$0 | \$2,503,012 |
| Special Assessments | 0 | 29,726 | 0 | 29,726 |
| Permissive Motor Vehicle License Tax | 467,416 | 0 | 0 | 467,416 |
| Charges for Services | 2,484,620 | 0 | 540 | 2,485,160 |
| Licenses and Permits | 167,479 | 0 | 0 | 167,479 |
| Fines and Forfeitures | 369,561 | 0 | 0 | 369,561 |
| Intergovernmental | 10,243,210 | 1,221 | 2,355,055 | 12,599,486 |
| Interest | 3,401 | 17,250 | 0 | 20,651 |
| Payments in Lieu of Taxes | 154,544 | 0 | 0 | 154,544 |
| Rent | 21,071 | 389,870 | 0 | 410,941 |
| Contributions and Donations | 26,887 | 0 | 0 | 26,887 |
| Other | 75,661 | 0 | 303,829 | 379,490 |
| <i>Total Revenues</i> | <u>16,516,862</u> | <u>438,067</u> | <u>2,659,424</u> | <u>19,614,353</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 1,400,882 | 0 | 0 | 1,400,882 |
| Judicial | 276,638 | 0 | 0 | 276,638 |
| Public Safety | 3,074,972 | 0 | 0 | 3,074,972 |
| Public Works | 7,787,179 | 0 | 2,865,204 | 10,652,383 |
| Health | 998,845 | 0 | 0 | 998,845 |
| Human Services | 4,108,386 | 0 | 59,877 | 4,168,263 |
| Capital Outlay | 750,000 | 0 | 1,941,419 | 2,691,419 |
| Intergovernmental | 1,447,273 | 0 | 0 | 1,447,273 |
| Debt Service: | | | | |
| Principal Retirement | 174,654 | 1,123,388 | 0 | 1,298,042 |
| Current Refunding Principal Retirement | 0 | 50,000 | 0 | 50,000 |
| Interest and Fiscal Charges | 64,111 | 447,982 | 11,408 | 523,501 |
| <i>Total Expenditures</i> | <u>20,082,940</u> | <u>1,621,370</u> | <u>4,877,908</u> | <u>26,582,218</u> |
| <i>Excess of Revenues Under Expenditures</i> | <u>(3,566,078)</u> | <u>(1,183,303)</u> | <u>(2,218,484)</u> | <u>(6,967,865)</u> |
| Other Financing Sources (Uses) | | | | |
| Bond Anticipation Notes Issued | 0 | 400,000 | 0 | 400,000 |
| Proceeds from the Sale of Capital Assets | 2,700 | 0 | 0 | 2,700 |
| Transfers In | 2,812,388 | 1,055,427 | 344,322 | 4,212,137 |
| Current Refunding Bond Anticipation Note | 0 | (400,000) | 0 | (400,000) |
| Transfers Out | (450,013) | (908) | 0 | (450,921) |
| <i>Total Other Financing Sources (Uses)</i> | <u>2,365,075</u> | <u>1,054,519</u> | <u>344,322</u> | <u>3,763,916</u> |
| <i>Net Change in Fund Balances</i> | (1,201,003) | (128,784) | (1,874,162) | (3,203,949) |
| Fund Balances at Beginning of Year | <u>9,220,748</u> | <u>524,808</u> | <u>1,630,097</u> | <u>11,375,653</u> |
| <i>Fund Balances (Deficit) at End of Year</i> | <u>\$8,019,745</u> | <u>\$396,024</u> | <u>(\$244,065)</u> | <u>\$8,171,704</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.

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

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

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

Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

(continued)

SPECIAL REVENUE FUNDS (Continued)

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

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

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

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

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

County Courts Fund - To account for money received through court fees which are used for court expenses and other judicial programs and issues.

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.

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

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

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

(continued)

SPECIAL REVENUE FUNDS (Continued)

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

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

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

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

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

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

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

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

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

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.

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

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

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

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

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

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

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, 2011

| | Final Budget | Actual | Variance Positive (Negative) |
|---|-------------------------|-------------------------|------------------------------------|
| Revenues | | | |
| Charges for Services | \$951,514 | \$844,578 | (\$106,936) |
| Intergovernmental | 7,883,515 | 7,435,918 | (447,597) |
| Other | 124,185 | 46,817 | (77,368) |
| <i>Total Revenues</i> | <u>8,959,214</u> | <u>8,327,313</u> | <u>(631,901)</u> |
| Expenditures | | | |
| Current: | | | |
| Human Services | | | |
| Public Assistance | | | |
| Salaries and Wages | 3,731,500 | 3,621,986 | 109,514 |
| Fringe Benefits | 1,811,630 | 1,603,226 | 208,404 |
| Contractual Services | 3,299,118 | 2,956,428 | 342,690 |
| Materials and Supplies | 79,992 | 72,464 | 7,528 |
| Capital Outlay | 35,250 | 21,778 | 13,472 |
| Other | 812,402 | 765,281 | 47,121 |
| <i>Total Expenditures</i> | <u>9,769,892</u> | <u>9,041,163</u> | <u>728,729</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(810,678)</u> | <u>(713,850)</u> | <u>96,828</u> |
| Other Financing Source | | | |
| Transfers In | <u>358,000</u> | <u>231,530</u> | <u>(126,470)</u> |
| <i>Net Change in Fund Balance</i> | (452,678) | (482,320) | (29,642) |
| Fund Balance at Beginning of Year | 392,972 | 392,972 | 0 |
| Prior Year Encumbrances Appropriated | <u>251,182</u> | <u>251,182</u> | <u>0</u> |
| <i>Fund Balance at End of Year</i> | <u><u>\$191,476</u></u> | <u><u>\$161,834</u></u> | <u><u>(\$29,642)</u></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, 2011

| | Final Budget | Actual | Variance Positive (Negative) |
|--------------------------------------|---------------------------|---------------------------|------------------------------------|
| Revenues | | | |
| Property Taxes | \$2,916,354 | \$3,186,786 | \$270,432 |
| Charges for Services | 1,117,974 | 1,296,373 | 178,399 |
| Intergovernmental | 721,855 | 569,657 | (152,198) |
| Payments in Lieu of Taxes | 19,307 | 15,616 | (3,691) |
| Contributions and Donations | 350 | 2,688 | 2,338 |
| Other | 12,208 | 15,102 | 2,894 |
| <i>Total Revenues</i> | <u>4,788,048</u> | <u>5,086,222</u> | <u>298,174</u> |
| Expenditures | | | |
| Current: | | | |
| Human Services | | | |
| County Home | | | |
| Salaries and Wages | 2,691,714 | 2,410,578 | 281,136 |
| Fringe Benefits | 1,031,009 | 970,074 | 60,935 |
| Contractual Services | 794,767 | 701,461 | 93,306 |
| Materials and Supplies | 349,501 | 343,514 | 5,987 |
| Capital Outlay | 27,915 | 27,915 | 0 |
| Other | 7,000 | 6,516 | 484 |
| <i>Total Expenditures</i> | <u>4,901,906</u> | <u>4,460,058</u> | <u>441,848</u> |
| <i>Net Change in Fund Balance</i> | (113,858) | 626,164 | 740,022 |
| Fund Balance at Beginning of Year | 2,278,865 | 2,278,865 | 0 |
| Prior Year Encumbrances Appropriated | <u>64,840</u> | <u>64,840</u> | <u>0</u> |
| <i>Fund Balance at End of Year</i> | <u><u>\$2,229,847</u></u> | <u><u>\$2,969,869</u></u> | <u><u>\$740,022</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, 2011

| | Final Budget | Actual | Variance Positive (Negative) |
|--------------------------------------|----------------------------|----------------------------|------------------------------------|
| Revenues | | | |
| Property Taxes | \$5,358,179 | \$5,854,539 | \$496,360 |
| Charges for Services | 34,400 | 38,883 | 4,483 |
| Intergovernmental | 3,595,443 | 4,239,375 | 643,932 |
| Interest | 30,000 | 53,451 | 23,451 |
| Payments in Lieu of Taxes | 36,050 | 31,231 | (4,819) |
| Contributions and Donations | 30,000 | 13,958 | (16,042) |
| Other | 11,035 | 21,027 | 9,992 |
| <i>Total Revenues</i> | <u>9,095,107</u> | <u>10,252,464</u> | <u>1,157,357</u> |
| Expenditures | | | |
| Current: | | | |
| Human Services | | | |
| Starlight School | | | |
| Salaries and Wages | 3,735,196 | 3,648,484 | 86,712 |
| Fringe Benefits | 1,653,596 | 1,445,133 | 208,463 |
| Contractual Services | 2,449,583 | 1,762,465 | 687,118 |
| Materials and Supplies | 83,541 | 59,481 | 24,060 |
| Capital Outlay | 288,500 | 168,342 | 120,158 |
| Other | 100,000 | 0 | 100,000 |
| <i>Total Expenditures</i> | <u>8,310,416</u> | <u>7,083,905</u> | <u>1,226,511</u> |
| <i>Net Change in Fund Balance</i> | 784,691 | 3,168,559 | 2,383,868 |
| Fund Balance at Beginning of Year | 14,533,569 | 14,533,569 | 0 |
| Prior Year Encumbrances Appropriated | <u>109,088</u> | <u>109,088</u> | <u>0</u> |
| <i>Fund Balance at End of Year</i> | <u><u>\$15,427,348</u></u> | <u><u>\$17,811,216</u></u> | <u><u>\$2,383,868</u></u> |

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Children Services Levy Fund
For the Year Ended December 31, 2011

| | Final Budget | Actual | Variance Positive (Negative) |
|--------------------------------------|---------------------------|---------------------------|------------------------------------|
| Revenues | | | |
| Property Taxes | \$2,333,085 | \$2,549,434 | \$216,349 |
| Charges for Services | 1,050,500 | 1,269,812 | 219,312 |
| Intergovernmental | 2,538,146 | 2,790,951 | 252,805 |
| Payments in Lieu of Taxes | 11,489 | 12,492 | 1,003 |
| Contributions and Donations | 500 | 2,148 | 1,648 |
| Other | 11,494 | 8,490 | (3,004) |
| <i>Total Revenues</i> | <u>5,945,214</u> | <u>6,633,327</u> | <u>688,113</u> |
| Expenditures | | | |
| Current: | | | |
| Human Services | | | |
| Children Services | | | |
| Salaries and Wages | 2,700,000 | 2,693,751 | 6,249 |
| Fringe Benefits | 1,394,430 | 1,153,968 | 240,462 |
| Contractual Services | 2,600,774 | 1,893,353 | 707,421 |
| Materials and Supplies | 327,271 | 233,823 | 93,448 |
| Capital Outlay | 159,384 | 62,057 | 97,327 |
| Other | 462,396 | 369,020 | 93,376 |
| <i>Total Expenditures</i> | <u>7,644,255</u> | <u>6,405,972</u> | <u>1,238,283</u> |
| <i>Net Change in Fund Balance</i> | (1,699,041) | 227,355 | 1,926,396 |
| Fund Balance at Beginning of Year | 5,664,755 | 5,664,755 | 0 |
| Prior Year Encumbrances Appropriated | 474,825 | 474,825 | 0 |
| <i>Fund Balance at End of Year</i> | <u><u>\$4,440,539</u></u> | <u><u>\$6,366,935</u></u> | <u><u>\$1,926,396</u></u> |

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2011

| | Dog and Kennel | Child Support Enforcement Agency | Childrens' Services Trust | Real Estate Assessment | Redevelopment Tax Equivalent |
|--|-------------------|---|---------------------------------|---------------------------|---------------------------------|
| Assets | | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$185,364 | \$279,003 | \$48,199 | \$1,392,945 | \$0 |
| Cash and Cash Equivalents in Segregated Accounts | 0 | 0 | 0 | 0 | 0 |
| Restricted Cash and Cash Equivalents | 0 | 0 | 0 | 38,699 | 0 |
| Receivables: | | | | | |
| Property Taxes | 0 | 0 | 0 | 0 | 0 |
| Payments in Lieu of Taxes | 0 | 0 | 0 | 0 | 104,352 |
| Permissive Motor Vehicle License Tax | 0 | 0 | 0 | 0 | 0 |
| Accounts | 550 | 0 | 0 | 0 | 0 |
| Intergovernmental | 0 | 65,969 | 0 | 0 | 0 |
| Interfund | 0 | 21,071 | 0 | 0 | 0 |
| Materials and Supplies Inventory | 1,347 | 10,914 | 0 | 0 | 0 |
| Prepaid Items | 0 | 3,820 | 0 | 92,762 | 0 |
| <i>Total Assets</i> | <u>\$187,261</u> | <u>\$380,777</u> | <u>\$48,199</u> | <u>\$1,524,406</u> | <u>\$104,352</u> |
| Liabilities and Fund Balances | | | | | |
| Liabilities | | | | | |
| Accounts Payable | \$0 | \$7,404 | \$0 | \$91,547 | \$0 |
| Contracts Payable | 0 | 0 | 0 | 37,269 | 0 |
| Accrued Interest Payable | 0 | 0 | 0 | 0 | 0 |
| Retainage Payable | 0 | 0 | 0 | 38,699 | 0 |
| Accrued Wages and Benefits | 4,163 | 68,412 | 0 | 10,498 | 0 |
| Matured Compensated Absences Payable | 0 | 7,174 | 0 | 0 | 0 |
| Interfund Payable | 2,165 | 187,256 | 0 | 7,042 | 0 |
| Intergovernmental Payable | 1,471 | 26,710 | 0 | 4,875 | 0 |
| Notes Payable | 0 | 0 | 0 | 0 | 0 |
| Deferred Revenue | 0 | 38,217 | 0 | 0 | 104,352 |
| <i>Total Liabilities</i> | <u>7,799</u> | <u>335,173</u> | <u>0</u> | <u>189,930</u> | <u>104,352</u> |
| Fund Balances | | | | | |
| Nonspendable: | | | | | |
| Inventory | 1,347 | 10,914 | 0 | 0 | 0 |
| Prepays | 0 | 3,820 | 0 | 92,762 | 0 |
| Restricted to: | | | | | |
| Court Corrections | 0 | 0 | 0 | 0 | 0 |
| Roads and Bridges | 0 | 0 | 0 | 0 | 0 |
| Human Services | 0 | 30,870 | 0 | 0 | 0 |
| Public Safety | 0 | 0 | 0 | 0 | 0 |
| Health | 0 | 0 | 0 | 0 | 0 |
| Mental Health | 0 | 0 | 0 | 0 | 0 |
| Children Services | 0 | 0 | 48,199 | 0 | 0 |
| Other Purposes | 178,115 | 0 | 0 | 1,241,714 | 0 |
| Unassigned (Deficit) | 0 | 0 | 0 | 0 | 0 |
| <i>Total Fund Balances (Deficit)</i> | <u>179,462</u> | <u>45,604</u> | <u>48,199</u> | <u>1,334,476</u> | <u>0</u> |
| <i>Total Liabilities and Fund Balances</i> | <u>\$187,261</u> | <u>\$380,777</u> | <u>\$48,199</u> | <u>\$1,524,406</u> | <u>\$104,352</u> |

(continued)

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (Continued)
December 31, 2011

| | Drug Abuse Resistance Education (DARE) | Miscellaneous Federal Grants | Access Visitation Grant | Delinquent Real Estate Tax and Assessment Collection | Homeland Security |
|--|---|------------------------------------|-------------------------------|---|----------------------|
| Assets | | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$555 | \$103,107 | \$1,435 | \$164,647 | \$207,319 |
| Cash and Cash Equivalents in Segregated Accounts | 0 | 0 | 0 | 0 | 0 |
| Restricted Cash and Cash Equivalents | 0 | 2,377 | 0 | 0 | 0 |
| Receivables: | | | | | |
| Property Taxes | 0 | 0 | 0 | 0 | 0 |
| Payments in Lieu of Taxes | 0 | 0 | 0 | 0 | 0 |
| Permissive Motor Vehicle License Tax | 0 | 0 | 0 | 0 | 0 |
| Accounts | 0 | 0 | 179 | 0 | 0 |
| Intergovernmental | 0 | 29,739 | 0 | 0 | 1,523 |
| Interfund | 0 | 0 | 0 | 0 | 0 |
| Materials and Supplies Inventory | 0 | 257 | 0 | 0 | 0 |
| Prepaid Items | 0 | 0 | 0 | 0 | 28,272 |
| <i>Total Assets</i> | <u>\$555</u> | <u>\$135,480</u> | <u>\$1,614</u> | <u>\$164,647</u> | <u>\$237,114</u> |
| Liabilities and Fund Balances | | | | | |
| Liabilities | | | | | |
| Accounts Payable | \$0 | \$14,726 | \$0 | \$5,426 | \$5,295 |
| Contracts Payable | 0 | 21,392 | 0 | 0 | 0 |
| Accrued Interest Payable | 0 | 0 | 0 | 0 | 0 |
| Retainage Payable | 0 | 2,377 | 0 | 0 | 0 |
| Accrued Wages and Benefits | 0 | 2,170 | 0 | 8,260 | 0 |
| Matured Compensated Absences Payable | 0 | 0 | 0 | 0 | 0 |
| Interfund Payable | 591 | 15,720 | 97 | 4,742 | 205,000 |
| Intergovernmental Payable | 0 | 942 | 218 | 3,839 | 4,091 |
| Notes Payable | 0 | 0 | 0 | 0 | 0 |
| Deferred Revenue | 0 | 14,269 | 0 | 0 | 0 |
| <i>Total Liabilities</i> | <u>591</u> | <u>71,596</u> | <u>315</u> | <u>22,267</u> | <u>214,386</u> |
| Fund Balances | | | | | |
| Nonspendable: | | | | | |
| Inventory | 0 | 257 | 0 | 0 | 0 |
| Prepays | 0 | 0 | 0 | 0 | 28,272 |
| Restricted to: | | | | | |
| Court Corrections | 0 | 0 | 0 | 0 | 0 |
| Roads and Bridges | 0 | 0 | 0 | 0 | 0 |
| Human Services | 0 | 0 | 0 | 0 | 0 |
| Public Safety | 0 | 63,627 | 0 | 0 | 0 |
| Health | 0 | 0 | 0 | 0 | 0 |
| Mental Health | 0 | 0 | 0 | 0 | 0 |
| Children Services | 0 | 0 | 0 | 0 | 0 |
| Other Purposes | 0 | 0 | 1,299 | 142,380 | 0 |
| Unassigned (Deficit) | (36) | 0 | 0 | 0 | (5,544) |
| <i>Total Fund Balances (Deficit)</i> | <u>(36)</u> | <u>63,884</u> | <u>1,299</u> | <u>142,380</u> | <u>22,728</u> |
| <i>Total Liabilities and Fund Balances</i> | <u>\$555</u> | <u>\$135,480</u> | <u>\$1,614</u> | <u>\$164,647</u> | <u>\$237,114</u> |

| Tuberculosis Clinic | Block Grants | County Courts | Community Correction | Home Detention (Electronic Monitor) | Litter Prevention | Ohio Childrens Trust | Marriage License |
|------------------------|--------------------|--------------------|-------------------------|--|----------------------|----------------------------|---------------------|
| \$983,562 | \$39,522 | \$1,431,063 | \$5,614 | \$240,368 | \$185 | \$0 | \$1,136 |
| 1,707 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 4,374 | 0 | 0 | 0 | 0 | 0 | 0 |
| 672,995 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,237 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3,058 | 0 | 17,280 | 0 | 29,305 | 0 | 0 | 0 |
| 71,886 | 1,300,123 | 0 | 125,413 | 22,033 | 0 | 13,832 | 0 |
| 45 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19,553 | 170 | 0 | 0 | 92 | 0 | 0 | 0 |
| 38 | 0 | 4,350 | 210 | 0 | 0 | 0 | 0 |
| <u>\$1,755,081</u> | <u>\$1,344,189</u> | <u>\$1,452,693</u> | <u>\$131,237</u> | <u>\$291,798</u> | <u>\$185</u> | <u>\$13,832</u> | <u>\$1,136</u> |
| \$3,079 | \$1,100 | \$12,191 | \$0 | \$9,648 | \$0 | \$0 | \$1,136 |
| 0 | 43,421 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 4,374 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14,781 | 1,462 | 0 | 6,649 | 3,781 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9,615 | 76,184 | 102 | 70 | 2,615 | 0 | 0 | 0 |
| 6,413 | 640 | 0 | 2,889 | 1,642 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 748,257 | 1,223,099 | 17,280 | 62,706 | 40,322 | 0 | 13,832 | 0 |
| <u>782,145</u> | <u>1,350,280</u> | <u>29,573</u> | <u>72,314</u> | <u>58,008</u> | <u>0</u> | <u>13,832</u> | <u>1,136</u> |
| 19,553 | 170 | 0 | 0 | 92 | 0 | 0 | 0 |
| 38 | 0 | 4,350 | 210 | 0 | 0 | 0 | 0 |
| 0 | 0 | 1,418,770 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 58,713 | 233,698 | 0 | 0 | 0 |
| 953,345 | 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 | 185 | 0 | 0 |
| 0 | (6,261) | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>972,936</u> | <u>(6,091)</u> | <u>1,423,120</u> | <u>58,923</u> | <u>233,790</u> | <u>185</u> | <u>0</u> | <u>0</u> |
| <u>\$1,755,081</u> | <u>\$1,344,189</u> | <u>\$1,452,693</u> | <u>\$131,237</u> | <u>\$291,798</u> | <u>\$185</u> | <u>\$13,832</u> | <u>\$1,136</u> |

(continued)

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (Continued)
December 31, 2011

| | Political Subdivision Housing | Indigent Drivers Alcohol Treatment | Enforcement and Education | Law Enforcement | Legal Aid Society |
|--|-------------------------------------|---|---------------------------------|--------------------|-------------------------|
| Assets | | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$43,281 | \$150,500 | \$2,693 | \$137,843 | \$407 |
| Cash and Cash Equivalents in Segregated Accounts | 0 | 0 | 0 | 0 | 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 |
| Permissive Motor Vehicle License Tax | 0 | 0 | 0 | 0 | 0 |
| Accounts | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental | 0 | 3,178 | 0 | 0 | 0 |
| Interfund | 0 | 0 | 0 | 0 | 0 |
| Materials and Supplies Inventory | 0 | 0 | 0 | 0 | 0 |
| Prepaid Items | 0 | 0 | 0 | 0 | 0 |
| <i>Total Assets</i> | <u>\$43,281</u> | <u>\$153,678</u> | <u>\$2,693</u> | <u>\$137,843</u> | <u>\$407</u> |
| Liabilities and Fund Balances | | | | | |
| Liabilities | | | | | |
| Accounts Payable | \$0 | \$0 | \$0 | \$1,296 | \$0 |
| Contracts Payable | 0 | 0 | 0 | 0 | 0 |
| Accrued Interest Payable | 0 | 0 | 0 | 0 | 0 |
| Retainage Payable | 0 | 0 | 0 | 0 | 0 |
| Accrued Wages and Benefits | 0 | 0 | 0 | 0 | 0 |
| Matured Compensated Absences Payable | 0 | 0 | 0 | 0 | 0 |
| Interfund Payable | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental Payable | 0 | 0 | 0 | 0 | 0 |
| Notes Payable | 0 | 0 | 0 | 0 | 0 |
| Deferred Revenue | 0 | 3,127 | 0 | 0 | 0 |
| <i>Total Liabilities</i> | <u>0</u> | <u>3,127</u> | <u>0</u> | <u>1,296</u> | <u>0</u> |
| Fund Balances | | | | | |
| Nonspendable: | | | | | |
| Inventory | 0 | 0 | 0 | 0 | 0 |
| Prepays | 0 | 0 | 0 | 0 | 0 |
| Restricted to: | | | | | |
| Court Corrections | 0 | 0 | 0 | 0 | 0 |
| Roads and Bridges | 0 | 0 | 0 | 0 | 0 |
| Human Services | 0 | 0 | 0 | 0 | 0 |
| Public Safety | 0 | 0 | 2,693 | 136,547 | 0 |
| Health | 0 | 0 | 0 | 0 | 0 |
| Mental Health | 0 | 0 | 0 | 0 | 0 |
| Children Services | 0 | 0 | 0 | 0 | 0 |
| Other Purposes | 43,281 | 150,551 | 0 | 0 | 407 |
| Unassigned (Deficit) | 0 | 0 | 0 | 0 | 0 |
| <i>Total Fund Balances (Deficit)</i> | <u>43,281</u> | <u>150,551</u> | <u>2,693</u> | <u>136,547</u> | <u>407</u> |
| <i>Total Liabilities and Fund Balances</i> | <u>\$43,281</u> | <u>\$153,678</u> | <u>\$2,693</u> | <u>\$137,843</u> | <u>\$407</u> |

| Senior Citizens Levy | Felony Delinquent Care and Custody | Drug Law Enforcement | Indigent Guardianship | Victim of Criminals | Sheriff Commissary | Children Services Christmas | Mental Health Levy |
|----------------------------|---|----------------------------|--------------------------|------------------------|-----------------------|-----------------------------------|--------------------------|
| \$430,788 | \$138,698 | \$32,893 | \$2,217 | \$1,853 | \$115,785 | \$98,799 | \$45,964 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 805,102 | 0 | 0 | 0 | 0 | 0 | 0 | 1,355,381 |
| 2,796 | 0 | 0 | 0 | 0 | 0 | 0 | 5,593 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 413 | 0 | 0 | 11,145 | 0 | 0 |
| 43,279 | 62,282 | 0 | 0 | 30,297 | 0 | 0 | 70,361 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 373 | 0 | 0 |
| <u>\$1,281,965</u> | <u>\$200,980</u> | <u>\$33,306</u> | <u>\$2,217</u> | <u>\$32,150</u> | <u>\$127,303</u> | <u>\$98,799</u> | <u>\$1,477,299</u> |
| \$0 | \$800 | \$0 | \$0 | \$0 | \$57,304 | \$2,203 | \$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 |
| 17,879 | 5,191 | 0 | 0 | 1,852 | 749 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11,358 | 5,028 | 0 | 0 | 1,474 | 543 | 0 | 0 |
| 7,759 | 2,269 | 0 | 0 | 27 | 326 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 851,177 | 30,688 | 413 | 0 | 20,198 | 3,964 | 0 | 1,431,335 |
| <u>888,173</u> | <u>43,976</u> | <u>413</u> | <u>0</u> | <u>23,551</u> | <u>62,886</u> | <u>2,203</u> | <u>1,431,335</u> |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 373 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 393,792 | 0 | 0 | 2,217 | 0 | 0 | 0 | 0 |
| 0 | 157,004 | 32,893 | 0 | 8,599 | 64,044 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 45,964 |
| 0 | 0 | 0 | 0 | 0 | 0 | 96,596 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>393,792</u> | <u>157,004</u> | <u>32,893</u> | <u>2,217</u> | <u>8,599</u> | <u>64,417</u> | <u>96,596</u> | <u>45,964</u> |
| <u>\$1,281,965</u> | <u>\$200,980</u> | <u>\$33,306</u> | <u>\$2,217</u> | <u>\$32,150</u> | <u>\$127,303</u> | <u>\$98,799</u> | <u>\$1,477,299</u> |

(continued)

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (Continued)
December 31, 2011

| | Sheriff Levy | Motor Vehicle and Gasoline Tax | Northpointe Drive | Law Library Resources | Juvenile Detention |
|--|------------------|--------------------------------------|----------------------|-----------------------------|-----------------------|
| Assets | | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$382,432 | \$857,533 | \$51,741 | \$256,825 | \$50,281 |
| Cash and Cash Equivalents in Segregated Accounts | 0 | 0 | 0 | 0 | 0 |
| Restricted Cash and Cash Equivalents | 0 | 0 | 0 | 0 | 0 |
| Receivables: | | | | | |
| Property Taxes | 559,000 | 0 | 0 | 0 | 0 |
| Payments in Lieu of Taxes | 2,796 | 0 | 0 | 0 | 0 |
| Permissive Motor Vehicle License Tax | 0 | 35,540 | 0 | 0 | 0 |
| Accounts | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental | 21,118 | 2,449,299 | 0 | 0 | 5,472 |
| Interfund | 669 | 0 | 0 | 0 | 0 |
| Materials and Supplies Inventory | 0 | 522,594 | 0 | 0 | 0 |
| Prepaid Items | 0 | 1,075 | 0 | 3,018 | 0 |
| <i>Total Assets</i> | <u>\$966,015</u> | <u>\$3,866,041</u> | <u>\$51,741</u> | <u>\$259,843</u> | <u>\$55,753</u> |
| Liabilities and Fund Balances | | | | | |
| Liabilities | | | | | |
| Accounts Payable | \$0 | \$130,511 | \$0 | \$8,899 | \$9,121 |
| Contracts Payable | 0 | 0 | 0 | 0 | 0 |
| Accrued Interest Payable | 0 | 3,680 | 0 | 0 | 0 |
| Retainage Payable | 0 | 0 | 0 | 0 | 0 |
| Accrued Wages and Benefits | 13,387 | 76,581 | 0 | 0 | 0 |
| Matured Compensated Absences Payable | 0 | 0 | 0 | 0 | 0 |
| Interfund Payable | 9,541 | 45,063 | 0 | 0 | 5,472 |
| Intergovernmental Payable | 7,740 | 30,541 | 0 | 0 | 0 |
| Notes Payable | 0 | 280,000 | 0 | 0 | 0 |
| Deferred Revenue | 583,328 | 2,067,382 | 0 | 0 | 5,472 |
| <i>Total Liabilities</i> | <u>613,996</u> | <u>2,633,758</u> | <u>0</u> | <u>8,899</u> | <u>20,065</u> |
| Fund Balances | | | | | |
| Nonspendable: | | | | | |
| Inventory | 0 | 522,594 | 0 | 0 | 0 |
| Prepays | 0 | 1,075 | 0 | 3,018 | 0 |
| Restricted to: | | | | | |
| Court Corrections | 0 | 0 | 0 | 0 | 35,688 |
| Roads and Bridges | 0 | 708,614 | 0 | 0 | 0 |
| Human Services | 0 | 0 | 0 | 0 | 0 |
| Public Safety | 352,019 | 0 | 0 | 0 | 0 |
| Health | 0 | 0 | 0 | 0 | 0 |
| Mental Health | 0 | 0 | 0 | 0 | 0 |
| Children Services | 0 | 0 | 0 | 0 | 0 |
| Other Purposes | 0 | 0 | 51,741 | 247,926 | 0 |
| Unassigned (Deficit) | 0 | 0 | 0 | 0 | 0 |
| <i>Total Fund Balances (Deficit)</i> | <u>352,019</u> | <u>1,232,283</u> | <u>51,741</u> | <u>250,944</u> | <u>35,688</u> |
| <i>Total Liabilities and Fund Balances</i> | <u>\$966,015</u> | <u>\$3,866,041</u> | <u>\$51,741</u> | <u>\$259,843</u> | <u>\$55,753</u> |

| Concealed Weapon | Wireless 911 | OPOTA- CPT | Brandywine Loop Extension | Total Nonmajor Special Revenue Funds |
|---------------------|------------------|-----------------|---------------------------------|---|
| \$27,950 | \$337,611 | \$16,721 | \$94,588 | \$8,361,427 |
| 0 | 0 | 0 | 0 | 1,707 |
| 0 | 5,051 | 0 | 0 | 50,501 |
| 0 | 0 | 0 | 0 | 3,392,478 |
| 0 | 0 | 0 | 108,688 | 226,462 |
| 0 | 0 | 0 | 0 | 35,540 |
| 164 | 0 | 0 | 0 | 62,094 |
| 0 | 22,030 | 0 | 0 | 4,337,834 |
| 0 | 0 | 0 | 0 | 21,785 |
| 0 | 0 | 0 | 0 | 554,927 |
| 0 | 4,425 | 0 | 0 | 138,343 |
| <u>\$28,114</u> | <u>\$369,117</u> | <u>\$16,721</u> | <u>\$203,276</u> | <u>\$17,183,098</u> |
| \$0 | \$4,593 | \$4,023 | \$0 | \$370,302 |
| 0 | 45,458 | 0 | 0 | 147,540 |
| 0 | 0 | 0 | 0 | 3,680 |
| 0 | 5,051 | 0 | 0 | 50,501 |
| 437 | 3,240 | 0 | 0 | 239,492 |
| 0 | 0 | 0 | 0 | 7,174 |
| 279 | 1,769 | 0 | 0 | 591,726 |
| 1,077 | 1,363 | 0 | 0 | 104,832 |
| 0 | 0 | 0 | 0 | 280,000 |
| 0 | 0 | 0 | 108,688 | 7,368,106 |
| <u>1,793</u> | <u>61,474</u> | <u>4,023</u> | <u>108,688</u> | <u>9,163,353</u> |
| 0 | 0 | 0 | 0 | 554,927 |
| 0 | 4,425 | 0 | 0 | 138,343 |
| 0 | 0 | 0 | 0 | 1,454,458 |
| 0 | 0 | 0 | 0 | 708,614 |
| 0 | 0 | 0 | 0 | 426,879 |
| 26,321 | 303,218 | 12,698 | 0 | 1,452,074 |
| 0 | 0 | 0 | 0 | 953,345 |
| 0 | 0 | 0 | 0 | 45,964 |
| 0 | 0 | 0 | 0 | 144,795 |
| 0 | 0 | 0 | 94,588 | 2,152,187 |
| 0 | 0 | 0 | 0 | (11,841) |
| <u>26,321</u> | <u>307,643</u> | <u>12,698</u> | <u>94,588</u> | <u>8,019,745</u> |
| <u>\$28,114</u> | <u>\$369,117</u> | <u>\$16,721</u> | <u>\$203,276</u> | <u>\$17,183,098</u> |

Muskingum County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2011

| | Dog and Kennel | Child Support Enforcement Agency | Childrens' Services Trust | Real Estate Assessment |
|---|-------------------|---|---------------------------------|------------------------------|
| Revenues | | | | |
| Property Taxes | \$0 | \$0 | \$0 | \$0 |
| Permissive Motor Vehicle License Tax | 0 | 0 | 0 | 0 |
| Charges for Services | 29,835 | 336,942 | 0 | 1,007,012 |
| Licenses and Permits | 112,760 | 0 | 0 | 0 |
| Fines and Forfeitures | 1,890 | 0 | 0 | 1,354 |
| Intergovernmental | 0 | 2,375,713 | 0 | 0 |
| Interest | 0 | 0 | 610 | 0 |
| Payments in Lieu of Taxes | 0 | 0 | 0 | 0 |
| Rent | 0 | 21,071 | 0 | 0 |
| Contributions and Donations | 0 | 0 | 31 | 0 |
| Other | 109 | 1,071 | 0 | 0 |
| <i>Total Revenues</i> | <u>144,594</u> | <u>2,734,797</u> | <u>641</u> | <u>1,008,366</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 0 | 0 | 0 | 1,102,011 |
| Judicial | 0 | 0 | 0 | 0 |
| Public Safety | 0 | 0 | 0 | 0 |
| Public Works | 0 | 0 | 0 | 0 |
| Health | 156,572 | 0 | 0 | 0 |
| Human Services | 0 | 3,338,321 | 40,874 | 0 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Intergovernmental | 0 | 0 | 0 | 0 |
| Debt Service: | | | | |
| Principal Retirement | 0 | 2,280 | 0 | 0 |
| Interest and Fiscal Charges | 0 | 310 | 0 | 0 |
| <i>Total Expenditures</i> | <u>156,572</u> | <u>3,340,911</u> | <u>40,874</u> | <u>1,102,011</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(11,978)</u> | <u>(606,114)</u> | <u>(40,233)</u> | <u>(93,645)</u> |
| Other Financing Sources (Use) | | | | |
| Proceeds from the Sale of Capital Assets | 0 | 0 | 0 | 0 |
| Transfers In | 0 | 500,000 | 0 | 0 |
| Transfers Out | 0 | 0 | 0 | 0 |
| <i>Total Other Financing Sources (Use)</i> | <u>0</u> | <u>500,000</u> | <u>0</u> | <u>0</u> |
| <i>Net Change in Fund Balances</i> | (11,978) | (106,114) | (40,233) | (93,645) |
| Fund Balances (Deficit) at | | | | |
| Beginning of Year | <u>191,440</u> | <u>151,718</u> | <u>88,432</u> | <u>1,428,121</u> |
| <i>Fund Balances (Deficit) at End of Year</i> | <u>\$179,462</u> | <u>\$45,604</u> | <u>\$48,199</u> | <u>\$1,334,476</u> |

| <u>Redevelopment Tax Equivalent</u> | <u>Drug Abuse Resistance Education (DARE)</u> | <u>Miscellaneous Federal Grants</u> | <u>Access Visitation Grant</u> | <u>Delinquent Real Estate Tax and Assessment Collection</u> | <u>Homeland Security</u> | <u>Tuberculosis Clinic</u> |
|---|---|---|--|---|------------------------------|--------------------------------|
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$506,539 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 4,426 | 260,796 | 0 | 98,052 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 4,500 | 266,323 | 0 | 0 | 682,743 | 188,848 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 103,484 | 0 | 0 | 0 | 0 | 0 | 2,498 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 5,880 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 4,675 | 0 | 13,763 | 0 | 5,349 |
| <u>103,484</u> | <u>10,380</u> | <u>270,998</u> | <u>4,426</u> | <u>274,559</u> | <u>682,743</u> | <u>801,286</u> |
| 0 | 0 | 0 | 0 | 298,871 | 0 | 0 |
| 0 | 0 | 0 | 4,714 | 0 | 0 | 0 |
| 0 | 33,153 | 384,483 | 0 | 0 | 489,154 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 819,186 |
| 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>33,153</u> | <u>384,483</u> | <u>4,714</u> | <u>298,871</u> | <u>489,154</u> | <u>819,186</u> |
| <u>103,484</u> | <u>(22,773)</u> | <u>(113,485)</u> | <u>(288)</u> | <u>(24,312)</u> | <u>193,589</u> | <u>(17,900)</u> |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 30,000 | 0 | 0 | 0 | 0 |
| <u>(103,484)</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <u>(103,484)</u> | <u>0</u> | <u>30,000</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 0 | (22,773) | (83,485) | (288) | (24,312) | 193,589 | (17,900) |
| <u>0</u> | <u>22,737</u> | <u>147,369</u> | <u>1,587</u> | <u>166,692</u> | <u>(170,861)</u> | <u>990,836</u> |
| <u>\$0</u> | <u>(\$36)</u> | <u>\$63,884</u> | <u>\$1,299</u> | <u>\$142,380</u> | <u>\$22,728</u> | <u>\$972,936</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, 2011

| | Block Grants | County Courts | Community Correction | Home Detention (Electronic Monitor) |
|---|------------------|--------------------|-------------------------|--|
| Revenues | | | | |
| Property Taxes | \$0 | \$0 | \$0 | \$0 |
| Permissive Motor Vehicle License Tax | 0 | 0 | 0 | 0 |
| Charges for Services | 550 | 217,998 | 0 | 161,656 |
| Licenses and Permits | 0 | 0 | 0 | 0 |
| Fines and Forfeitures | 0 | 97,588 | 0 | 0 |
| Intergovernmental | 481,429 | 0 | 250,828 | 44,066 |
| Interest | 0 | 0 | 0 | 0 |
| Payments in Lieu of Taxes | 0 | 0 | 0 | 0 |
| Rent | 0 | 0 | 0 | 0 |
| Contributions and Donations | 0 | 0 | 0 | 0 |
| Other | 459 | 47 | 0 | 4,118 |
| <i>Total Revenues</i> | <u>482,438</u> | <u>315,633</u> | <u>250,828</u> | <u>209,840</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 0 | 0 | 0 | 0 |
| Judicial | 0 | 154,377 | 0 | 0 |
| Public Safety | 0 | 0 | 251,353 | 231,223 |
| Public Works | 511,617 | 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>511,617</u> | <u>154,377</u> | <u>251,353</u> | <u>231,223</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(29,179)</u> | <u>161,256</u> | <u>(525)</u> | <u>(21,383)</u> |
| Other Financing Sources (Use) | | | | |
| Proceeds from the Sale of Capital Assets | 0 | 0 | 0 | 0 |
| Transfers In | 0 | 0 | 0 | 0 |
| Transfers Out | 0 | (21,425) | 0 | 0 |
| <i>Total Other Financing Sources (Use)</i> | <u>0</u> | <u>(21,425)</u> | <u>0</u> | <u>0</u> |
| <i>Net Change in Fund Balances</i> | (29,179) | 139,831 | (525) | (21,383) |
| Fund Balances (Deficit) at Beginning of Year | <u>23,088</u> | <u>1,283,289</u> | <u>59,448</u> | <u>255,173</u> |
| <i>Fund Balances (Deficit) at End of Year</i> | <u>(\$6,091)</u> | <u>\$1,423,120</u> | <u>\$58,923</u> | <u>\$233,790</u> |

| <u>Litter Prevention</u> | <u>Ohio Childrens Trust</u> | <u>Marriage License</u> | <u>Political Subdivision Housing</u> | <u>Indigent Drivers Alcohol Treatment</u> | <u>Enforcement and Education</u> | <u>Law Enforcement</u> |
|------------------------------|-------------------------------------|-----------------------------|--|---|--|----------------------------|
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 23,087 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 15,053 | 25,227 | 2,237 | 29,605 |
| 3,032 | 32,665 | 0 | 0 | 991 | 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 | 2,709 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>3,032</u> | <u>32,665</u> | <u>23,087</u> | <u>15,053</u> | <u>26,218</u> | <u>2,237</u> | <u>32,314</u> |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 13,275 | 0 | 9,327 | 44,643 |
| 8,296 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 23,087 | 0 | 0 | 0 | 0 |
| 0 | 32,665 | 0 | 0 | 3,295 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>8,296</u> | <u>32,665</u> | <u>23,087</u> | <u>13,275</u> | <u>3,295</u> | <u>9,327</u> | <u>44,643</u> |
| <u>(5,264)</u> | <u>0</u> | <u>0</u> | <u>1,778</u> | <u>22,923</u> | <u>(7,090)</u> | <u>(12,329)</u> |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>(5,264)</u> | <u>0</u> | <u>0</u> | <u>1,778</u> | <u>22,923</u> | <u>(7,090)</u> | <u>(12,329)</u> |
| <u>5,449</u> | <u>0</u> | <u>0</u> | <u>41,503</u> | <u>127,628</u> | <u>9,783</u> | <u>148,876</u> |
| <u>\$185</u> | <u>\$0</u> | <u>\$0</u> | <u>\$43,281</u> | <u>\$150,551</u> | <u>\$2,693</u> | <u>\$136,547</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, 2011

| | Legal Aid Society | Senior Citizens Levy | Felony Delinquent Care and Custody | Drug Law Enforcement |
|---|-------------------------|----------------------------|---|-------------------------|
| Revenues | | | | |
| Property Taxes | \$0 | \$603,423 | \$0 | \$0 |
| Permissive Motor Vehicle License Tax | 0 | 0 | 0 | 0 |
| Charges for Services | 98 | 0 | 0 | 0 |
| Licenses and Permits | 0 | 0 | 0 | 0 |
| Fines and Forfeitures | 0 | 0 | 0 | 1,250 |
| Intergovernmental | 0 | 134,558 | 258,557 | 0 |
| Interest | 0 | 0 | 0 | 0 |
| Payments in Lieu of Taxes | 0 | 3,123 | 0 | 0 |
| Rent | 0 | 0 | 0 | 0 |
| Contributions and Donations | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 |
| <i>Total Revenues</i> | <u>98</u> | <u>741,104</u> | <u>258,557</u> | <u>1,250</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 0 | 0 | 0 | 0 |
| Judicial | 0 | 0 | 0 | 0 |
| Public Safety | 0 | 0 | 286,972 | 5,909 |
| Public Works | 0 | 0 | 0 | 0 |
| Health | 0 | 0 | 0 | 0 |
| Human Services | 0 | 676,337 | 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>676,337</u> | <u>286,972</u> | <u>5,909</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>98</u> | <u>64,767</u> | <u>(28,415)</u> | <u>(4,659)</u> |
| Other Financing Sources (Use) | | | | |
| Proceeds from the Sale of Capital Assets | 0 | 0 | 0 | 0 |
| Transfers In | 0 | 0 | 0 | 0 |
| Transfers Out | 0 | 0 | 0 | 0 |
| <i>Total Other Financing Sources (Use)</i> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Net Change in Fund Balances</i> | 98 | 64,767 | (28,415) | (4,659) |
| Fund Balances (Deficit) at Beginning of Year | <u>309</u> | <u>329,025</u> | <u>185,419</u> | <u>37,552</u> |
| <i>Fund Balances (Deficit) at End of Year</i> | <u>\$407</u> | <u>\$393,792</u> | <u>\$157,004</u> | <u>\$32,893</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>Sheriff Levy</u> |
|----------------------------------|--------------------------------|-------------------------------|--|-------------------------------|-------------------------|
| \$0 | \$0 | \$0 | \$0 | \$995,046 | \$398,004 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 11,540 | 0 | 355,460 | 0 | 0 | 255 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 40,397 | 0 | 0 | 300,297 | 77,099 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 6,246 | 3,123 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 17,209 | 0 | 0 |
| 2,728 | 0 | 0 | 0 | 0 | 5,538 |
| <u>14,268</u> | <u>40,397</u> | <u>355,460</u> | <u>17,209</u> | <u>1,301,589</u> | <u>484,019</u> |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 45,707 | 353,908 | 0 | 0 | 533,550 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 13,577 | 0 | 0 | 3,317 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 1,309,950 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| <u>13,577</u> | <u>45,707</u> | <u>353,908</u> | <u>3,317</u> | <u>1,309,950</u> | <u>533,550</u> |
| <u>691</u> | <u>(5,310)</u> | <u>1,552</u> | <u>13,892</u> | <u>(8,361)</u> | <u>(49,531)</u> |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 5,582 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| <u>0</u> | <u>5,582</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 691 | 272 | 1,552 | 13,892 | (8,361) | (49,531) |
| <u>1,526</u> | <u>8,327</u> | <u>62,865</u> | <u>82,704</u> | <u>54,325</u> | <u>401,550</u> |
| <u>\$2,217</u> | <u>\$8,599</u> | <u>\$64,417</u> | <u>\$96,596</u> | <u>\$45,964</u> | <u>\$352,019</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, 2011

| | Motor Vehicle and Gasoline Tax | Northpointe Drive | Law Library Resources | Juvenile Detention |
|---|--------------------------------------|----------------------|-----------------------------|-----------------------|
| Revenues | | | | |
| Property Taxes | \$0 | \$0 | \$0 | \$0 |
| Permissive Motor Vehicle License Tax | 467,416 | 0 | 0 | 0 |
| Charges for Services | 0 | 0 | 0 | 0 |
| Licenses and Permits | 12,765 | 0 | 0 | 0 |
| Fines and Forfeitures | 62,523 | 0 | 132,834 | 0 |
| Intergovernmental | 4,889,256 | 0 | 0 | 8,558 |
| Interest | 2,791 | 0 | 0 | 0 |
| Payments in Lieu of Taxes | 0 | 0 | 0 | 0 |
| Rent | 0 | 0 | 0 | 0 |
| Contributions and Donations | 1,058 | 0 | 0 | 0 |
| Other | 37,164 | 0 | 640 | 0 |
| <i>Total Revenues</i> | <u>5,472,973</u> | <u>0</u> | <u>133,474</u> | <u>8,558</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 0 | 0 | 0 | 0 |
| Judicial | 0 | 0 | 98,090 | 19,457 |
| Public Safety | 0 | 0 | 0 | 0 |
| Public Works | 5,000,413 | 2,266,853 | 0 | 0 |
| Health | 0 | 0 | 0 | 0 |
| Human Services | 0 | 0 | 0 | 0 |
| Capital Outlay | 750,000 | 0 | 0 | 0 |
| Intergovernmental | 137,323 | 0 | 0 | 0 |
| Debt Service: | | | | |
| Principal Retirement | 142,374 | 0 | 0 | 0 |
| Interest and Fiscal Charges | 34,438 | 0 | 0 | 0 |
| <i>Total Expenditures</i> | <u>6,064,548</u> | <u>2,266,853</u> | <u>98,090</u> | <u>19,457</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(591,575)</u> | <u>(2,266,853)</u> | <u>35,384</u> | <u>(10,899)</u> |
| Other Financing Sources (Use) | | | | |
| Proceeds from the Sale of Capital Assets | 2,700 | 0 | 0 | 0 |
| Transfers In | 9,376 | 2,267,430 | 0 | 0 |
| Transfers Out | (325,104) | 0 | 0 | 0 |
| <i>Total Other Financing Sources (Use)</i> | <u>(313,028)</u> | <u>2,267,430</u> | <u>0</u> | <u>0</u> |
| <i>Net Change in Fund Balances</i> | (904,603) | 577 | 35,384 | (10,899) |
| Fund Balances (Deficit) at Beginning of Year | <u>2,136,886</u> | <u>51,164</u> | <u>215,560</u> | <u>46,587</u> |
| <i>Fund Balances (Deficit) at End of Year</i> | <u>\$1,232,283</u> | <u>\$51,741</u> | <u>\$250,944</u> | <u>\$35,688</u> |

| Concealed Weapon | Wireless 911 | OPOTA- CPT | Brandywine Loop Extension | Total Nonmajor Special Revenue Funds |
|---------------------|------------------|-----------------|---------------------------------|---|
| \$0 | \$0 | \$0 | \$0 | \$2,503,012 |
| 0 | 0 | 0 | 0 | 467,416 |
| 0 | 0 | 0 | 0 | 2,484,620 |
| 18,867 | 0 | 0 | 0 | 167,479 |
| 0 | 0 | 0 | 0 | 369,561 |
| 0 | 201,410 | 1,940 | 0 | 10,243,210 |
| 0 | 0 | 0 | 0 | 3,401 |
| 0 | 0 | 0 | 36,070 | 154,544 |
| 0 | 0 | 0 | 0 | 21,071 |
| 0 | 0 | 0 | 0 | 26,887 |
| 0 | 0 | 0 | 0 | 75,661 |
| <u>18,867</u> | <u>201,410</u> | <u>1,940</u> | <u>36,070</u> | <u>16,516,862</u> |
| 0 | 0 | 0 | 0 | 1,400,882 |
| 0 | 0 | 0 | 0 | 276,638 |
| 21,121 | 364,770 | 6,424 | 0 | 3,074,972 |
| 0 | 0 | 0 | 0 | 7,787,179 |
| 0 | 0 | 0 | 0 | 998,845 |
| 0 | 0 | 0 | 0 | 4,108,386 |
| 0 | 0 | 0 | 0 | 750,000 |
| 0 | 0 | 0 | 0 | 1,447,273 |
| 0 | 0 | 0 | 30,000 | 174,654 |
| 0 | 0 | 0 | 29,363 | 64,111 |
| <u>21,121</u> | <u>364,770</u> | <u>6,424</u> | <u>59,363</u> | <u>20,082,940</u> |
| <u>(2,254)</u> | <u>(163,360)</u> | <u>(4,484)</u> | <u>(23,293)</u> | <u>(3,566,078)</u> |
| 0 | 0 | 0 | 0 | 2,700 |
| 0 | 0 | 0 | 0 | 2,812,388 |
| 0 | 0 | 0 | 0 | (450,013) |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>2,365,075</u> |
| (2,254) | (163,360) | (4,484) | (23,293) | (1,201,003) |
| <u>28,575</u> | <u>471,003</u> | <u>17,182</u> | <u>117,881</u> | <u>9,220,748</u> |
| <u>\$26,321</u> | <u>\$307,643</u> | <u>\$12,698</u> | <u>\$94,588</u> | <u>\$8,019,745</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, 2011

| | Final Budget | Actual | Variance Positive (Negative) |
|--------------------------------------|-------------------------|-------------------------|------------------------------------|
| Revenues | | | |
| Charges for Services | \$28,870 | \$29,725 | \$855 |
| Licenses and Permits | 110,000 | 120,050 | 10,050 |
| Fines and Forfeitures | 3,500 | 1,890 | (1,610) |
| Other | 0 | 109 | 109 |
| <i>Total Revenues</i> | <u>142,370</u> | <u>151,774</u> | <u>9,404</u> |
| Expenditures | | | |
| Current: | | | |
| Health | | | |
| Animal Control | | | |
| Salaries and Wages | 89,541 | 88,017 | 1,524 |
| Fringe Benefits | 35,432 | 34,333 | 1,099 |
| Contractual Services | 8,750 | 5,640 | 3,110 |
| Materials and Supplies | 12,399 | 10,380 | 2,019 |
| Capital Outlay | 31,529 | 3,060 | 28,469 |
| Other | 15,555 | 15,441 | 114 |
| <i>Total Expenditures</i> | <u>193,206</u> | <u>156,871</u> | <u>36,335</u> |
| <i>Net Change in Fund Balance</i> | (50,836) | (5,097) | 45,739 |
| Fund Balance at Beginning of Year | 161,244 | 161,244 | 0 |
| Prior Year Encumbrances Appropriated | <u>28,584</u> | <u>28,584</u> | <u>0</u> |
| <i>Fund Balance at End of Year</i> | <u><u>\$138,992</u></u> | <u><u>\$184,731</u></u> | <u><u>\$45,739</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, 2011

| | Final Budget | Actual | Variance Positive (Negative) |
|--|-------------------------|-------------------------|------------------------------------|
| Revenues | | | |
| Charges for Services | \$336,500 | \$337,651 | \$1,151 |
| Intergovernmental | 2,938,606 | 2,375,713 | (562,893) |
| Rent | 16,265 | 16,265 | 0 |
| Other | 32,637 | 1,120 | (31,517) |
| <i>Total Revenues</i> | <u>3,324,008</u> | <u>2,730,749</u> | <u>(593,259)</u> |
| Expenditures | | | |
| Current: | | | |
| Human Services | | | |
| Child Support Enforcement | | | |
| Salaries and Wages | 1,650,000 | 1,613,609 | 36,391 |
| Fringe Benefits | 817,250 | 650,062 | 167,188 |
| Contractual Services | 1,147,814 | 880,693 | 267,121 |
| Materials and Supplies | 55,151 | 53,847 | 1,304 |
| Capital Outlay | 8,600 | 8,575 | 25 |
| Other | 215,430 | 114,071 | 101,359 |
| <i>Total Expenditures</i> | <u>3,894,245</u> | <u>3,320,857</u> | <u>573,388</u> |
| <i>Excess of Revenues Under Expenditures</i> | (570,237) | (590,108) | (19,871) |
| Other Financing Source | | | |
| Transfers In | <u>600,000</u> | <u>600,000</u> | <u>0</u> |
| <i>Net Change in Fund Balance</i> | 29,763 | 9,892 | (19,871) |
| Fund Balance at Beginning of Year | 36,519 | 36,519 | 0 |
| Prior Year Encumbrances Appropriated | <u>125,245</u> | <u>125,245</u> | <u>0</u> |
| <i>Fund Balance at End of Year</i> | <u><u>\$191,527</u></u> | <u><u>\$171,656</u></u> | <u><u>(\$19,871)</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, 2011

| | Final Budget | Actual | Variance Positive (Negative) |
|------------------------------------|-----------------|----------|------------------------------------|
| Revenues | | | |
| Interest | \$3,000 | \$652 | (\$2,348) |
| Contributions and Donations | 75 | 31 | (44) |
| <i>Total Revenues</i> | 3,075 | 683 | (2,392) |
| Expenditures | | | |
| Current: | | | |
| Human Services | | | |
| Childrens' Services Trust Fund | | | |
| Materials and Supplies | 82,750 | 40,874 | 41,876 |
| <i>Net Change in Fund Balance</i> | (79,675) | (40,191) | 39,484 |
| Fund Balance at Beginning of Year | 88,357 | 88,357 | 0 |
| <i>Fund Balance at End of Year</i> | \$8,682 | \$48,166 | \$39,484 |

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, 2011

| | Final Budget | Actual | Variance Positive (Negative) |
|--|-------------------------|---------------------------|------------------------------------|
| Revenues | | | |
| Charges for Services | \$880,000 | \$1,007,012 | \$127,012 |
| Fines and Forfeitures | 2,200 | 1,354 | (846) |
| Other | 20 | 0 | (20) |
| <i>Total Revenues</i> | <u>882,220</u> | <u>1,008,366</u> | <u>126,146</u> |
| Expenditures | | | |
| Current: | | | |
| General Government - Legislative and Executive | | | |
| County Auditor | | | |
| Salaries and Wages | 304,006 | 285,058 | 18,948 |
| Fringe Benefits | 107,971 | 103,881 | 4,090 |
| Contractual Services | 967,913 | 967,397 | 516 |
| Materials and Supplies | 9,046 | 9,018 | 28 |
| Capital Outlay | 2,000 | 1,082 | 918 |
| Other | 16,392 | 15,935 | 457 |
| <i>Total Expenditures</i> | <u>1,407,328</u> | <u>1,382,371</u> | <u>24,957</u> |
| <i>Net Change in Fund Balance</i> | (525,108) | (374,005) | 151,103 |
| Fund Balance at Beginning of Year | 1,185,021 | 1,185,021 | 0 |
| Prior Year Encumbrances Appropriated | <u>215,942</u> | <u>215,942</u> | <u>0</u> |
| <i>Fund Balance at End of Year</i> | <u><u>\$875,855</u></u> | <u><u>\$1,026,958</u></u> | <u><u>\$151,103</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, 2011

| | Final Budget | Actual | Variance Positive (Negative) |
|--|-----------------|-----------|------------------------------------|
| Revenues | | | |
| Payments in Lieu of Taxes | \$102,350 | \$103,484 | \$1,134 |
| Other Financing Use | | | |
| Transfers Out | (103,484) | (103,484) | 0 |
| <i>Net Change in Fund Balance</i> | (1,134) | 0 | 1,134 |
| Fund Balance at Beginning of Year | 0 | 0 | 0 |
| <i>Fund Balance (Deficit) at End of Year</i> | (\$1,134) | \$0 | \$1,134 |

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, 2011

| | Final Budget | Actual | Variance Positive (Negative) |
|--|-------------------|---------------------|------------------------------------|
| Revenues | | | |
| Intergovernmental | \$4,500 | \$4,500 | \$0 |
| Contributions and Donations | 5,880 | 5,880 | 0 |
| <i>Total Revenues</i> | <u>10,380</u> | <u>10,380</u> | <u>0</u> |
| Expenditures | | | |
| Current: | | | |
| Public Safety | | | |
| Drug Abuse Resistance Education (DARE) | | | |
| Salaries and Wages | 24,548 | 24,505 | 43 |
| Fringe Benefits | 6,243 | 5,731 | 512 |
| Materials and Supplies | 5,431 | 5,431 | 0 |
| <i>Total Expenditures</i> | <u>36,222</u> | <u>35,667</u> | <u>555</u> |
| <i>Net Change in Fund Balance</i> | (25,842) | (25,287) | 555 |
| Fund Balance at Beginning of Year | <u>25,842</u> | <u>25,842</u> | <u>0</u> |
| <i>Fund Balance at End of Year</i> | <u><u>\$0</u></u> | <u><u>\$555</u></u> | <u><u>\$555</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, 2011

| | Final Budget | Actual | Variance Positive (Negative) |
|---|------------------|------------------|------------------------------------|
| Revenues | | | |
| Intergovernmental | \$305,001 | \$277,261 | (\$27,740) |
| Other | 4,675 | 4,675 | 0 |
| <i>Total Revenues</i> | <u>309,676</u> | <u>281,936</u> | <u>(27,740)</u> |
| Expenditures | | | |
| Current: | | | |
| Public Safety | | | |
| Miscellaneous Federal Grants | | | |
| Salaries and Wages | 58,734 | 57,607 | 1,127 |
| Fringe Benefits | 26,813 | 22,275 | 4,538 |
| Contractual Services | 47,551 | 37,333 | 10,218 |
| Materials and Supplies | 4,908 | 4,761 | 147 |
| Capital Outlay | 236,998 | 216,845 | 20,153 |
| Other | 79,435 | 53,382 | 26,053 |
| <i>Total Expenditures</i> | <u>454,439</u> | <u>392,203</u> | <u>62,236</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(144,763)</u> | <u>(110,267)</u> | <u>34,496</u> |
| Other Financing Sources (Use) | | | |
| Advances In | 0 | 24,269 | 24,269 |
| Advances Out | 0 | (10,000) | (10,000) |
| Transfers In | 30,000 | 30,000 | 0 |
| <i>Total Other Financing Sources (Use)</i> | <u>30,000</u> | <u>44,269</u> | <u>14,269</u> |
| <i>Net Change in Fund Balance</i> | (114,763) | (65,998) | 48,765 |
| Fund Balance at Beginning of Year | 124,070 | 124,070 | 0 |
| Prior Year Encumbrances Appropriated | 12,377 | 12,377 | 0 |
| <i>Fund Balance at End of Year</i> | <u>\$21,684</u> | <u>\$70,449</u> | <u>\$48,765</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, 2011

| | Final Budget | Actual | Variance Positive (Negative) |
|---|-----------------|----------------|------------------------------------|
| Revenues | | | |
| Charges for Services | \$4,900 | \$4,268 | (\$632) |
| Expenditures | | | |
| Current: | | | |
| General Government - Judicial | | | |
| Domestic Relations Court | | | |
| Salaries and Wages | 4,000 | 4,000 | 0 |
| Fringe Benefits | 698 | 477 | 221 |
| <i>Total Expenditures</i> | 4,698 | 4,477 | 221 |
| <i>Excess of Revenues Over (Under) Expenditures</i> | 202 | (209) | (411) |
| Other Financing Use | | | |
| Advances Out | 0 | (1,111) | (1,111) |
| <i>Net Change in Fund Balance</i> | 202 | (1,320) | (1,522) |
| Fund Balance at Beginning of Year | 2,576 | 2,576 | 0 |
| <i>Fund Balance at End of Year</i> | <u>\$2,778</u> | <u>\$1,256</u> | <u>(\$1,522)</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, 2011

| | Final Budget | Actual | Variance Positive (Negative) |
|--|------------------------|-------------------------|------------------------------------|
| Revenues | | | |
| Charges for Services | \$303,162 | \$260,796 | (\$42,366) |
| Other | 0 | 13,763 | 13,763 |
| <i>Total Revenues</i> | <u>303,162</u> | <u>274,559</u> | <u>(28,603)</u> |
| Expenditures | | | |
| Current: | | | |
| General Government - Legislative and Executive | | | |
| DRETAC | | | |
| Salaries and Wages | 284,946 | 217,251 | 67,695 |
| Fringe Benefits | 55,491 | 36,477 | 19,014 |
| Materials and Supplies | 2,038 | 0 | 2,038 |
| Capital Outlay | 2,060 | 0 | 2,060 |
| Other | 97,982 | 45,100 | 52,882 |
| <i>Total Expenditures</i> | <u>442,517</u> | <u>298,828</u> | <u>143,689</u> |
| <i>Net Change in Fund Balance</i> | (139,355) | (24,269) | 115,086 |
| Fund Balance at Beginning of Year | 180,326 | 180,326 | 0 |
| Prior Year Encumbrances Appropriated | <u>1,727</u> | <u>1,727</u> | <u>0</u> |
| <i>Fund Balance at End of Year</i> | <u><u>\$42,698</u></u> | <u><u>\$157,784</u></u> | <u><u>\$115,086</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, 2011

| | Final Budget | Actual | Variance Positive (Negative) |
|---|-----------------|-----------|------------------------------------|
| Revenues | | | |
| Intergovernmental | \$821,413 | \$681,220 | (\$140,193) |
| Expenditures | | | |
| Current: | | | |
| Public Safety | | | |
| Homeland Security | | | |
| Fringe Benefits | 4,000 | 191 | 3,809 |
| Contractual Services | 190,841 | 124,202 | 66,639 |
| Materials and Supplies | 216,400 | 180,242 | 36,158 |
| Capital Outlay | 287,254 | 260,379 | 26,875 |
| Other | 4,918 | 4,918 | 0 |
| <i>Total Expenditures</i> | 703,413 | 569,932 | 133,481 |
| <i>Excess of Revenues Over (Under) Expenditures</i> | 118,000 | 111,288 | (6,712) |
| Other Financing Use | | | |
| Advances Out | 0 | (150,000) | (150,000) |
| <i>Net Change in Fund Balance</i> | 118,000 | (38,712) | (156,712) |
| Fund Balance at Beginning of Year | 235,812 | 235,812 | 0 |
| Prior Year Encumbrances Appropriated | 1,706 | 1,706 | 0 |
| <i>Fund Balance at End of Year</i> | \$355,518 | \$198,806 | (\$156,712) |

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, 2011

| | Final Budget | Actual | Variance Positive (Negative) |
|--------------------------------------|-------------------------|-------------------------|------------------------------------|
| Revenues | | | |
| Property Taxes | \$466,616 | \$509,883 | \$43,267 |
| Charges for Services | 58,500 | 96,283 | 37,783 |
| Intergovernmental | 227,210 | 189,622 | (37,588) |
| Payments in Lieu of Taxes | 3,089 | 2,498 | (591) |
| Other | 84,000 | 5,349 | (78,651) |
| <i>Total Revenues</i> | <u>839,415</u> | <u>803,635</u> | <u>(35,780)</u> |
| Expenditures | | | |
| Current: | | | |
| Health | | | |
| Tuberculosis Clinic | | | |
| Salaries and Wages | 395,000 | 316,632 | 78,368 |
| Fringe Benefits | 108,807 | 107,403 | 1,404 |
| Contractual Services | 112,255 | 111,143 | 1,112 |
| Materials and Supplies | 243,372 | 257,839 | (14,467) |
| Capital Outlay | 11,929 | 9,998 | 1,931 |
| Other | 14,011 | 13,997 | 14 |
| <i>Total Expenditures</i> | <u>885,374</u> | <u>817,012</u> | <u>68,362</u> |
| <i>Net Change in Fund Balance</i> | (45,959) | (13,377) | 32,582 |
| Fund Balance at Beginning of Year | 958,099 | 958,099 | 0 |
| Prior Year Encumbrances Appropriated | <u>10,755</u> | <u>10,755</u> | <u>0</u> |
| <i>Fund Balance at End of Year</i> | <u><u>\$922,895</u></u> | <u><u>\$955,477</u></u> | <u><u>\$32,582</u></u> |

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Block Grants Fund
For the Year Ended December 31, 2011

| | Final Budget | Actual | Variance Positive (Negative) |
|---|------------------------|------------------------|------------------------------------|
| Revenues | | | |
| Charges for Services | \$830 | \$550 | (\$280) |
| Intergovernmental | 800,925 | 473,810 | (327,115) |
| Other | 459 | 459 | 0 |
| <i>Total Revenues</i> | <u>802,214</u> | <u>474,819</u> | <u>(327,395)</u> |
| Expenditures | | | |
| Current: | | | |
| Public Works | | | |
| Block Grants | | | |
| Salaries and Wages | 31,919 | 25,669 | 6,250 |
| Fringe Benefits | 20,620 | 16,830 | 3,790 |
| Contractual Services | 680,193 | 432,056 | 248,137 |
| Materials and Supplies | 17,984 | 14,246 | 3,738 |
| <i>Total Expenditures</i> | <u>750,716</u> | <u>488,801</u> | <u>261,915</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>51,498</u> | <u>(13,982)</u> | <u>(65,480)</u> |
| Other Financing Sources (Use) | | | |
| Advances In | 0 | 236,581 | 236,581 |
| Advances Out | 0 | (206,649) | (206,649) |
| Transfers In | 1,500 | 0 | (1,500) |
| <i>Total Other Financing Sources (Use)</i> | <u>1,500</u> | <u>29,932</u> | <u>28,432</u> |
| <i>Net Change in Fund Balance</i> | 52,998 | 15,950 | (37,048) |
| Fund Balance at Beginning of Year | 552 | 552 | 0 |
| Prior Year Encumbrances Appropriated | <u>12,971</u> | <u>12,971</u> | <u>0</u> |
| <i>Fund Balance at End of Year</i> | <u><u>\$66,521</u></u> | <u><u>\$29,473</u></u> | <u><u>(\$37,048)</u></u> |

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County Courts Fund
For the Year Ended December 31, 2011

| | Final Budget | Actual | Variance Positive (Negative) |
|---|---------------------------|---------------------------|------------------------------------|
| Revenues | | | |
| Charges for Services | \$179,000 | \$213,428 | \$34,428 |
| Fines and Forfeitures | 95,500 | 97,375 | 1,875 |
| Other | 0 | 47 | 47 |
| <i>Total Revenues</i> | <u>274,500</u> | <u>310,850</u> | <u>36,350</u> |
| Expenditures | | | |
| Current: | | | |
| General Government - Judicial | | | |
| County Courts | | | |
| Salaries and Wages | 20,000 | 5,670 | 14,330 |
| Fringe Benefits | 9,677 | 4,945 | 4,732 |
| Contractual Services | 98,773 | 45,010 | 53,763 |
| Materials and Supplies | 36,482 | 35,462 | 1,020 |
| Capital Outlay | 125,515 | 107,192 | 18,323 |
| Other | 3,500 | 300 | 3,200 |
| <i>Total Expenditures</i> | <u>293,947</u> | <u>198,579</u> | <u>95,368</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | (19,447) | 112,271 | 131,718 |
| Other Financing Use | | | |
| Transfers Out | <u>(21,425)</u> | <u>(21,425)</u> | <u>0</u> |
| <i>Net Change in Fund Balance</i> | (40,872) | 90,846 | 131,718 |
| Fund Balance at Beginning of Year | 1,255,784 | 1,255,784 | 0 |
| Prior Year Encumbrances Appropriated | <u>6,976</u> | <u>6,976</u> | <u>0</u> |
| <i>Fund Balance at End of Year</i> | <u><u>\$1,221,888</u></u> | <u><u>\$1,353,606</u></u> | <u><u>\$131,718</u></u> |

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Correction Fund
For the Year Ended December 31, 2011

| | Final Budget | Actual | Variance Positive (Negative) |
|---|-----------------|----------------|------------------------------------|
| Revenues | | | |
| Intergovernmental | \$250,828 | \$250,828 | \$0 |
| Expenditures | | | |
| Current: | | | |
| Public Safety | | | |
| Community Correction | | | |
| Salaries and Wages | 174,188 | 173,686 | 502 |
| Fringe Benefits | 73,420 | 69,112 | 4,308 |
| Contractual Services | 7,519 | 7,031 | 488 |
| Materials and Supplies | 1,879 | 1,808 | 71 |
| <i>Total Expenditures</i> | 257,006 | 251,637 | 5,369 |
| <i>Excess of Revenues Over (Under) Expenditures</i> | (6,178) | (809) | 5,369 |
| Other Financing Sources (Use) | | | |
| Advances In | 0 | 28,735 | 28,735 |
| Advances Out | 0 | (28,735) | (28,735) |
| Transfers In | 8,447 | 0 | (8,447) |
| <i>Total Other Financing Sources (Use)</i> | 8,447 | 0 | (8,447) |
| <i>Net Change in Fund Balance</i> | 2,269 | (809) | (3,078) |
| Fund Balance at Beginning of Year | 6,423 | 6,423 | 0 |
| <i>Fund Balance at End of Year</i> | <u>\$8,692</u> | <u>\$5,614</u> | <u>(\$3,078)</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, 2011

| | Final Budget | Actual | Variance Positive (Negative) |
|---|-------------------------|-------------------------|------------------------------------|
| Revenues | | | |
| Charges for Services | \$82,000 | \$159,756 | \$77,756 |
| Intergovernmental | 66,098 | 44,066 | (22,032) |
| Other | 0 | 4,118 | 4,118 |
| <i>Total Revenues</i> | <u>148,098</u> | <u>207,940</u> | <u>59,842</u> |
| Expenditures | | | |
| Current: | | | |
| Public Safety | | | |
| Electronic Monitor | | | |
| Salaries and Wages | 111,494 | 98,650 | 12,844 |
| Fringe Benefits | 20,423 | 17,313 | 3,110 |
| Contractual Services | 26,158 | 22,751 | 3,407 |
| Materials and Supplies | 110,782 | 106,850 | 3,932 |
| Capital Outlay | 3,000 | 0 | 3,000 |
| <i>Total Expenditures</i> | <u>271,857</u> | <u>245,564</u> | <u>26,293</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | (123,759) | (37,624) | 86,135 |
| Other Financing Use | | | |
| Transfers Out | (7,019) | 0 | 7,019 |
| <i>Net Change in Fund Balance</i> | (130,778) | (37,624) | 93,154 |
| Fund Balance at Beginning of Year | 228,471 | 228,471 | 0 |
| Prior Year Encumbrances Appropriated | 16,137 | 16,137 | 0 |
| <i>Fund Balance at End of Year</i> | <u><u>\$113,830</u></u> | <u><u>\$206,984</u></u> | <u><u>\$93,154</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, 2011

| | Final Budget | Actual | Variance Positive (Negative) |
|---|-----------------|--------------|------------------------------------|
| Revenues | | | |
| Intergovernmental | \$4,000 | \$3,032 | (\$968) |
| Expenditures | | | |
| Current: | | | |
| Public Works | | | |
| Litter Control | | | |
| Contractual Services | 10,000 | 9,032 | 968 |
| <i>Excess of Revenues Over (Under) Expenditures</i> | (6,000) | (6,000) | 0 |
| Other Financing Source (Use) | | | |
| Advances In | 0 | 4,000 | 4,000 |
| Advances Out | 0 | (4,000) | (4,000) |
| <i>Total Other Financing Source (Use)</i> | 0 | 0 | 0 |
| <i>Net Change in Fund Balance</i> | (6,000) | (6,000) | 0 |
| Fund Balance at Beginning of Year | 185 | 185 | 0 |
| Prior Year Encumbrances Appropriated | 6,000 | 6,000 | 0 |
| <i>Fund Balance at End of Year</i> | <u>\$185</u> | <u>\$185</u> | <u>\$0</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, 2011

| | Final Budget | Actual | Variance Positive (Negative) |
|------------------------------------|-----------------|------------|------------------------------------|
| Revenues | | | |
| Intergovernmental | \$32,665 | \$32,665 | \$0 |
| Expenditures | | | |
| Current: | | | |
| Human Services | | | |
| Ohio Childrens Trust | | | |
| Contractual Services | 32,665 | 32,665 | 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
Marriage License Fund
For the Year Ended December 31, 2011

| | Final Budget | Actual | Variance Positive (Negative) |
|------------------------------------|-----------------|----------|------------------------------------|
| Revenues | | | |
| Licenses and Permits | \$23,280 | \$23,280 | \$0 |
| Expenditures | | | |
| Current: | | | |
| Health | | | |
| Marriage License | | | |
| Contractual Services | 23,280 | 23,280 | 0 |
| <i>Net Change in Fund Balance</i> | 0 | 0 | 0 |
| Fund Balance at Beginning of Year | 0 | 0 | 0 |
| <i>Fund Balance at End of Year</i> | \$0 | \$0 | \$0 |

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Political Subdivision Housing Fund
For the Year Ended December 31, 2011

| | Final Budget | Actual | Variance Positive (Negative) |
|------------------------------------|-----------------|-----------------|------------------------------------|
| Revenues | | | |
| Fines and Forfeitures | \$18,000 | \$15,053 | (\$2,947) |
| Expenditures | | | |
| Current: | | | |
| Public Safety | | | |
| Political Subdivision Housing | | | |
| Contractual Services | 59,503 | 13,275 | 46,228 |
| <i>Net Change in Fund Balance</i> | (41,503) | 1,778 | 43,281 |
| Fund Balance at Beginning of Year | 41,503 | 41,503 | 0 |
| <i>Fund Balance at End of Year</i> | <u>\$0</u> | <u>\$43,281</u> | <u>\$43,281</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, 2011

| | Final Budget | Actual | Variance Positive (Negative) |
|--------------------------------------|-------------------------|-------------------------|------------------------------------|
| Revenues | | | |
| Fines and Forfeitures | \$30,000 | \$25,227 | (\$4,773) |
| Intergovernmental | 650 | 934 | 284 |
| <i>Total Revenues</i> | <u>30,650</u> | <u>26,161</u> | <u>(4,489)</u> |
| Expenditures | | | |
| Current: | | | |
| Human Services | | | |
| Indigent Drivers Alcohol Treatment | | | |
| Contractual Services | 24,880 | 11,688 | 13,192 |
| Capital Outlay | 15,000 | 0 | 15,000 |
| <i>Total Expenditures</i> | <u>39,880</u> | <u>11,688</u> | <u>28,192</u> |
| <i>Net Change in Fund Balance</i> | (9,230) | 14,473 | 23,703 |
| Fund Balance at Beginning of Year | 122,585 | 122,585 | 0 |
| Prior Year Encumbrances Appropriated | 7,880 | 7,880 | 0 |
| <i>Fund Balance at End of Year</i> | <u><u>\$121,235</u></u> | <u><u>\$144,938</u></u> | <u><u>\$23,703</u></u> |

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Enforcement and Education Fund
For the Year Ended December 31, 2011

| | Final Budget | Actual | Variance Positive (Negative) |
|------------------------------------|-----------------|----------------|------------------------------------|
| Revenues | | | |
| Fines and Forfeitures | \$2,200 | \$2,237 | \$37 |
| Expenditures | | | |
| Current: | | | |
| Public Safety | | | |
| Enforcement and Education | | | |
| Other | 11,950 | 9,327 | 2,623 |
| <i>Net Change in Fund Balance</i> | (9,750) | (7,090) | 2,660 |
| Fund Balance at Beginning of Year | 9,783 | 9,783 | 0 |
| <i>Fund Balance at End of Year</i> | <u>\$33</u> | <u>\$2,693</u> | <u>\$2,660</u> |

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Law Enforcement Fund
For the Year Ended December 31, 2011

| | Final Budget | Actual | Variance Positive (Negative) |
|--------------------------------------|-----------------------|-------------------------|------------------------------------|
| Revenues | | | |
| Fines and Forfeitures | \$27,071 | \$29,605 | \$2,534 |
| Contributions and Donations | 2,709 | 2,709 | 0 |
| <i>Total Revenues</i> | <u>29,780</u> | <u>32,314</u> | <u>2,534</u> |
| Expenditures | | | |
| Current: | | | |
| Public Safety | | | |
| Law Enforcement | | | |
| Materials and Supplies | 151,375 | 46,067 | 105,308 |
| Other | 24,400 | 0 | 24,400 |
| <i>Total Expenditures</i> | <u>175,775</u> | <u>46,067</u> | <u>129,708</u> |
| <i>Net Change in Fund Balance</i> | (145,995) | (13,753) | 132,242 |
| Fund Balance at Beginning of Year | 148,876 | 148,876 | 0 |
| Prior Year Encumbrances Appropriated | 1,424 | 1,424 | 0 |
| <i>Fund Balance at End of Year</i> | <u><u>\$4,305</u></u> | <u><u>\$136,547</u></u> | <u><u>\$132,242</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, 2011

| | Final Budget | Actual | Variance Positive (Negative) |
|------------------------------------|-----------------|--------|------------------------------------|
| Revenues | | | |
| Charges for Services | \$100 | \$100 | \$0 |
| Expenditures | | | |
| Current: | | | |
| General Government - Judicial | | | |
| Legal Aid Society | | | |
| Salaries and Wages | 100 | 0 | 100 |
| <i>Net Change in Fund Balance</i> | 0 | 100 | 100 |
| Fund Balance at Beginning of Year | 299 | 299 | 0 |
| <i>Fund Balance at End of Year</i> | \$299 | \$399 | \$100 |

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, 2011

| | Final Budget | Actual | Variance Positive (Negative) |
|------------------------------------|-------------------------|-------------------------|------------------------------------|
| Revenues | | | |
| Property Taxes | \$556,105 | \$607,604 | \$51,499 |
| Intergovernmental | 142,205 | 134,558 | (7,647) |
| Payments in Lieu of Taxes | 3,710 | 3,123 | (587) |
| <i>Total Revenues</i> | <u>702,020</u> | <u>745,285</u> | <u>43,265</u> |
| Expenditures | | | |
| Current: | | | |
| Human Services | | | |
| Senior Citizens Levy | | | |
| Salaries and Wages | 468,537 | 463,864 | 4,673 |
| Fringe Benefits | 201,381 | 188,864 | 12,517 |
| Contractual Services | 25,070 | 25,020 | 50 |
| <i>Total Expenditures</i> | <u>694,988</u> | <u>677,748</u> | <u>17,240</u> |
| <i>Net Change in Fund Balance</i> | 7,032 | 67,537 | 60,505 |
| Fund Balance at Beginning of Year | <u>340,269</u> | <u>340,269</u> | <u>0</u> |
| <i>Fund Balance at End of Year</i> | <u><u>\$347,301</u></u> | <u><u>\$407,806</u></u> | <u><u>\$60,505</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, 2011

| | Final Budget | Actual | Variance Positive (Negative) |
|--|-----------------|-----------|------------------------------------|
| Revenues | | | |
| Intergovernmental | \$485,939 | \$258,532 | (\$227,407) |
| Expenditures | | | |
| Current: | | | |
| Public Safety | | | |
| Specialized Probation | | | |
| Salaries and Wages | 222,030 | 142,413 | 79,617 |
| Fringe Benefits | 132,420 | 79,599 | 52,821 |
| Contractual Services | 140,871 | 83,967 | 56,904 |
| Materials and Supplies | 2,500 | 0 | 2,500 |
| Capital Outlay | 1,830 | 1,830 | 0 |
| <i>Total Expenditures</i> | 499,651 | 307,809 | 191,842 |
| <i>Excess of Revenues Under Expenditures</i> | (13,712) | (49,277) | (35,565) |
| Other Financing Source (Uses) | | | |
| Advances In | 0 | 15,000 | 15,000 |
| Advances Out | 0 | (15,000) | (15,000) |
| Transfers Out | (64,161) | 0 | 64,161 |
| <i>Total Other Financing Source (Uses)</i> | (64,161) | 0 | 64,161 |
| <i>Net Change in Fund Balance</i> | (77,873) | (49,277) | 28,596 |
| Fund Balance at Beginning of Year | 153,913 | 153,913 | 0 |
| Prior Year Encumbrances Appropriated | 25,599 | 25,599 | 0 |
| <i>Fund Balance at End of Year</i> | \$101,639 | \$130,235 | \$28,596 |

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, 2011

| | Final Budget | Actual | Variance Positive (Negative) |
|------------------------------------|-----------------|----------|------------------------------------|
| Revenues | | | |
| Fines and Forfeitures | \$2,500 | \$1,250 | (\$1,250) |
| Expenditures | | | |
| Current: | | | |
| Public Safety | | | |
| Drug Law Enforcement | | | |
| Capital Outlay | 20,000 | 0 | 20,000 |
| Other | 16,500 | 3,402 | 13,098 |
| <i>Total Expenditures</i> | 36,500 | 3,402 | 33,098 |
| <i>Net Change in Fund Balance</i> | (34,000) | (2,152) | 31,848 |
| Fund Balance at Beginning of Year | 35,045 | 35,045 | 0 |
| <i>Fund Balance at End of Year</i> | \$1,045 | \$32,893 | \$31,848 |

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, 2011

| | Final Budget | Actual | Variance Positive (Negative) |
|------------------------------------|-----------------|----------------|------------------------------------|
| Revenues | | | |
| Charges for Services | \$12,000 | \$12,160 | \$160 |
| Other | 2,000 | 2,728 | 728 |
| <i>Total Revenues</i> | 14,000 | 14,888 | 888 |
| Expenditures | | | |
| Current: | | | |
| Human Services | | | |
| Indigent Guardianship | | | |
| Contractual Services | 14,000 | 13,577 | 423 |
| <i>Net Change in Fund Balance</i> | 0 | 1,311 | 1,311 |
| Fund Balance at Beginning of Year | 236 | 236 | 0 |
| <i>Fund Balance at End of Year</i> | <u>\$236</u> | <u>\$1,547</u> | <u>\$1,311</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, 2011

| | Final Budget | Actual | Variance Positive (Negative) |
|---|-----------------------|-----------------------|------------------------------------|
| Revenues | | | |
| Intergovernmental | \$40,397 | \$40,397 | \$0 |
| Expenditures | | | |
| Current: | | | |
| Public Safety | | | |
| Victim of Criminals | | | |
| Salaries and Wages | 46,263 | 45,865 | 398 |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(5,866)</u> | <u>(5,468)</u> | <u>398</u> |
| Other Financing Sources (Use) | | | |
| Advances In | 0 | 13,808 | 13,808 |
| Advances Out | 0 | (13,832) | (13,832) |
| Transfers In | 5,582 | 5,582 | 0 |
| <i>Total Other Financing Sources (Use)</i> | <u>5,582</u> | <u>5,558</u> | <u>(24)</u> |
| <i>Net Change in Fund Balance</i> | (284) | 90 | 374 |
| Fund Balance at Beginning of Year | <u>1,763</u> | <u>1,763</u> | <u>0</u> |
| <i>Fund Balance at End of Year</i> | <u><u>\$1,479</u></u> | <u><u>\$1,853</u></u> | <u><u>\$374</u></u> |

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff Commissary Fund
For the Year Ended December 31, 2011

| | Final Budget | Actual | Variance Positive (Negative) |
|--------------------------------------|-----------------|-----------|------------------------------------|
| Revenues | | | |
| Charges for Services | \$350,000 | \$352,618 | \$2,618 |
| Expenditures | | | |
| Current: | | | |
| Public Safety | | | |
| Sheriff Commissary | | | |
| Salaries and Wages | 20,500 | 18,705 | 1,795 |
| Fringe Benefits | 14,100 | 13,058 | 1,042 |
| Contractual Services | 41,699 | 13,396 | 28,303 |
| Materials and Supplies | 310,816 | 285,976 | 24,840 |
| Capital Outlay | 57,261 | 55,526 | 1,735 |
| <i>Total Expenditures</i> | 444,376 | 386,661 | 57,715 |
| <i>Net Change in Fund Balance</i> | (94,376) | (34,043) | 60,333 |
| Fund Balance at Beginning of Year | 58,286 | 58,286 | 0 |
| Prior Year Encumbrances Appropriated | 36,376 | 36,376 | 0 |
| <i>Fund Balance at End of Year</i> | \$286 | \$60,619 | \$60,333 |

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, 2011

| | Final Budget | Actual | Variance Positive (Negative) |
|--------------------------------------|-----------------|-----------------|------------------------------------|
| Revenues | | | |
| Contributions and Donations | \$5,000 | \$17,209 | \$12,209 |
| Expenditures | | | |
| Current: | | | |
| Human Services | | | |
| Children Services | | | |
| Materials and Supplies | 43,039 | 6,748 | 36,291 |
| <i>Net Change in Fund Balance</i> | (38,039) | 10,461 | 48,500 |
| Fund Balance at Beginning of Year | 77,504 | 77,504 | 0 |
| Prior Year Encumbrances Appropriated | 8,039 | 8,039 | 0 |
| <i>Fund Balance at End of Year</i> | <u>\$47,504</u> | <u>\$96,004</u> | <u>\$48,500</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, 2011

| | Final Budget | Actual | Variance Positive (Negative) |
|------------------------------------|-----------------|-------------|------------------------------------|
| Revenues | | | |
| Property Taxes | \$1,003,407 | \$1,003,407 | \$0 |
| Intergovernmental | 300,297 | 300,297 | 0 |
| Payments in Lieu of Taxes | 6,246 | 6,246 | 0 |
| <i>Total Revenues</i> | 1,309,950 | 1,309,950 | 0 |
| Expenditures | | | |
| Intergovernmental | | | |
| Contractual Services | 1,309,950 | 1,309,950 | 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
Sheriff Levy Fund
For the Year Ended December 31, 2011

| | Final Budget | Actual | Variance Positive (Negative) |
|------------------------------------|-------------------------|-------------------------|------------------------------------|
| Revenues | | | |
| Property Taxes | \$402,185 | \$402,185 | \$0 |
| Intergovernmental | 104,609 | 77,099 | (27,510) |
| Payments in Lieu of Taxes | 1,267 | 3,123 | 1,856 |
| Other | 6,500 | 5,538 | (962) |
| <i>Total Revenues</i> | <u>514,561</u> | <u>487,945</u> | <u>(26,616)</u> |
| Expenditures | | | |
| Current: | | | |
| Public Safety | | | |
| Sheriff Department | | | |
| Salaries and Wages | 462,600 | 390,772 | 71,828 |
| Fringe Benefits | 176,500 | 132,230 | 44,270 |
| Contractual Services | 13,600 | 10,019 | 3,581 |
| <i>Total Expenditures</i> | <u>652,700</u> | <u>533,021</u> | <u>119,679</u> |
| <i>Net Change in Fund Balance</i> | (138,139) | (45,076) | 93,063 |
| Fund Balance at Beginning of Year | <u>404,526</u> | <u>404,526</u> | <u>0</u> |
| <i>Fund Balance at End of Year</i> | <u><u>\$266,387</u></u> | <u><u>\$359,450</u></u> | <u><u>\$93,063</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, 2011

| | Final Budget | Actual | Variance Positive (Negative) |
|--|--------------------|--------------------|------------------------------------|
| Revenues | | | |
| Permissive Motor Vehicle License Tax | \$425,000 | \$464,974 | \$39,974 |
| Licenses and Permits | 6,925 | 12,765 | 5,840 |
| Fines and Forfeitures | 57,000 | 62,523 | 5,523 |
| Intergovernmental | 4,900,000 | 4,879,303 | (20,697) |
| Interest | 2,000 | 2,949 | 949 |
| Contributions and Donations | 1,058 | 1,058 | 0 |
| Other | 324,925 | 32,556 | (292,369) |
| <i>Total Revenues</i> | <u>5,716,908</u> | <u>5,456,128</u> | <u>(260,780)</u> |
| Expenditures | | | |
| Current: | | | |
| Public Works | | | |
| Engineer | | | |
| Salaries and Wages | 1,835,174 | 1,693,520 | 141,654 |
| Fringe Benefits | 763,709 | 758,718 | 4,991 |
| Contractual Services | 657,726 | 644,671 | 13,055 |
| Materials and Supplies | 2,029,028 | 1,840,665 | 188,363 |
| Capital Outlay | 208,770 | 208,770 | 0 |
| Other | 119,107 | 106,818 | 12,289 |
| <i>Total Public Works</i> | <u>5,613,514</u> | <u>5,253,162</u> | <u>360,352</u> |
| Capital Outlay | | | |
| Capital Outlay | 0 | 750,000 | (750,000) |
| Intergovernmental | | | |
| Contractual Services | 0 | 137,323 | (137,323) |
| Debt Service: | | | |
| Principal Retirement | 293,000 | 282,374 | 10,626 |
| Interest and Fiscal Charges | 49,719 | 36,249 | 13,470 |
| <i>Total Debt Service</i> | <u>342,719</u> | <u>318,623</u> | <u>24,096</u> |
| <i>Total Expenditures</i> | <u>5,956,233</u> | <u>6,459,108</u> | <u>(502,875)</u> |
| <i>Excess of Revenues Under Expenditures</i> | <u>(239,325)</u> | <u>(1,002,980)</u> | <u>(763,655)</u> |
| Other Financing Sources (Use) | | | |
| Proceeds from Sale of Capital Assets | 2,700 | 2,700 | 0 |
| Transfers In | 1,047,304 | 9,376 | (1,037,928) |
| Transfers Out | (1,012,553) | (325,104) | 687,449 |
| <i>Total Other Financing Sources (Use)</i> | <u>37,451</u> | <u>(313,028)</u> | <u>(350,479)</u> |
| <i>Net Change in Fund Balance</i> | <u>(201,874)</u> | <u>(1,316,008)</u> | <u>(1,114,134)</u> |
| Fund Balance at Beginning of Year | 1,731,413 | 1,731,413 | 0 |
| Prior Year Encumbrances Appropriated | 297,475 | 297,475 | 0 |
| <i>Fund Balance at End of Year</i> | <u>\$1,827,014</u> | <u>\$712,880</u> | <u>(\$1,114,134)</u> |

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Northpointe Drive Fund
For the Year Ended December 31, 2011

| | Final Budget | Actual | Variance Positive (Negative) |
|---|-----------------|-------------|------------------------------------|
| Revenues | | | |
| <i>Total Revenues</i> | \$0 | \$0 | \$0 |
| Expenditures | | | |
| Current: | | | |
| Public Works | | | |
| TID Escrow | | | |
| Contractual Services | 2,311,520 | 2,266,853 | 44,667 |
| <i>Excess of Revenues Over (Under) Expenditures</i> | (2,311,520) | (2,266,853) | 44,667 |
| Other Financing Source | | | |
| Transfers In | 2,266,852 | 2,267,430 | 578 |
| <i>Net Change in Fund Balance</i> | (44,668) | 577 | 45,245 |
| Fund Balance at Beginning of Year | 51,164 | 51,164 | 0 |
| <i>Fund Balance at End of Year</i> | \$6,496 | \$51,741 | \$45,245 |

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Law Library Resources Fund
For the Year Ended December 31, 2011

| | Final Budget | Actual | Variance Positive (Negative) |
|--------------------------------------|-------------------------|-------------------------|------------------------------------|
| Revenues | | | |
| Fines and Forfeitures | \$162,950 | \$132,834 | (\$30,116) |
| Other | 400 | 640 | 240 |
| <i>Total Revenues</i> | <u>163,350</u> | <u>133,474</u> | <u>(29,876)</u> |
| Expenditures | | | |
| Current: | | | |
| Judicial | | | |
| Law Library | | | |
| Fringe Benefits | 7,500 | 675 | 6,825 |
| Contractual Services | 158,590 | 92,768 | 65,822 |
| Materials and Supplies | 260 | 210 | 50 |
| Capital Outlay | <u>2,000</u> | <u>1,370</u> | <u>630</u> |
| <i>Total Expenditures</i> | <u>168,350</u> | <u>95,023</u> | <u>73,327</u> |
| <i>Net Change in Fund Balance</i> | (5,000) | 38,451 | 43,451 |
| Fund Balance at Beginning of Year | 204,374 | 204,374 | 0 |
| Prior Year Encumbrances Appropriated | <u>5,000</u> | <u>5,000</u> | <u>0</u> |
| <i>Fund Balance at End of Year</i> | <u><u>\$204,374</u></u> | <u><u>\$247,825</u></u> | <u><u>\$43,451</u></u> |

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Detention Fund
For the Year Ended December 31, 2011

| | Final Budget | Actual | Variance Positive (Negative) |
|------------------------------------|-----------------|----------|------------------------------------|
| Revenues | | | |
| Intergovernmental | \$14,030 | \$8,558 | (\$5,472) |
| Expenditures | | | |
| Current: | | | |
| General Government - Judicial | | | |
| Juvenile Court | | | |
| Salaries and Wages | 1,022 | 1,022 | 0 |
| Fringe Benefits | 22,738 | 0 | 22,738 |
| Contractual Services | 4,421 | 308 | 4,113 |
| Materials and Supplies | 9,929 | 0 | 9,929 |
| Capital Outlay | 11,014 | 10,989 | 25 |
| Other | 11,490 | 7,138 | 4,352 |
| <i>Total Expenditures</i> | 60,614 | 19,457 | 41,157 |
| <i>Net Change in Fund Balance</i> | (46,584) | (10,899) | 35,685 |
| Fund Balance at Beginning of Year | 52,059 | 52,059 | 0 |
| <i>Fund Balance at End of Year</i> | \$5,475 | \$41,160 | \$35,685 |

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, 2011

| | Final Budget | Actual | Variance Positive (Negative) |
|--------------------------------------|-----------------|----------|------------------------------------|
| Revenues | | | |
| Licenses and Permits | \$17,000 | \$18,790 | \$1,790 |
| Expenditures | | | |
| Current: | | | |
| Public Safety | | | |
| Sheriff | | | |
| Salaries and Wages | 12,000 | 11,342 | 658 |
| Fringe Benefits | 2,300 | 1,983 | 317 |
| Contractual Services | 17,807 | 8,278 | 9,529 |
| Materials and Supplies | 15,000 | 390 | 14,610 |
| <i>Total Expenditures</i> | 47,107 | 21,993 | 25,114 |
| <i>Net Change in Fund Balance</i> | (30,107) | (3,203) | 26,904 |
| Fund Balance at Beginning of Year | 28,847 | 28,847 | 0 |
| Prior Year Encumbrances Appropriated | 1,307 | 1,307 | 0 |
| <i>Fund Balance at End of Year</i> | \$47 | \$26,951 | \$26,904 |

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, 2011

| | Final Budget | Actual | Variance Positive (Negative) |
|--------------------------------------|-----------------|-----------|------------------------------------|
| Revenues | | | |
| Intergovernmental | \$164,120 | \$180,280 | \$16,160 |
| Expenditures | | | |
| Current: | | | |
| Public Safety | | | |
| 911 Wireless Fund | | | |
| Salaries and Wages | 78,050 | 71,764 | 6,286 |
| Fringe Benefits | 27,050 | 20,002 | 7,048 |
| Contractual Services | 85,771 | 57,144 | 28,627 |
| Materials and Supplies | 7,000 | 5,496 | 1,504 |
| Capital Outlay | 239,000 | 214,947 | 24,053 |
| <i>Total Expenditures</i> | 436,871 | 369,353 | 67,518 |
| <i>Net Change in Fund Balance</i> | (272,751) | (189,073) | 83,678 |
| Fund Balance at Beginning of Year | 472,151 | 472,151 | 0 |
| Prior Year Encumbrances Appropriated | 4,482 | 4,482 | 0 |
| <i>Fund Balance at End of Year</i> | \$203,882 | \$287,560 | \$83,678 |

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, 2011

| | Final Budget | Actual | Variance Positive (Negative) |
|------------------------------------|-----------------|-----------------|------------------------------------|
| Revenues | | | |
| Intergovernmental | \$1,940 | \$1,940 | \$0 |
| Expenditures | | | |
| Current: | | | |
| Public Safety | | | |
| Sheriff | | | |
| Contractual Services | 19,122 | 2,401 | 16,721 |
| <i>Net Change in Fund Balance</i> | (17,182) | (461) | 16,721 |
| Fund Balance at Beginning of Year | 17,182 | 17,182 | 0 |
| <i>Fund Balance at End of Year</i> | <u>\$0</u> | <u>\$16,721</u> | <u>\$16,721</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, 2011

| | Final Budget | Actual | Variance Positive (Negative) |
|---|-----------------|----------|------------------------------------|
| Revenues | | | |
| Payment in Lieu of Taxes | \$72,000 | \$36,070 | (\$35,930) |
| Expenditures | | | |
| Debt Service: | | | |
| Principal Retirement | 30,000 | 30,000 | 0 |
| Interest and Fiscal Charges | 29,363 | 29,363 | 0 |
| <i>Total Expenditures</i> | 59,363 | 59,363 | 0 |
| <i>Excess of Revenues Over (Under) Expenditures</i> | 12,637 | (23,293) | (35,930) |
| Other Financing Source (Uses) | | | |
| Advances Out | 0 | (5,576) | (5,576) |
| Transfers In | 72,000 | 0 | (72,000) |
| Transfers Out | (70,866) | 0 | 70,866 |
| <i>Total Other Financing Source (Uses)</i> | 1,134 | (5,576) | (6,710) |
| <i>Net Change in Fund Balance</i> | 13,771 | (28,869) | (42,640) |
| Fund Balance at Beginning of Year | 123,457 | 123,457 | 0 |
| <i>Fund Balance at End of Year</i> | \$137,228 | \$94,588 | (\$42,640) |

NONMAJOR DEBT SERVICE FUNDS

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

Debt Service Fund - To account for rent monies from the Department of Job and Family Services, payments from the County Fairboard, and transfers from other governmental funds used for the retirement of County general obligation bonds and bond anticipation notes. For GAAP reporting, a portion of this fund is reflected in the fund that received the note proceeds.

Special Assessment Debt Service Fund - To account for special assessment revenue used for the repayment of OWDA and bonded special assessment debt.

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2011

| | Debt Service | Special Assessment Debt Service | Total Nonmajor Debt Service Funds |
|--|------------------|---------------------------------------|--|
| Assets | | | |
| Equity in Pooled Cash and Cash Equivalents | \$94,425 | \$69,738 | \$164,163 |
| Receivables: | | | |
| Special Assessments | 0 | 329,584 | 329,584 |
| Loans | 283,229 | 0 | 283,229 |
| <i>Total Assets</i> | <u>\$377,654</u> | <u>\$399,322</u> | <u>\$776,976</u> |
| Liabilities and Fund Balances | | | |
| Liabilities | | | |
| Accrued Interest Payable | \$1,368 | \$0 | \$1,368 |
| Notes Payable | 50,000 | 0 | 50,000 |
| Deferred Revenue | 0 | 329,584 | 329,584 |
| <i>Total Liabilities</i> | <u>51,368</u> | <u>329,584</u> | <u>380,952</u> |
| Fund Balances | | | |
| Nonspendable: | | | |
| Long-Term Receivables | 283,229 | 0 | 283,229 |
| Restricted to Debt Service | 43,057 | 69,738 | 112,795 |
| <i>Total Fund Balances</i> | <u>326,286</u> | <u>69,738</u> | <u>396,024</u> |
| <i>Total Liabilities and Fund Balances</i> | <u>\$377,654</u> | <u>\$399,322</u> | <u>\$776,976</u> |

Muskingum County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2011

| | <u>Debt Service</u> | <u>Special Assessment Debt Service</u> | <u>Total Nonmajor Debt Service Funds</u> |
|--|-------------------------|--|--|
| Revenues | | | |
| Special Assessments | \$0 | \$29,726 | \$29,726 |
| Intergovernmental | 1,221 | 0 | 1,221 |
| Interest | 0 | 17,250 | 17,250 |
| Rent | 389,870 | 0 | 389,870 |
| <i>Total Revenues</i> | <u>391,091</u> | <u>46,976</u> | <u>438,067</u> |
| Expenditures | | | |
| Debt Service: | | | |
| Principal Retirement | 1,054,000 | 69,388 | 1,123,388 |
| Current Refunding Principal Retirement | 50,000 | 0 | 50,000 |
| Interest and Fiscal Charges | 410,622 | 37,360 | 447,982 |
| <i>Total Expenditures</i> | <u>1,514,622</u> | <u>106,748</u> | <u>1,621,370</u> |
| <i>Excess of Revenues Under Expenditures</i> | <u>(1,123,531)</u> | <u>(59,772)</u> | <u>(1,183,303)</u> |
| Other Financing Sources (Uses) | | | |
| Bond Anticipation Notes Issued | 400,000 | 0 | 400,000 |
| Transfers In | 1,012,988 | 42,439 | 1,055,427 |
| Current Refunding Bond Anticipation Note | (400,000) | 0 | (400,000) |
| Transfers Out | 0 | (908) | (908) |
| <i>Total Other Financing Sources (Uses)</i> | <u>1,012,988</u> | <u>41,531</u> | <u>1,054,519</u> |
| <i>Net Change in Fund Balances</i> | (110,543) | (18,241) | (128,784) |
| Fund Balances at Beginning of Year | <u>436,829</u> | <u>87,979</u> | <u>524,808</u> |
| <i>Fund Balances at End of Year</i> | <u><u>\$326,286</u></u> | <u><u>\$69,738</u></u> | <u><u>\$396,024</u></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, 2011

| | Final Budget | Actual | Variance Positive (Negative) |
|---|-------------------------|------------------------|------------------------------------|
| Revenues | | | |
| Intergovernmental | \$35,405 | \$21,221 | (\$14,184) |
| Rent | 284,500 | 377,370 | 92,870 |
| <i>Total Revenues</i> | <u>319,905</u> | <u>398,591</u> | <u>78,686</u> |
| Expenditures | | | |
| Debt Service: | | | |
| Principal Retirement | 1,904,000 | 1,904,000 | 0 |
| Interest and Fiscal Charges | 417,541 | 418,987 | (1,446) |
| <i>Total Expenditures</i> | <u>2,321,541</u> | <u>2,322,987</u> | <u>(1,446)</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(2,001,636)</u> | <u>(1,924,396)</u> | <u>77,240</u> |
| Other Financing Sources (Uses) | | | |
| Bond Anticipation Notes Issued | 842,000 | 850,000 | 8,000 |
| Advances Out | 0 | (2,987) | (2,987) |
| Transfers In | 1,193,000 | 1,022,721 | (170,279) |
| Transfers Out | (16,045) | 0 | 16,045 |
| <i>Total Other Financing Sources (Uses)</i> | <u>2,018,955</u> | <u>1,869,734</u> | <u>(149,221)</u> |
| <i>Net Change in Fund Balance</i> | 17,319 | (54,662) | (71,981) |
| Fund Balance at Beginning of Year | <u>136,587</u> | <u>136,587</u> | <u>0</u> |
| <i>Fund Balance at End of Year</i> | <u><u>\$153,906</u></u> | <u><u>\$81,925</u></u> | <u><u>(\$71,981)</u></u> |

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Assessment Debt Service Fund
For the Year Ended December 31, 2011

| | Final Budget | Actual | Variance Positive (Negative) |
|---|------------------------|------------------------|------------------------------------|
| Revenues | | | |
| Special Assessments | \$19,699 | \$29,726 | \$10,027 |
| Interest | 17,250 | 17,250 | 0 |
| <i>Total Revenues</i> | <u>36,949</u> | <u>46,976</u> | <u>10,027</u> |
| Expenditures | | | |
| Debt Service: | | | |
| Principal Retirement | 69,388 | 69,388 | 0 |
| Interest and Fiscal Charges | 37,773 | 37,360 | 413 |
| <i>Total Expenditures</i> | <u>107,161</u> | <u>106,748</u> | <u>413</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(70,212)</u> | <u>(59,772)</u> | <u>10,440</u> |
| Other Financing Source (Use) | | | |
| Transfers In | 48,700 | 42,439 | (6,261) |
| Transfers Out | (908) | (908) | 0 |
| <i>Total Other Financing Source (Use)</i> | <u>47,792</u> | <u>41,531</u> | <u>(6,261)</u> |
| <i>Net Change in Fund Balance</i> | <u>(22,420)</u> | <u>(18,241)</u> | <u>4,179</u> |
| Fund Balance at Beginning of Year | <u>87,979</u> | <u>87,979</u> | <u>0</u> |
| <i>Fund Balance at End of Year</i> | <u><u>\$65,559</u></u> | <u><u>\$69,738</u></u> | <u><u>\$4,179</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 II monies used for bridge painting, county road paving, and repair.

Highway Fund - To account for federal money received for the repair and construction of roads and bridges within the County.

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

Putnam Building Renovations Fund - To account for note proceeds and grants used for the renovations to an existing County Building.

Maysville Building Renovations Fund - To account for note proceeds and grants used for renovations to an existing County building.

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2011

| | Issue II | Highway | Starlight Permanent Improvements | Putnam Building Renovations | Maysville Building Renovations | Total Nonmajor Capital Projects Funds |
|--|--------------|-----------------|--|-----------------------------------|--------------------------------------|---|
| Assets | | | | | | |
| Equity in Pooled Cash and | | | | | | |
| Cash Equivalents | \$525 | \$1,930 | \$1,833,528 | \$0 | \$5,573 | \$1,841,556 |
| Restricted Cash and | | | | | | |
| Cash Equivalents | 0 | 0 | 0 | 0 | 69,114 | 69,114 |
| Intergovernmental Receivable | 0 | 51,618 | 0 | 0 | 1,647,950 | 1,699,568 |
| <i>Total Assets</i> | <u>\$525</u> | <u>\$53,548</u> | <u>\$1,833,528</u> | <u>\$0</u> | <u>\$1,722,637</u> | <u>\$3,610,238</u> |
| Liabilities and Fund Balances | | | | | | |
| Liabilities | | | | | | |
| Accounts Payable | \$0 | \$0 | \$0 | \$0 | \$6,578 | \$6,578 |
| Contracts Payable | 0 | 0 | 0 | 0 | 45,798 | 45,798 |
| Accrued Interest Payable | 0 | 0 | 0 | 191 | 765 | 956 |
| Retainage Payable | 0 | 0 | 0 | 0 | 14,788 | 14,788 |
| Interfund Payable | 0 | 0 | 0 | 0 | 1,586,615 | 1,586,615 |
| Notes Payable | 0 | 0 | 0 | 100,000 | 400,000 | 500,000 |
| Deferred Revenue | 0 | 51,618 | 0 | 0 | 1,647,950 | 1,699,568 |
| <i>Total Liabilities</i> | <u>0</u> | <u>51,618</u> | <u>0</u> | <u>100,191</u> | <u>3,702,494</u> | <u>3,854,303</u> |
| Fund Balances | | | | | | |
| Restricted to: | | | | | | |
| Roads and Bridges | 525 | 1,930 | 0 | 0 | 0 | 2,455 |
| Capital Outlay | 0 | 0 | 1,833,528 | 0 | 0 | 1,833,528 |
| Unassigned (Deficit) | 0 | 0 | 0 | (100,191) | (1,979,857) | (2,080,048) |
| <i>Total Fund Balances(Deficit)</i> | <u>525</u> | <u>1,930</u> | <u>1,833,528</u> | <u>(100,191)</u> | <u>(1,979,857)</u> | <u>(244,065)</u> |
| <i>Total Liabilities and Fund Balances</i> | <u>\$525</u> | <u>\$53,548</u> | <u>\$1,833,528</u> | <u>\$0</u> | <u>\$1,722,637</u> | <u>\$3,610,238</u> |

Muskingum County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2011

| | Issue II | Highway | Starlight Permanent Improvements | Putnam Building Renovations | Maysville Building Renovations | Total Nonmajor Capital Projects Funds |
|---|----------------|------------------|--|-----------------------------------|--------------------------------------|---|
| Revenues | | | | | | |
| Charges for Services | \$0 | \$0 | \$0 | \$540 | \$0 | \$540 |
| Intergovernmental | 706,807 | 1,648,248 | 0 | 0 | 0 | 2,355,055 |
| Other | 0 | 303,829 | 0 | 0 | 0 | 303,829 |
| <i>Total Revenues</i> | <u>706,807</u> | <u>1,952,077</u> | <u>0</u> | <u>540</u> | <u>0</u> | <u>2,659,424</u> |
| Expenditures | | | | | | |
| Current: | | | | | | |
| General Government: | | | | | | |
| Judicial | 0 | 0 | 0 | 0 | 0 | 0 |
| Public Works | 955,144 | 1,910,060 | 0 | 0 | 0 | 2,865,204 |
| Human Services | 0 | 0 | 59,877 | 0 | 0 | 59,877 |
| Capital Outlay | 0 | 0 | 0 | 110,025 | 1,831,394 | 1,941,419 |
| Debt Service: | | | | | | |
| Interest and Fiscal Charges | 0 | 1,534 | 0 | 191 | 9,683 | 11,408 |
| <i>Total Expenditures</i> | <u>955,144</u> | <u>1,911,594</u> | <u>59,877</u> | <u>110,216</u> | <u>1,841,077</u> | <u>4,877,908</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | (248,337) | 40,483 | (59,877) | (109,676) | (1,841,077) | (2,218,484) |
| Other Financing Source | | | | | | |
| Transfers In | 248,000 | 77,104 | 0 | 9,485 | 9,733 | 344,322 |
| <i>Net Change in Fund Balances</i> | (337) | 117,587 | (59,877) | (100,191) | (1,831,344) | (1,874,162) |
| Fund Balances (Deficit) at | | | | | | |
| Beginning of Year | 862 | (115,657) | 1,893,405 | 0 | (148,513) | 1,630,097 |
| <i>Fund Balances (Deficit) at End of Year</i> | <u>\$525</u> | <u>\$1,930</u> | <u>\$1,833,528</u> | <u>(\$100,191)</u> | <u>(\$1,979,857)</u> | <u>(\$244,065)</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, 2011

| | Final Budget | Actual | Variance Positive (Negative) |
|---|-----------------|--------------|------------------------------------|
| Revenues | | | |
| Intergovernmental | \$706,807 | \$706,807 | \$0 |
| Expenditures | | | |
| Capital Outlay | | | |
| Issue II | | | |
| Capital Outlay | 955,144 | 955,144 | 0 |
| <i>Excess of Revenues Over (Under) Expenditures</i> | (248,337) | (248,337) | 0 |
| Other Financing Source | | | |
| Transfers In | 248,000 | 248,000 | 0 |
| <i>Net Change in Fund Balance</i> | (337) | (337) | 0 |
| Fund Balance at Beginning of Year | 862 | 862 | 0 |
| <i>Fund Balance at End of Year</i> | <u>\$525</u> | <u>\$525</u> | <u>\$0</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, 2011

| | Final Budget | Actual | Variance Positive (Negative) |
|---|------------------|------------------|------------------------------------|
| Revenues | | | |
| Intergovernmental | \$2,074,303 | \$1,648,248 | (\$426,055) |
| Other | 305,627 | 303,829 | (1,798) |
| <i>Total Revenues</i> | <u>2,379,930</u> | <u>1,952,077</u> | <u>(427,853)</u> |
| Expenditures | | | |
| Current: | | | |
| Public Works | | | |
| Highway Fund | | | |
| Contractual Services | 268,846 | 268,846 | 0 |
| Capital Outlay | 2,082,389 | 1,655,552 | 426,837 |
| <i>Total Public Works</i> | <u>2,351,235</u> | <u>1,924,398</u> | <u>426,837</u> |
| Debt Service: | | | |
| Principal Retirement | 300,000 | 300,000 | 0 |
| Interest and Fiscal Charges | 3,829 | 2,031 | 1,798 |
| <i>Total Debt Service</i> | <u>303,829</u> | <u>302,031</u> | <u>1,798</u> |
| <i>Total Expenditures</i> | <u>2,655,064</u> | <u>2,226,429</u> | <u>428,635</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | (275,134) | (274,352) | 782 |
| Other Financing Source | | | |
| Transfers In | 81,836 | 77,104 | (4,732) |
| <i>Net Change in Fund Balance</i> | (193,298) | (197,248) | (3,950) |
| Fund Balance at Beginning of Year | 125,643 | 125,643 | 0 |
| Prior Year Encumbrances Appropriated | 73,535 | 73,535 | 0 |
| <i>Fund Balance at End of Year</i> | <u>\$5,880</u> | <u>\$1,930</u> | <u>(\$3,950)</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, 2011

| | Final Budget | Actual | Variance Positive (Negative) |
|--------------------------------------|--------------------|--------------------|------------------------------------|
| Revenues | | | |
| <i>Total Revenues</i> | \$0 | \$0 | \$0 |
| Expenditures | | | |
| Current: | | | |
| Human Services | | | |
| Starlight Permanent Improvements | | | |
| Contractual Services | 268,308 | 68,925 | 199,383 |
| <i>Net Change in Fund Balance</i> | (268,308) | (68,925) | 199,383 |
| Fund Balance at Beginning of Year | 1,875,645 | 1,875,645 | 0 |
| Prior Year Encumbrances Appropriated | 18,308 | 18,308 | 0 |
| <i>Fund Balance at End of Year</i> | <u>\$1,625,645</u> | <u>\$1,825,028</u> | <u>\$199,383</u> |

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Putnam Building Renovations Fund
For the Year Ended December 31, 2011

| | Final Budget | Actual | Variance Positive (Negative) |
|--|-----------------|-----------|------------------------------------|
| Revenues | | | |
| Charges for Services | \$0 | \$540 | \$540 |
| Rent | 100,000 | 0 | (100,000) |
| <i>Total Revenues</i> | 100,000 | 540 | (99,460) |
| Expenditures | | | |
| Capital Outlay | | | |
| Putnam Building Renovations | | | |
| Capital Outlay | 110,508 | 110,025 | 483 |
| <i>Excess of Revenues Under Expenditures</i> | (10,508) | (109,485) | (98,977) |
| Other Financing Sources (Use) | | | |
| Bond Anticipation Notes Issued | 100,000 | 100,000 | 0 |
| Advances In | 0 | 110,000 | 110,000 |
| Advances Out | 0 | (110,000) | (110,000) |
| Transfers In | 0 | 9,485 | 9,485 |
| <i>Total Other Financing Sources (Use)</i> | 100,000 | 109,485 | 9,485 |
| <i>Net Change in Fund Balance</i> | 89,492 | 0 | (89,492) |
| Fund Balance at Beginning of Year | 0 | 0 | 0 |
| <i>Fund Balance at End of Year</i> | \$89,492 | \$0 | (\$89,492) |

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Maysville Building Renovations Fund
For the Year Ended December 31, 2011

| | Final Budget | Actual | Variance Positive (Negative) |
|--|------------------------|------------------------|------------------------------------|
| Revenues | | | |
| Intergovernmental | \$1,665,544 | \$0 | (\$1,665,544) |
| Other | 100,000 | 0 | (100,000) |
| <i>Total Revenues</i> | <u>1,765,544</u> | <u>0</u> | <u>(1,765,544)</u> |
| Expenditures | | | |
| Capital Outlay | | | |
| Maysville Building Renovations | | | |
| Contractual Services | 1,820,576 | 1,572,677 | 247,899 |
| Materials and Supplies | 26,046 | 6,402 | 19,644 |
| Capital Outlay | 500,000 | 372,765 | 127,235 |
| <i>Total Expenditures</i> | <u>2,346,622</u> | <u>1,951,844</u> | <u>394,778</u> |
| <i>Excess of Revenues Under Expenditures</i> | <u>(581,078)</u> | <u>(1,951,844)</u> | <u>(1,370,766)</u> |
| Other Financing Sources (Use) | | | |
| Advances In | 0 | 1,605,664 | 1,605,664 |
| Advances Out | 0 | (45,000) | (45,000) |
| Transfers In | 205,327 | 0 | (205,327) |
| <i>Total Other Financing Sources (Use)</i> | <u>205,327</u> | <u>1,560,664</u> | <u>1,355,337</u> |
| <i>Net Change in Fund Balance</i> | (375,751) | (391,180) | (15,429) |
| Fund Balance at Beginning of Year | 39,338 | 39,338 | 0 |
| Prior Year Encumbrances Appropriated | <u>362,365</u> | <u>362,365</u> | <u>0</u> |
| <i>Fund Balance at End of Year</i> | <u><u>\$25,952</u></u> | <u><u>\$10,523</u></u> | <u><u>(\$15,429)</u></u> |

ENTERPRISE FUNDS

The enterprise funds are maintained to account for the operations of county government that provide goods or services to the general public in a manner similar to private business enterprises.

The following are included in enterprise funds:

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

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

Muskingum County, Ohio
Schedule of Revenues, Expenses, and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Sewer Fund
For the Year Ended December 31, 2011

| | Final Budget | Actual | Variance Positive (Negative) |
|---|--------------------|--------------------|------------------------------------|
| Revenues | | | |
| Charges for Services | \$4,187,451 | \$4,242,475 | \$55,024 |
| Tap-In Fees | 552,544 | 319,941 | (232,603) |
| Grants | 733,309 | 190,023 | (543,286) |
| Proceeds from OWDA Loans | 1,776,000 | 941,749 | (834,251) |
| Bond Anticipation Notes Issued | 1,450,000 | 700,000 | (750,000) |
| Other | 30,561 | 20,651 | (9,910) |
| <i>Total Revenues</i> | <u>8,729,865</u> | <u>6,414,839</u> | <u>(2,315,026)</u> |
| Expenses | | | |
| Personal Services | 567,541 | 519,270 | 48,271 |
| Contractual Services | 3,532,996 | 3,004,634 | 528,362 |
| Materials and Supplies | 178,449 | 131,262 | 47,187 |
| Capital Outlay | 155,888 | 52,286 | 103,602 |
| Other Operating Expenses | 7,704 | 5,391 | 2,313 |
| Debt Service: | | | |
| Principal Retirement | 1,618,408 | 1,618,408 | 0 |
| Interest and Fiscal Charges | 1,041,027 | 1,029,645 | 11,382 |
| <i>Total Expenses</i> | <u>7,102,013</u> | <u>6,360,896</u> | <u>741,117</u> |
| <i>Excess of Revenues Over (Under) Expenses</i> | 1,627,852 | 53,943 | (1,573,909) |
| Advances Out | 0 | (253,230) | (253,230) |
| Transfers In | 1,937,818 | 15,602 | (1,922,216) |
| Transfers Out | (3,383,749) | (42,439) | 3,341,310 |
| <i>Net Change in Fund Equity</i> | 181,921 | (226,124) | (408,045) |
| Fund Equity at Beginning of Year | 5,343,688 | 5,343,688 | 0 |
| Prior Year Encumbrances Appropriated | 346,370 | 346,370 | 0 |
| <i>Fund Equity at End of Year</i> | <u>\$5,871,979</u> | <u>\$5,463,934</u> | <u>(\$408,045)</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, 2011

| | Final Budget | Actual | Variance Positive (Negative) |
|---|---------------------------|---------------------------|------------------------------------|
| Revenues | | | |
| Charges for Services | \$3,728,218 | \$3,720,348 | (\$7,870) |
| Tap-In Fees | 40,000 | 48,309 | 8,309 |
| Grants | 2,522,950 | 0 | (2,522,950) |
| Utility Deposits Received | 18,000 | 20,025 | 2,025 |
| Proceeds from OWDA Loans | 590,000 | 168,280 | (421,720) |
| Other Non-Operating Revenues | 50,400 | 41,436 | (8,964) |
| <i>Total Revenues</i> | <u>6,949,568</u> | <u>3,998,398</u> | <u>(2,951,170)</u> |
| Expenses | | | |
| Personal Services | 714,523 | 690,522 | 24,001 |
| Contractual Services | 4,546,441 | 1,950,887 | 2,595,554 |
| Materials and Supplies | 455,143 | 384,228 | 70,915 |
| Capital Outlay | 149,639 | 79,672 | 69,967 |
| Other Operating Expenses | 11,198 | 6,913 | 4,285 |
| Utility Deposits Returned | 13,231 | 2,822 | 10,409 |
| Utility Deposits Applied | 14,044 | 10,348 | 3,696 |
| Debt Service: | | | |
| Principal Retirement | 464,734 | 400,803 | 63,931 |
| Interest and Fiscal Charges | 332,643 | 308,050 | 24,593 |
| <i>Total Expenses</i> | <u>6,701,596</u> | <u>3,834,245</u> | <u>2,867,351</u> |
| <i>Excess of Revenues Over (Under) Expenses</i> | 247,972 | 164,153 | (83,819) |
| Transfers In | 797,391 | 1,569 | (795,822) |
| Transfers Out | (800,000) | 0 | 800,000 |
| <i>Net Change in Fund Equity</i> | 245,363 | 165,722 | (79,641) |
| Fund Equity at Beginning of Year | 2,331,584 | 2,331,584 | 0 |
| Prior Year Encumbrances Appropriated | 292,062 | 292,062 | 0 |
| <i>Fund Equity at End of Year</i> | <u><u>\$2,869,009</u></u> | <u><u>\$2,789,368</u></u> | <u><u>(\$79,641)</u></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, 2011

| | Self-Insurance Health | Self-Insurance Workers' Compensation | Totals |
|---|--------------------------|--|-------------|
| Assets | | | |
| Current Assets: | | | |
| Equity in Pooled Cash and Cash Equivalents | \$845,771 | \$1,492,413 | \$2,338,184 |
| Interfund Receivable | 0 | 791,322 | 791,322 |
| <i>Total Assets</i> | 845,771 | 2,283,735 | 3,129,506 |
| Liabilities | | | |
| Current Liabilities: | | | |
| Intergovernmental Payable | 0 | 579,556 | 579,556 |
| Claims Payable | 1,053,900 | 0 | 1,053,900 |
| <i>Total Current Liabilities</i> | 1,053,900 | 579,556 | 1,633,456 |
| Long-Term Liabilities (Net of Current Portion): | | | |
| Claims Payable | 0 | 322,018 | 322,018 |
| <i>Total Liabilities</i> | 1,053,900 | 901,574 | 1,955,474 |
| Net Assets | | | |
| Unrestricted (Deficit) | (\$208,129) | \$1,382,161 | \$1,174,032 |

Muskingum County, Ohio
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended December 31, 2011

| | Self-Insurance Health | Self-Insurance Workers' Compensation | Totals |
|--|--------------------------|--|-------------|
| Operating Revenues | | | |
| Charges for Services | \$8,947,140 | \$931,466 | \$9,878,606 |
| Operating Expenses | | | |
| Contractual Services | 2,257,684 | 374,245 | 2,631,929 |
| Claims | 6,038,340 | 264,480 | 6,302,820 |
| <i>Total Operating Expenses</i> | 8,296,024 | 638,725 | 8,934,749 |
| <i>Operating Income</i> | 651,116 | 292,741 | 943,857 |
| Non-Operating Expense | | | |
| Other Non-Operating Expenses | 0 | (6,239) | (6,239) |
| <i>Income Before Operating Transfers</i> | 651,116 | 286,502 | 937,618 |
| Transfers Out | 0 | (85,438) | (85,438) |
| <i>Change in Net Assets</i> | 651,116 | 201,064 | 852,180 |
| Net Assets (Deficit) Beginning of Year | (859,245) | 1,181,097 | 321,852 |
| <i>Net Assets (Deficit) End of Year</i> | (\$208,129) | \$1,382,161 | \$1,174,032 |

Muskingum County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2011

| | 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 | \$8,947,140 | \$865,804 | \$9,812,944 |
| Cash Payments for Goods and Services | (2,257,684) | (382,774) | (2,640,458) |
| Cash Payments for Claims | (6,337,440) | (363,729) | (6,701,169) |
| Other Non-Operating Expenses | 0 | (91,677) | (91,677) |
| <i>Net Cash Provided by Operating Activities</i> | <i>352,016</i> | <i>27,624</i> | <i>379,640</i> |
| Cash and Cash Equivalents Beginning of Year | 493,755 | 1,464,789 | 1,958,544 |
| <i>Cash and Cash Equivalents End of Year</i> | <i>\$845,771</i> | <i>\$1,492,413</i> | <i>\$2,338,184</i> |
| Reconciliation of Operating Income to Net Cash Provided by Operating Activities | | | |
| Operating Income | \$651,116 | \$292,741 | \$943,857 |
| Adjustments: | | | |
| Other Non-Operating Expenses | 0 | (91,677) | (91,677) |
| Changes in Assets: | | | |
| Increase in Interfund Receivable | 0 | (65,662) | (65,662) |
| Changes in Liabilities: | | | |
| Increase (Decrease) in Claims Payable | (299,100) | 93,400 | (205,700) |
| Decrease in Intergovernmental Payable | 0 | (201,178) | (201,178) |
| <i>Net Cash Provided by Operating Activities</i> | <i>\$352,016</i> | <i>\$27,624</i> | <i>\$379,640</i> |

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, 2011

| | Final Budget | Actual | Variance Positive (Negative) |
|--------------------------------------|-----------------|-------------|------------------------------------|
| Revenues | | | |
| Charges for Services | \$9,771,075 | \$8,947,140 | (\$823,935) |
| Expenses | | | |
| Contractual Services | 2,308,443 | 2,308,443 | 0 |
| Claims | 7,912,775 | 6,619,814 | 1,292,961 |
| <i>Total Expenses</i> | 10,221,218 | 8,928,257 | 1,292,961 |
| <i>Net Change in Fund Equity</i> | (450,143) | 18,883 | 469,026 |
| Fund Equity at Beginning of Year | 372,537 | 372,537 | 0 |
| Prior Year Encumbrances Appropriated | 121,218 | 121,218 | 0 |
| <i>Fund Equity at End of Year</i> | \$43,612 | \$512,638 | \$469,026 |

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, 2011

| | Final Budget | Actual | Variance Positive (Negative) |
|-----------------------------------|---------------------------|---------------------------|------------------------------------|
| Revenues | | | |
| Charges for Services | \$1,000,000 | \$865,804 | (\$134,196) |
| Expenses | | | |
| Contractual Services | 386,022 | 382,774 | 3,248 |
| Claims | 653,978 | 363,729 | 290,249 |
| Other Non-Operating Expenses | 91,677 | 91,677 | 0 |
| <i>Total Expenses</i> | <u>1,131,677</u> | <u>838,180</u> | <u>293,497</u> |
| <i>Net Change in Fund Equity</i> | (131,677) | 27,624 | 159,301 |
| Fund Equity at Beginning of Year | <u>1,464,789</u> | <u>1,464,789</u> | <u>0</u> |
| <i>Fund Equity at End of Year</i> | <u><u>\$1,333,112</u></u> | <u><u>\$1,492,413</u></u> | <u><u>\$159,301</u></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 | Family and Children First Fund |
| Local Emergency Planning Fund | Federally Owned Entitlement |
| Fines Fund | Land Fund |
| Escrow Fund | Powelson Wildlife Fund |
| Hotel Lodging Tax Fund | USDA Forest Service Fund |
| Soil and Water Fund | Ohio Elections Commission Fund |
| Sheriff Fund | Muskingum County Park |
| County Home Residents Fund | Commission Fund |
| Children Services Fund | Recorder Housing Trust Fund |
| Port Authority 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, 2011

| | Balance 1/1/11 | Additions | Reductions | Balance 12/31/11 |
|--|---------------------|----------------------|----------------------|---------------------|
| Taxes Agency | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$2,776,377 | \$79,112,184 | \$79,527,732 | \$2,360,829 |
| Receivables: | | | | |
| Intergovernmental | 3,571,246 | 3,571,260 | 3,571,246 | 3,571,260 |
| Accounts | 3,100,520 | 3,191,508 | 3,100,520 | 3,191,508 |
| Property Taxes | 62,559,047 | 65,658,382 | 62,559,047 | 65,658,382 |
| Payments in Lieu of Taxes | 582,297 | 278,955 | 582,297 | 278,955 |
| <i>Total Assets</i> | <u>\$72,589,487</u> | <u>\$151,812,289</u> | <u>\$149,340,842</u> | <u>\$75,060,934</u> |
| Liabilities | | | | |
| Intergovernmental Payable | \$72,589,487 | \$151,812,289 | \$149,340,842 | \$75,060,934 |
| <i>Total Liabilities</i> | <u>\$72,589,487</u> | <u>\$151,812,289</u> | <u>\$149,340,842</u> | <u>\$75,060,934</u> |
| Undivided State Monies | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$5,231 | \$12,623,543 | \$12,628,774 | \$0 |
| Receivables: | | | | |
| Permissive Motor Vehicle License Tax | 3,454 | 3,697 | 3,454 | 3,697 |
| Intergovernmental | 3,662,579 | 3,418,181 | 3,662,579 | 3,418,181 |
| <i>Total Assets</i> | <u>\$3,671,264</u> | <u>\$16,045,421</u> | <u>\$16,294,807</u> | <u>\$3,421,878</u> |
| Liabilities | | | | |
| Intergovernmental Payable | \$3,671,264 | \$16,045,421 | \$16,294,807 | \$3,421,878 |
| <i>Total Liabilities</i> | <u>\$3,671,264</u> | <u>\$16,045,421</u> | <u>\$16,294,807</u> | <u>\$3,421,878</u> |
| Payroll | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$286,270 | \$15,775,939 | \$15,774,498 | \$287,711 |
| <i>Total Assets</i> | <u>\$286,270</u> | <u>\$15,775,939</u> | <u>\$15,774,498</u> | <u>\$287,711</u> |
| Liabilities | | | | |
| Deposits Held and Due to Others | \$286,270 | \$15,775,939 | \$15,774,498 | \$287,711 |
| <i>Total Liabilities</i> | <u>\$286,270</u> | <u>\$15,775,939</u> | <u>\$15,774,498</u> | <u>\$287,711</u> |

(continued)

Muskingum County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2011

| | Balance 1/1/11 | Additions | Reductions | Balance 12/31/11 |
|--|--------------------|---------------------|---------------------|---------------------|
| Health | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$3,079,141 | \$5,645,690 | \$4,987,024 | \$3,737,807 |
| Receivables: | | | | |
| Intergovernmental | 149,928 | 137,651 | 149,928 | 137,651 |
| Property Taxes | 2,304,884 | 2,530,911 | 2,304,884 | 2,530,911 |
| Payments in Lieu of Taxes | 9,592 | 8,389 | 9,592 | 8,389 |
| | <u>\$5,543,545</u> | <u>\$8,322,641</u> | <u>\$7,451,428</u> | <u>\$6,414,758</u> |
| <i>Total Assets</i> | <u>\$5,543,545</u> | <u>\$8,322,641</u> | <u>\$7,451,428</u> | <u>\$6,414,758</u> |
| Liabilities | | | | |
| Intergovernmental Payable | \$5,543,545 | \$8,322,641 | \$7,451,428 | \$6,414,758 |
| | <u>\$5,543,545</u> | <u>\$8,322,641</u> | <u>\$7,451,428</u> | <u>\$6,414,758</u> |
| <i>Total Liabilities</i> | <u>\$5,543,545</u> | <u>\$8,322,641</u> | <u>\$7,451,428</u> | <u>\$6,414,758</u> |
| ADAMH Board | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$6,050,420 | \$21,782,616 | \$20,491,285 | \$7,341,751 |
| | <u>\$6,050,420</u> | <u>\$21,782,616</u> | <u>\$20,491,285</u> | <u>\$7,341,751</u> |
| <i>Total Assets</i> | <u>\$6,050,420</u> | <u>\$21,782,616</u> | <u>\$20,491,285</u> | <u>\$7,341,751</u> |
| Liabilities | | | | |
| Undistributed Monies | \$6,050,420 | \$21,782,616 | \$20,491,285 | \$7,341,751 |
| | <u>\$6,050,420</u> | <u>\$21,782,616</u> | <u>\$20,491,285</u> | <u>\$7,341,751</u> |
| <i>Total Liabilities</i> | <u>\$6,050,420</u> | <u>\$21,782,616</u> | <u>\$20,491,285</u> | <u>\$7,341,751</u> |
| Child Support Enforcement | | | | |
| Assets | | | | |
| Cash and Cash Equivalents in Segregated Accounts | \$13,165 | \$1,522,791 | \$1,524,970 | \$10,986 |
| | <u>\$13,165</u> | <u>\$1,522,791</u> | <u>\$1,524,970</u> | <u>\$10,986</u> |
| <i>Total Assets</i> | <u>\$13,165</u> | <u>\$1,522,791</u> | <u>\$1,524,970</u> | <u>\$10,986</u> |
| Liabilities | | | | |
| Undistributed Monies | \$13,165 | \$1,522,791 | \$1,524,970 | \$10,986 |
| | <u>\$13,165</u> | <u>\$1,522,791</u> | <u>\$1,524,970</u> | <u>\$10,986</u> |
| <i>Total Liabilities</i> | <u>\$13,165</u> | <u>\$1,522,791</u> | <u>\$1,524,970</u> | <u>\$10,986</u> |

(continued)

Muskingum County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2011

| Court | <u>Balance 1/1/11</u> | <u>Additions</u> | <u>Reductions</u> | <u>Balance 12/31/11</u> |
|--|---------------------------|---------------------|---------------------|-----------------------------|
| Assets | | | | |
| Cash and Cash Equivalents in Segregated Accounts | \$480,336 | \$12,022,479 | \$11,905,055 | \$597,760 |
| Receivables: | | | | |
| Intergovernmental Receivable | 2,378 | 2,433 | 2,378 | 2,433 |
| Accounts Receivable | 88,090 | 175,115 | 88,090 | 175,115 |
| <i>Total Assets</i> | <u>\$570,804</u> | <u>\$12,200,027</u> | <u>\$11,995,523</u> | <u>\$775,308</u> |
| Liabilities | | | | |
| Intergovernmental Payable | \$2,378 | \$2,433 | \$2,378 | \$2,433 |
| Undistributed Monies | 568,426 | 12,197,594 | 11,993,145 | 772,875 |
| <i>Total Liabilities</i> | <u>\$570,804</u> | <u>\$12,200,027</u> | <u>\$11,995,523</u> | <u>\$775,308</u> |
| State of Ohio | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$0 | \$239,747 | \$239,747 | \$0 |
| <i>Total Assets</i> | <u>\$0</u> | <u>\$239,747</u> | <u>\$239,747</u> | <u>\$0</u> |
| Liabilities | | | | |
| Intergovernmental Payable | \$0 | \$239,747 | \$239,747 | \$0 |
| <i>Total Liabilities</i> | <u>\$0</u> | <u>\$239,747</u> | <u>\$239,747</u> | <u>\$0</u> |
| Local Emergency Planning | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$19,523 | \$37,117 | \$32,884 | \$23,756 |
| <i>Total Assets</i> | <u>\$19,523</u> | <u>\$37,117</u> | <u>\$32,884</u> | <u>\$23,756</u> |
| Liabilities | | | | |
| Intergovernmental Payable | \$19,523 | \$37,117 | \$32,884 | \$23,756 |
| <i>Total Liabilities</i> | <u>\$19,523</u> | <u>\$37,117</u> | <u>\$32,884</u> | <u>\$23,756</u> |

(continued)

Muskingum County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2011

| | Balance 1/1/11 | Additions | Reductions | Balance 12/31/11 |
|--|-------------------|------------------|------------------|---------------------|
| Fines | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$28,485 | \$334,265 | \$334,643 | \$28,107 |
| <i>Total Assets</i> | <u>\$28,485</u> | <u>\$334,265</u> | <u>\$334,643</u> | <u>\$28,107</u> |
| Liabilities | | | | |
| Intergovernmental Payable | \$28,485 | \$334,265 | \$334,643 | \$28,107 |
| <i>Total Liabilities</i> | <u>\$28,485</u> | <u>\$334,265</u> | <u>\$334,643</u> | <u>\$28,107</u> |
| Escrow | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$0 | \$521,877 | \$521,877 | \$0 |
| <i>Total Assets</i> | <u>\$0</u> | <u>\$521,877</u> | <u>\$521,877</u> | <u>\$0</u> |
| Liabilities | | | | |
| Intergovernmental Payable | \$0 | \$521,877 | \$521,877 | \$0 |
| <i>Total Liabilities</i> | <u>\$0</u> | <u>\$521,877</u> | <u>\$521,877</u> | <u>\$0</u> |
| Hotel Lodging Tax | | | | |
| Assets | | | | |
| Equity with County Treasurer: | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$26,551 | \$303,654 | \$302,633 | \$27,572 |
| Receivables: | | | | |
| Lodging Taxes Receivable | 14,980 | 23,371 | 14,980 | 23,371 |
| <i>Total Assets</i> | <u>\$41,531</u> | <u>\$327,025</u> | <u>\$317,613</u> | <u>\$50,943</u> |
| Liabilities | | | | |
| Intergovernmental Payable | \$41,531 | \$327,025 | \$317,613 | \$50,943 |
| <i>Total Liabilities</i> | <u>\$41,531</u> | <u>\$327,025</u> | <u>\$317,613</u> | <u>\$50,943</u> |

(continued)

Muskingum County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2011

| | Balance 1/1/11 | Additions | Reductions | Balance 12/31/11 |
|--|-------------------|--------------------|--------------------|---------------------|
| Soil and Water | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$62 | \$455,465 | \$453,460 | \$2,067 |
| <i>Total Assets</i> | <u>\$62</u> | <u>\$455,465</u> | <u>\$453,460</u> | <u>\$2,067</u> |
| Liabilities | | | | |
| Intergovernmental Payable | \$62 | \$455,465 | \$453,460 | \$2,067 |
| <i>Total Liabilities</i> | <u>\$62</u> | <u>\$455,465</u> | <u>\$453,460</u> | <u>\$2,067</u> |
| Sheriff | | | | |
| Assets | | | | |
| Cash and Cash Equivalents in Segregated Accounts | \$154,044 | \$3,558,468 | \$3,386,920 | \$325,592 |
| <i>Total Assets</i> | <u>\$154,044</u> | <u>\$3,558,468</u> | <u>\$3,386,920</u> | <u>\$325,592</u> |
| Liabilities | | | | |
| Undistributed Monies | \$154,044 | \$3,558,468 | \$3,386,920 | \$325,592 |
| <i>Total Liabilities</i> | <u>\$154,044</u> | <u>\$3,558,468</u> | <u>\$3,386,920</u> | <u>\$325,592</u> |
| County Home Residents | | | | |
| Assets | | | | |
| Cash and Cash Equivalents in Segregated Accounts | \$3,846 | \$24,974 | \$24,322 | \$4,498 |
| <i>Total Assets</i> | <u>\$3,846</u> | <u>\$24,974</u> | <u>\$24,322</u> | <u>\$4,498</u> |
| Liabilities | | | | |
| Undistributed Monies | \$3,846 | \$24,974 | \$24,322 | \$4,498 |
| <i>Total Liabilities</i> | <u>\$3,846</u> | <u>\$24,974</u> | <u>\$24,322</u> | <u>\$4,498</u> |
| Children Services | | | | |
| Assets | | | | |
| Cash and Cash Equivalents in Segregated Accounts | \$4,046 | \$53,195 | \$44,521 | \$12,720 |
| <i>Total Assets</i> | <u>\$4,046</u> | <u>\$53,195</u> | <u>\$44,521</u> | <u>\$12,720</u> |
| Liabilities | | | | |
| Deposits Held and Due to Others | \$4,046 | \$53,195 | \$44,521 | \$12,720 |
| <i>Total Liabilities</i> | <u>\$4,046</u> | <u>\$53,195</u> | <u>\$44,521</u> | <u>\$12,720</u> |

(continued)

Muskingum County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2011

| | Balance 1/1/11 | Additions | Reductions | Balance 12/31/11 |
|--|-------------------|------------------|------------------|---------------------|
| Port Authority | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$48,465 | \$504,395 | \$517,746 | \$35,114 |
| <i>Total Assets</i> | <u>\$48,465</u> | <u>\$504,395</u> | <u>\$517,746</u> | <u>\$35,114</u> |
| Liabilities | | | | |
| Intergovernmental Payable | \$48,465 | \$504,395 | \$517,746 | \$35,114 |
| <i>Total Liabilities</i> | <u>\$48,465</u> | <u>\$504,395</u> | <u>\$517,746</u> | <u>\$35,114</u> |
| Family and Children First | | | | |
| Assets | | | | |
| Equity with County Treasurer: | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$416,147 | \$977,875 | \$974,372 | \$419,650 |
| <i>Total Assets</i> | <u>\$416,147</u> | <u>\$977,875</u> | <u>\$974,372</u> | <u>\$419,650</u> |
| Liabilities | | | | |
| Intergovernmental Payable | \$416,147 | \$977,875 | \$974,372 | \$419,650 |
| <i>Total Liabilities</i> | <u>\$416,147</u> | <u>\$977,875</u> | <u>\$974,372</u> | <u>\$419,650</u> |
| Federally Owned Entitlement Land | | | | |
| Assets | | | | |
| Equity with County Treasurer: | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$0 | \$15,839 | \$15,839 | \$0 |
| <i>Total Assets</i> | <u>\$0</u> | <u>\$15,839</u> | <u>\$15,839</u> | <u>\$0</u> |
| Liabilities | | | | |
| Intergovernmental Payable | \$0 | \$15,839 | \$15,839 | \$0 |
| <i>Total Liabilities</i> | <u>\$0</u> | <u>\$15,839</u> | <u>\$15,839</u> | <u>\$0</u> |
| Powelson Wildlife | | | | |
| Assets | | | | |
| Equity with County Treasurer: | | | | |
| 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, 2011

| | Balance 1/1/11 | Additions | Reductions | Balance 12/31/11 |
|---|-------------------|------------------|------------------|---------------------|
| USDA Forest Service | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$0 | \$67,874 | \$67,874 | \$0 |
| <i>Total Assets</i> | <u>\$0</u> | <u>\$67,874</u> | <u>\$67,874</u> | <u>\$0</u> |
| Liabilities | | | | |
| Undistributed Monies | \$0 | \$67,874 | \$67,874 | \$0 |
| <i>Total Liabilities</i> | <u>\$0</u> | <u>\$67,874</u> | <u>\$67,874</u> | <u>\$0</u> |
| Ohio Elections Commission | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$0 | \$4,165 | \$4,165 | \$0 |
| <i>Total Assets</i> | <u>\$0</u> | <u>\$4,165</u> | <u>\$4,165</u> | <u>\$0</u> |
| Liabilities | | | | |
| Undistributed Monies | \$0 | \$4,165 | \$4,165 | \$0 |
| <i>Total Liabilities</i> | <u>\$0</u> | <u>\$4,165</u> | <u>\$4,165</u> | <u>\$0</u> |
| Muskingum County Park Commission | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$204,195 | \$650,132 | \$547,278 | \$307,049 |
| Intergovernmental Receivable | 42,247 | 37,599 | 42,247 | 37,599 |
| <i>Total Assets</i> | <u>\$246,442</u> | <u>\$687,731</u> | <u>\$589,525</u> | <u>\$344,648</u> |
| Liabilities | | | | |
| Intergovernmental Payable | \$246,442 | \$687,731 | \$589,525 | \$344,648 |
| <i>Total Liabilities</i> | <u>\$246,442</u> | <u>\$687,731</u> | <u>\$589,525</u> | <u>\$344,648</u> |
| Recorder Housing Trust | | | | |
| Assets | | | | |
| Equity with County Treasurer: Equity in Pooled Cash and Cash Equivalents | \$108,256 | \$326,875 | \$350,763 | \$84,368 |
| <i>Total Assets</i> | <u>\$108,256</u> | <u>\$326,875</u> | <u>\$350,763</u> | <u>\$84,368</u> |
| Liabilities | | | | |
| Intergovernmental Payable | \$108,256 | \$326,875 | \$350,763 | \$84,368 |
| <i>Total Liabilities</i> | <u>\$108,256</u> | <u>\$326,875</u> | <u>\$350,763</u> | <u>\$84,368</u> |

(continued)

Muskingum County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2011

| | Balance 1/1/11 | Additions | Reductions | Balance 12/31/11 |
|--|---------------------|----------------------|----------------------|---------------------|
| Law Enforcement Trust | | | | |
| Assets | | | | |
| Cash and Cash Equivalents in Segregated Accounts | \$195,952 | \$47,317 | \$46,793 | \$196,476 |
| <i>Total Assets</i> | <u>\$195,952</u> | <u>\$47,317</u> | <u>\$46,793</u> | <u>\$196,476</u> |
| Liabilities | | | | |
| Undistributed Monies | \$195,952 | \$47,317 | \$46,793 | \$196,476 |
| <i>Total Liabilities</i> | <u>\$195,952</u> | <u>\$47,317</u> | <u>\$46,793</u> | <u>\$196,476</u> |
| | | | | |
| | Balance 1/1/11 | Additions | Reductions | Balance 12/31/11 |
| Total - All Agency Funds | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$13,049,123 | \$139,398,394 | \$137,791,736 | \$14,655,781 |
| Cash and Cash Equivalents in Segregated Accounts | 851,389 | 17,229,224 | 16,932,581 | 1,148,032 |
| Receivables: | | | | |
| Permissive Motor Vehicle License Tax | 3,454 | 3,697 | 3,454 | 3,697 |
| Intergovernmental | 7,428,378 | 7,167,124 | 7,428,378 | 7,167,124 |
| Accounts | 3,188,610 | 3,366,623 | 3,188,610 | 3,366,623 |
| Property Taxes | 64,863,931 | 68,189,293 | 64,863,931 | 68,189,293 |
| Lodging Taxes | 14,980 | 23,371 | 14,980 | 23,371 |
| Payments in Lieu of Taxes | 591,889 | 287,344 | 591,889 | 287,344 |
| <i>Total Assets</i> | <u>\$89,991,754</u> | <u>\$235,665,070</u> | <u>\$230,815,559</u> | <u>\$94,841,265</u> |
| Liabilities | | | | |
| Intergovernmental Payable | \$82,715,585 | \$180,610,995 | \$177,437,924 | \$85,888,656 |
| Deposits Held and Due to Others | 290,316 | 15,829,134 | 15,819,019 | 300,431 |
| Undistributed Monies | 6,985,853 | 39,224,941 | 37,558,616 | 8,652,178 |
| <i>Total Liabilities</i> | <u>\$89,991,754</u> | <u>\$235,665,070</u> | <u>\$230,815,559</u> | <u>\$94,841,265</u> |

STATISTICAL SECTION

Statistical Section

This part of Muskingum County, Ohio's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

| <u>Contents</u> | <u>Page(s)</u> |
|--|-----------------------|
| Financial Trends These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time. | S-2 - S-15 |
| Revenue Capacity These schedules contain information to help the reader assess the County's most significant local revenue sources, sales taxes and property taxes. | S-16 - S-37 |
| Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future. | S-38 - S-47 |
| Economic and Demographic Information These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments. | S-48 - S-49 |
| Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the county provides and the activities it performs. | S-51 - S-65 |

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement 34 in 2003; schedules presenting government-wide information include information beginning in that year.

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

| | 2011 | 2010 (1) | 2009 | 2008 (1) | 2007 (1) |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| Governmental Activities | | | | | |
| Invested in Capital Assets, Net of Related Debt | \$83,557,999 | \$80,698,922 | \$80,517,562 | \$79,175,040 | \$77,591,877 |
| Restricted: | | | | | |
| Capital Projects | 1,947,166 | 2,579,452 | 2,613,801 | 3,037,311 | 2,220,054 |
| Debt Service | 93,590 | 128,417 | 214,377 | 228,502 | 267,221 |
| Road and Bridge Projects | 3,347,390 | 4,310,965 | 3,067,740 | 2,736,569 | 2,927,971 |
| County Home Program | 3,664,698 | 2,890,304 | 2,479,109 | 2,269,826 | 2,071,721 |
| Starlight School Program | 19,471,349 | 16,117,511 | 13,238,602 | 11,549,535 | 10,129,310 |
| Children Services Program | 7,380,057 | 6,509,496 | 5,645,347 | 4,980,975 | 4,737,947 |
| Tuberculosis Clinic Program | 1,139,562 | 1,189,198 | 1,186,522 | 1,099,670 | 1,019,908 |
| Titles and Licenses Administration | 0 | 0 | 871,606 | 789,314 | 769,443 |
| Community Development Program | 1,213,044 | 1,497,385 | 964,071 | 348,194 | 758,562 |
| Real Estate Assessment | 1,272,123 | 1,367,538 | 1,140,507 | 824,616 | 1,009,771 |
| Loan Guaranty | 0 | 0 | 925,000 | 925,000 | 925,754 |
| Other Purposes | 5,337,455 | 5,101,405 | 4,907,489 | 4,545,856 | 4,940,878 |
| Unrestricted | 10,198,655 | 10,017,936 | 9,007,501 | 11,794,087 | 12,519,134 |
| <i>Total Governmental Activities Net Assets</i> | <u>138,623,088</u> | <u>132,408,529</u> | <u>126,779,234</u> | <u>124,304,495</u> | <u>121,889,551</u> |
| Business-Type-Activities | | | | | |
| Invested in Capital Assets, Net of Related Debt | 37,656,839 | 38,570,209 | 34,044,448 | 34,451,216 | 34,445,762 |
| Restricted for Debt Service | 95,010 | 64,830 | 37,650 | 5,010,470 | 10,470 |
| Unrestricted | 12,622,712 | 11,126,841 | 9,993,794 | 3,657,690 | 6,855,835 |
| <i>Total Business-Type Activities Net Assets</i> | <u>50,374,561</u> | <u>49,761,880</u> | <u>44,075,892</u> | <u>43,119,376</u> | <u>41,312,067</u> |
| Primary Government | | | | | |
| Invested in Capital Assets, Net of Related Debt | 121,214,838 | 119,269,131 | 114,562,010 | 113,626,256 | 112,037,639 |
| Restricted | 44,961,444 | 41,756,501 | 37,291,821 | 38,345,838 | 31,789,010 |
| Unrestricted | 22,821,367 | 21,144,777 | 19,001,295 | 15,451,777 | 19,374,969 |
| <i>Total Primary Government Net Assets</i> | <u>\$188,997,649</u> | <u>\$182,170,409</u> | <u>\$170,855,126</u> | <u>\$167,423,871</u> | <u>\$163,201,618</u> |

(1) Restated net assets.

| <u>2006 (1)</u> | <u>2005 (1)</u> | <u>2004</u> | <u>2003 (1)</u> |
|----------------------|----------------------|----------------------|----------------------|
| \$76,740,170 | \$76,094,042 | \$77,365,818 | \$75,944,372 |
| 2,375,999 | 2,215,117 | 3,013,426 | 3,198,163 |
| 483,542 | 1,260,757 | 1,410,127 | 1,335,625 |
| 3,207,748 | 3,419,214 | 3,729,087 | 4,532,201 |
| 1,241,994 | 357,905 | 174,778 | 214,206 |
| 9,642,176 | 9,861,887 | 9,845,805 | 9,649,329 |
| 3,541,258 | 4,438,030 | 5,432,770 | 5,263,481 |
| 884,865 | 566,210 | 611,326 | 464,654 |
| 814,920 | 847,415 | 769,080 | 579,034 |
| 461,916 | 958,527 | 150,242 | 743,370 |
| 829,013 | 957,714 | 891,750 | 817,006 |
| 925,754 | 925,000 | 925,000 | 925,000 |
| 3,668,141 | 3,944,866 | 5,193,959 | 4,539,011 |
| <u>11,275,681</u> | <u>10,248,711</u> | <u>6,626,641</u> | <u>8,981,008</u> |
| <u>116,093,177</u> | <u>116,095,395</u> | <u>116,139,809</u> | <u>117,186,460</u> |
| 32,714,447 | 31,666,592 | 30,313,503 | 29,677,101 |
| 10,470 | 10,470 | 10,470 | 10,470 |
| <u>7,470,685</u> | <u>5,976,296</u> | <u>7,006,708</u> | <u>7,449,434</u> |
| <u>40,195,602</u> | <u>37,653,358</u> | <u>37,330,681</u> | <u>37,137,005</u> |
| 109,454,617 | 107,760,634 | 107,679,321 | 105,621,473 |
| 28,087,796 | 29,763,112 | 32,157,820 | 32,271,550 |
| <u>18,746,366</u> | <u>16,225,007</u> | <u>13,633,349</u> | <u>16,430,442</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 Nine Years
(Accrual Basis of Accounting)

| | 2011 | 2010 | 2009 | 2008 | 2007 |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| <u>Program Revenues</u> | | | | | |
| Governmental Activities: | | | | | |
| Charges for Services: | | | | | |
| General Government: | | | | | |
| Legislative and Executive | \$4,425,087 | \$3,866,507 | \$3,492,185 | \$3,939,014 | \$4,324,972 |
| Judicial | 1,464,879 | 1,431,338 | 885,815 | 917,427 | 929,661 |
| Public Safety | 1,910,934 | 1,688,528 | 2,079,349 | 2,403,465 | 1,883,628 |
| Public Works | 274,145 | 316,028 | 255,857 | 782,137 | 834,496 |
| Public Works - Intergovernmental | 467,416 | 470,739 | 459,471 | 0 | 0 |
| Health | 466,787 | 392,007 | 301,696 | 360,706 | 293,088 |
| Human Services | 3,999,565 | 3,477,583 | 3,798,818 | 3,168,803 | 4,302,539 |
| Subtotal Charges for Services | <u>13,008,813</u> | <u>11,642,730</u> | <u>11,273,191</u> | <u>11,571,552</u> | <u>12,568,384</u> |
| Operating Grants, Contributions, and Interest: | | | | | |
| General Government: | | | | | |
| Legislative and Executive | 26,735 | 12,158 | 7,196 | 18,293 | 15,053 |
| Judicial | 286,156 | 352,514 | 266,839 | 240,620 | 243,911 |
| Public Safety | 1,605,674 | 1,987,067 | 1,200,849 | 1,537,049 | 1,017,639 |
| Public Works | 5,085,491 | 5,986,663 | 5,826,818 | 5,176,915 | 5,915,021 |
| Public Works - Intergovernmental | 0 | 0 | 318,000 | 0 | 0 |
| Health | 141,231 | 179,657 | 228,908 | 194,332 | 292,029 |
| Health - Intergovernmental | 292,765 | 422,404 | 432,367 | 455,672 | 357,786 |
| Human Services | 17,964,159 | 20,602,094 | 24,349,300 | 24,176,755 | 26,073,047 |
| Intergovernmental (1) | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Subtotal Operating Grants, Contributions, and Interest | <u>25,402,211</u> | <u>29,542,557</u> | <u>32,630,277</u> | <u>31,799,636</u> | <u>33,914,486</u> |
| Capital Grants and Contributions: | | | | | |
| General Government: | | | | | |
| Legislative and Executive | 0 | 12,755 | 12,855 | 0 | 0 |
| Public Safety | 15,000 | 10,590 | 6,145 | 0 | 15,202 |
| Public Works | 3,661,140 | 2,687,249 | 2,482,481 | 3,577,994 | 1,219,864 |
| Health | 0 | 0 | 127,988 | 317,311 | 0 |
| Human Services | 4,285 | 7,320 | 6,695 | 0 | 0 |
| Intergovernmental (1) | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Subtotal Capital Grants and Contributions | <u>3,680,425</u> | <u>2,717,914</u> | <u>2,636,164</u> | <u>3,895,305</u> | <u>1,235,066</u> |
| <i>Total Governmental Activities</i> | | | | | |
| <i>Program Revenues</i> | <u>42,091,449</u> | <u>43,903,201</u> | <u>46,539,632</u> | <u>47,266,493</u> | <u>47,717,936</u> |
| Business-Type Activities: | | | | | |
| Charges for Services: | | | | | |
| Sewer | 4,045,853 | 3,965,398 | 4,058,592 | 3,270,669 | 2,297,231 |
| Water | 3,709,276 | 3,521,022 | 3,425,848 | 3,323,046 | 3,124,131 |
| Subtotal Charges for Services | <u>7,755,129</u> | <u>7,486,420</u> | <u>7,484,440</u> | <u>6,593,715</u> | <u>5,421,362</u> |
| Capital Grants and Contributions: | | | | | |
| Sewer | 1,369,992 | 5,362,166 | 1,833,006 | 1,665,354 | 1,265,105 |
| Water | 325,309 | 71,270 | 378,145 | 389,198 | 99,945 |
| Subtotal Capital Grants and Contributions | <u>1,695,301</u> | <u>5,433,436</u> | <u>2,211,151</u> | <u>2,054,552</u> | <u>1,365,050</u> |
| <i>Total Business-Type Activities</i> | | | | | |
| <i>Program Revenues</i> | <u>9,450,430</u> | <u>12,919,856</u> | <u>9,695,591</u> | <u>8,648,267</u> | <u>6,786,412</u> |
| <i>Total Primary Government</i> | | | | | |
| <i>Program Revenues</i> | <u>51,541,879</u> | <u>56,823,057</u> | <u>56,235,223</u> | <u>55,914,760</u> | <u>54,504,348</u> |

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

| 2006 | 2005 | 2004 | 2003 |
|-------------------|-------------------|-------------------|-------------------|
| \$3,913,533 | \$4,544,842 | \$4,719,544 | \$4,323,623 |
| 860,604 | 884,093 | 778,726 | 506,124 |
| 2,137,503 | 1,320,769 | 1,308,618 | 1,659,948 |
| 843,687 | 811,425 | 845,162 | 661,003 |
| 0 | 0 | 0 | 0 |
| 409,305 | 269,313 | 164,598 | 161,714 |
| <u>3,693,398</u> | <u>3,146,455</u> | <u>2,561,819</u> | <u>2,460,894</u> |
| <u>11,858,030</u> | <u>10,976,897</u> | <u>10,378,467</u> | <u>9,773,306</u> |
| 51,753 | 848,043 | 117,299 | 14,399 |
| 497,576 | 420,748 | 519,248 | 504,463 |
| 1,025,285 | 2,509,690 | 1,365,587 | 855,412 |
| 5,504,376 | 5,314,517 | 4,633,047 | 6,065,600 |
| 0 | 0 | 0 | 0 |
| 244,359 | 117,158 | 209,345 | 137,860 |
| 229,599 | 0 | 0 | 0 |
| 25,274,545 | 22,371,395 | 22,115,538 | 22,772,249 |
| <u>0</u> | <u>223,566</u> | <u>201,328</u> | <u>141,140</u> |
| <u>32,827,493</u> | <u>31,805,117</u> | <u>29,161,392</u> | <u>30,491,123</u> |
| 0 | 0 | 0 | 0 |
| 0 | 75,292 | 187,132 | 15,268 |
| 2,103,796 | 2,286,723 | 352,680 | 19,424 |
| 0 | 0 | 0 | 0 |
| 64 | 11 | 0 | 0 |
| <u>0</u> | <u>0</u> | <u>534,115</u> | <u>1,254,274</u> |
| <u>2,103,860</u> | <u>2,362,026</u> | <u>1,073,927</u> | <u>1,288,966</u> |
| <u>46,789,383</u> | <u>45,144,040</u> | <u>40,613,786</u> | <u>41,553,395</u> |
| 2,150,722 | 1,985,145 | 1,932,031 | 1,735,163 |
| <u>2,883,911</u> | <u>2,803,829</u> | <u>2,471,695</u> | <u>2,579,148</u> |
| <u>5,034,633</u> | <u>4,788,974</u> | <u>4,403,726</u> | <u>4,314,311</u> |
| 2,226,065 | 1,302,999 | 938,575 | 908,274 |
| <u>1,319,604</u> | <u>213,606</u> | <u>230,040</u> | <u>1,150,375</u> |
| <u>3,545,669</u> | <u>1,516,605</u> | <u>1,168,615</u> | <u>2,058,649</u> |
| <u>8,580,302</u> | <u>6,305,579</u> | <u>5,572,341</u> | <u>6,372,960</u> |
| <u>55,369,685</u> | <u>51,449,619</u> | <u>46,186,127</u> | <u>47,926,355</u> |

(continued)

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

| | 2011 | 2010 | 2009 | 2008 | 2007 |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <u>Expenses</u> | | | | | |
| Governmental Activities: | | | | | |
| General Government: | | | | | |
| Legislative and Executive | \$11,299,400 | \$10,556,466 | \$10,419,041 | \$10,803,364 | \$10,093,026 |
| Judicial | 6,579,201 | 6,314,627 | 6,649,197 | 6,536,839 | 6,474,827 |
| Public Safety | 11,485,089 | 12,277,179 | 11,417,630 | 11,009,260 | 10,841,659 |
| Public Safety - Intergovernmental | 0 | 0 | 0 | 1,220 | 39,178 |
| Public Works | 9,245,923 | 7,772,558 | 7,961,677 | 10,034,274 | 8,941,613 |
| Public Works - Intergovernmental | 765,623 | 610,092 | 1,587,632 | 1,115,725 | 971,299 |
| Health | 1,493,122 | 1,384,312 | 1,347,291 | 1,338,500 | 1,358,932 |
| Health - Intergovernmental | 1,309,950 | 1,376,193 | 1,349,916 | 1,424,887 | 1,346,941 |
| Human Services | 30,669,642 | 32,352,933 | 38,447,072 | 37,745,451 | 40,249,996 |
| Economic Development and Assistance | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental (1) | 0 | 0 | 0 | 0 | 0 |
| Interest and Fiscal Charges | 549,992 | 567,813 | 651,269 | 843,330 | 790,269 |
| <i>Total Governmental Activities Expenses</i> | <u>73,397,942</u> | <u>73,212,173</u> | <u>79,830,725</u> | <u>80,852,850</u> | <u>81,107,740</u> |
| Business-Type Activities: | | | | | |
| Sewer | 5,176,037 | 3,790,920 | 5,479,802 | 4,394,477 | 3,318,613 |
| Water | 3,698,531 | 3,541,499 | 3,327,130 | 3,015,312 | 2,827,804 |
| <i>Total Business-Type Activities Expenses</i> | <u>8,874,568</u> | <u>7,332,419</u> | <u>8,806,932</u> | <u>7,409,789</u> | <u>6,146,417</u> |
| <i>Total Primary Government Program Expenses</i> | <u>82,272,510</u> | <u>80,544,592</u> | <u>88,637,657</u> | <u>88,262,639</u> | <u>87,254,157</u> |
| Net (Expense) Revenue | | | | | |
| Governmental Activities | (31,306,493) | (29,308,972) | (33,291,093) | (33,586,357) | (33,389,804) |
| Business-Type Activities | 575,862 | 5,587,437 | 888,659 | 1,238,478 | 639,995 |
| <i>Total Primary Government Net Expense</i> | <u>(\$30,730,631)</u> | <u>(\$23,721,535)</u> | <u>(\$32,402,434)</u> | <u>(\$32,347,879)</u> | <u>(\$32,749,809)</u> |

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

| 2006 | 2005 | 2004 | 2003 |
|-----------------------|-----------------------|-----------------------|-----------------------|
| \$9,926,117 | \$9,466,507 | \$10,640,486 | \$10,702,124 |
| 6,253,392 | 5,651,972 | 5,344,175 | 5,381,347 |
| 10,823,005 | 10,817,063 | 9,416,728 | 8,771,477 |
| 0 | 0 | 0 | 0 |
| 11,314,742 | 10,353,129 | 7,656,460 | 6,564,687 |
| 0 | 0 | 0 | 0 |
| 2,270,163 | 1,272,279 | 1,232,031 | 1,320,856 |
| 229,599 | 0 | 0 | 0 |
| 36,982,530 | 36,853,288 | 35,310,650 | 34,610,003 |
| 0 | 0 | 49,388 | 210,829 |
| 0 | 1,502,161 | 1,814,782 | 3,181,411 |
| 803,774 | 825,361 | 844,015 | 993,640 |
| <u>78,603,322</u> | <u>76,741,760</u> | <u>72,308,715</u> | <u>71,736,374</u> |
| 3,254,399 | 4,090,519 | 2,968,027 | 2,685,186 |
| <u>2,775,820</u> | <u>2,984,872</u> | <u>2,666,568</u> | <u>2,334,739</u> |
| <u>6,030,219</u> | <u>7,075,391</u> | <u>5,634,595</u> | <u>5,019,925</u> |
| <u>84,633,541</u> | <u>83,817,151</u> | <u>77,943,310</u> | <u>76,756,299</u> |
| (31,813,939) | (31,597,720) | (31,694,929) | (30,182,979) |
| <u>2,550,083</u> | <u>(769,812)</u> | <u>(62,254)</u> | <u>1,353,035</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 Nine Years
(Accrual Basis of Accounting)

| | 2011 | 2010 | 2009 | 2008 | 2007 |
|--|--------------------|---------------------|--------------------|--------------------|--------------------|
| General Revenues and Other Changes in Net Assets | | | | | |
| Governmental Activities: | | | | | |
| Property Taxes Levied for General Purposes | \$3,154,409 | \$2,883,898 | \$2,817,269 | \$2,906,561 | \$2,968,705 |
| Property Taxes Levied for Public Safety | 422,054 | 365,236 | 358,184 | 372,582 | 392,732 |
| Property Taxes Levied for Health | 1,572,838 | 1,401,482 | 1,375,444 | 1,423,902 | 1,471,298 |
| Property Taxes Levied for Human Services | 12,633,678 | 11,377,151 | 11,175,246 | 11,553,094 | 9,647,924 |
| Sales Taxes, Levied for General Purposes | 15,545,873 | 14,683,620 | 15,240,831 | 14,690,308 | 14,691,023 |
| Grants and Entitlements not Restricted to Specific Programs | 2,055,775 | 2,463,062 | 2,125,238 | 2,305,383 | 1,969,306 |
| Investment Earnings | 821,921 | 735,554 | 1,110,432 | 2,019,320 | 3,524,198 |
| Payments in Lieu of Taxes (1) | 349,593 | 346,541 | 374,904 | 0 | 270,415 |
| Gain on Sale of Capital Assets | 7,325 | 0 | 0 | 0 | 85,975 |
| Miscellaneous | 932,318 | 714,791 | 1,210,172 | 850,742 | 474,622 |
| <i>Total Governmental Activities</i> | <u>37,495,784</u> | <u>34,971,335</u> | <u>35,787,720</u> | <u>36,121,892</u> | <u>35,496,198</u> |
| Business-Type Activities: | | | | | |
| Investment Earnings | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous | 62,087 | 65,483 | 45,969 | 43,025 | 78,656 |
| <i>Total Business-Type Activities</i> | <u>62,087</u> | <u>65,483</u> | <u>45,969</u> | <u>43,025</u> | <u>78,656</u> |
| <i>Total Primary Government General Revenues</i> | <u>37,557,871</u> | <u>35,036,818</u> | <u>35,833,689</u> | <u>36,164,917</u> | <u>35,574,854</u> |
| Increase (Decrease) Before Transfers | | | | | |
| Governmental Activities | 6,189,291 | 5,662,363 | 2,496,627 | 2,535,535 | 2,106,394 |
| Business-Type Activities | 637,949 | 5,652,920 | 934,628 | 1,281,503 | 718,651 |
| <i>Total Primary Government Increase (Decrease) Before Transfers</i> | <u>6,827,240</u> | <u>11,315,283</u> | <u>3,431,255</u> | <u>3,817,038</u> | <u>2,825,045</u> |
| Transfers In (Out) | | | | | |
| Governmental Activities | 25,268 | (33,068) | (21,888) | 30,645 | 44,023 |
| Business-Type Activities | (25,268) | 33,068 | 21,888 | (30,645) | (44,023) |
| Increase (Decrease) After Transfers | | | | | |
| Governmental Activities | 6,214,559 | 5,629,295 | 2,474,739 | 2,566,180 | 2,150,417 |
| Business-Type Activities | 612,681 | 5,685,988 | 956,516 | 1,250,858 | 674,628 |
| Restatements | 0 | 0 | 0 | 405,215 | 4,087,794 |
| <i>Total Primary Government Increase (Decrease) After Transfers</i> | <u>\$6,827,240</u> | <u>\$11,315,283</u> | <u>\$3,431,255</u> | <u>\$4,222,253</u> | <u>\$6,912,839</u> |

(1) During 2008, this revenue was reported as earned in the year that the exchange transaction occurred.

| <u>2006</u> | <u>2005</u> | <u>2004</u> | <u>2003</u> |
|--------------------|-------------------|--------------------|-------------------|
| \$2,686,036 | \$2,629,977 | \$2,628,212 | \$2,417,067 |
| 396,773 | 395,525 | 401,368 | 381,621 |
| 1,475,270 | 1,375,532 | 1,373,067 | 1,310,675 |
| 7,238,605 | 7,411,572 | 7,741,265 | 7,320,364 |
| 14,774,019 | 14,152,780 | 13,935,524 | 13,816,525 |
| 1,921,577 | 1,801,309 | 1,808,232 | 1,830,285 |
| 3,117,217 | 1,942,630 | 1,170,550 | 1,064,382 |
| 491,029 | 794,915 | 423,048 | 388,076 |
| 632 | 0 | 0 | 0 |
| 518,725 | 1,038,882 | 825,519 | 767,335 |
| <u>32,619,883</u> | <u>31,543,122</u> | <u>30,306,785</u> | <u>29,296,330</u> |
| 43,495 | 47,928 | 2,531 | 42,109 |
| 64,614 | 18,723 | 24,230 | 44,901 |
| <u>108,109</u> | <u>66,651</u> | <u>26,761</u> | <u>87,010</u> |
| <u>32,727,992</u> | <u>31,609,773</u> | <u>30,333,546</u> | <u>29,383,340</u> |
| 805,944 | (54,598) | (1,388,144) | (886,649) |
| 2,658,192 | (703,161) | (35,493) | 1,440,045 |
| <u>3,464,136</u> | <u>(757,759)</u> | <u>(1,423,637)</u> | <u>553,396</u> |
| 43,824 | 10,184 | (229,169) | (537,210) |
| (43,824) | (10,184) | 229,169 | 537,210 |
| 849,768 | (44,414) | (1,617,313) | (1,423,859) |
| 2,614,368 | (713,345) | 193,676 | 1,977,255 |
| <u>(924,110)</u> | <u>1,036,022</u> | <u>570,662</u> | <u>0</u> |
| <u>\$2,540,026</u> | <u>\$278,263</u> | <u>(\$852,975)</u> | <u>\$553,396</u> |

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

| | <u>2011</u> | <u>2010</u> | <u>2009</u> | <u>2008</u> | <u>2007</u> |
|----------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <u>Program Revenues</u> | | | | | |
| Governmental Activities: | | | | | |
| General Government: | | | | | |
| Legislative and Executive | \$4,451,822 | \$3,891,420 | \$3,512,236 | \$3,957,307 | \$4,340,025 |
| Judicial | 1,751,035 | 1,783,852 | 1,152,654 | 1,158,047 | 1,173,572 |
| Public Safety | 3,531,608 | 3,686,185 | 3,286,343 | 3,940,514 | 2,916,469 |
| Public Works | 9,020,776 | 8,989,940 | 8,565,156 | 9,537,046 | 7,969,381 |
| Public Works - Intergovernmental | 467,416 | 470,739 | 777,471 | 0 | 0 |
| Health | 608,018 | 571,664 | 658,592 | 872,349 | 585,117 |
| Health - Intergovernmental | 292,765 | 422,404 | 432,367 | 455,672 | 357,786 |
| Human Services | 21,968,009 | 24,086,997 | 28,154,813 | 27,345,558 | 30,375,586 |
| Intergovernmental | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Governmental Activities | <u>42,091,449</u> | <u>43,903,201</u> | <u>46,539,632</u> | <u>47,266,493</u> | <u>47,717,936</u> |
| Business-Type Activities: | | | | | |
| Sewer | 5,415,845 | 9,327,564 | 5,891,598 | 4,936,023 | 3,562,336 |
| Water | <u>4,034,585</u> | <u>3,592,292</u> | <u>3,803,993</u> | <u>3,712,244</u> | <u>3,224,076</u> |
| Total Business-Type Activities | <u>9,450,430</u> | <u>12,919,856</u> | <u>9,695,591</u> | <u>8,648,267</u> | <u>6,786,412</u> |
| <i>Total Primary Government</i> | <u><u>\$51,541,879</u></u> | <u><u>\$56,823,057</u></u> | <u><u>\$56,235,223</u></u> | <u><u>\$55,914,760</u></u> | <u><u>\$54,504,348</u></u> |

| <u>2006</u> | <u>2005</u> | <u>2004</u> | <u>2003</u> |
|----------------------------|----------------------------|----------------------------|----------------------------|
| \$3,965,286 | \$5,392,885 | \$4,836,843 | \$4,338,022 |
| 1,358,180 | 1,304,841 | 1,297,974 | 1,010,587 |
| 3,162,788 | 3,905,751 | 2,861,337 | 2,530,628 |
| 8,451,859 | 8,412,665 | 5,830,889 | 6,746,027 |
| 0 | 0 | 0 | 0 |
| 653,664 | 386,471 | 373,943 | 299,574 |
| 229,599 | 0 | 0 | 0 |
| 28,968,007 | 25,517,861 | 24,677,357 | 25,233,143 |
| 0 | 223,566 | 735,443 | 1,395,414 |
| <u>46,789,383</u> | <u>45,144,040</u> | <u>40,613,786</u> | <u>41,553,395</u> |
| 4,376,787 | 3,288,144 | 2,870,606 | 2,643,437 |
| <u>4,203,515</u> | <u>3,017,435</u> | <u>2,701,735</u> | <u>3,729,523</u> |
| <u>8,580,302</u> | <u>6,305,579</u> | <u>5,572,341</u> | <u>6,372,960</u> |
| <u><u>\$55,369,685</u></u> | <u><u>\$51,449,619</u></u> | <u><u>\$46,186,127</u></u> | <u><u>\$47,926,355</u></u> |

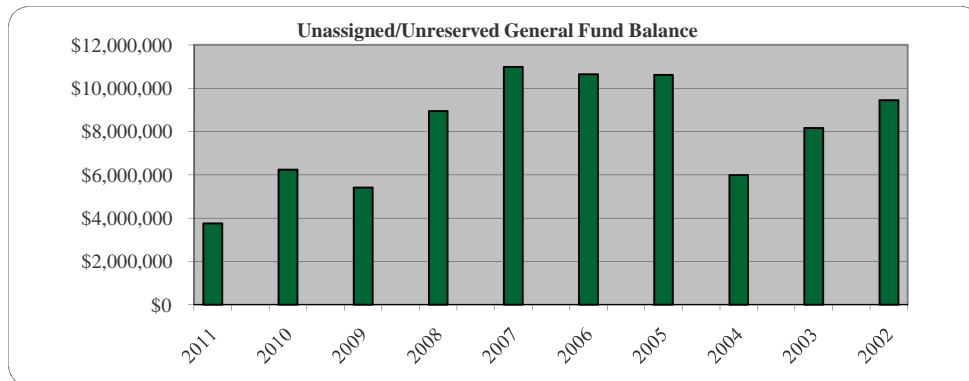
Muskingum County, Ohio
Fund Balances, Governmental Funds
Last Ten Years
 (Modified Accrual Basis of Accounting)

| | 2011 (2) | 2010 | 2009 | 2008 | 2007 (1) |
|---|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| General Fund | | | | | |
| Reserved | \$0 | \$252,644 | \$262,775 | \$341,698 | \$378,747 |
| Unreserved | 0 | 6,246,317 | 5,418,262 | 8,945,190 | 10,981,307 |
| Restatements: | | | | | |
| Nonspendable | 473,922 | 0 | 0 | 0 | 0 |
| Committed | 2,696 | 0 | 0 | 0 | 0 |
| Assigned | 1,581,473 | 0 | 0 | 0 | 0 |
| Unassigned | 3,761,213 | 0 | 0 | 0 | 0 |
| <i>Total General Fund</i> | <u>5,819,304</u> | <u>6,498,961</u> | <u>5,681,037</u> | <u>9,286,888</u> | <u>11,360,054</u> |
| All Other Governmental Funds | | | | | |
| Reserved | 0 | 1,474,781 | 2,100,230 | 1,797,038 | 2,546,390 |
| Unreserved, Undesignated, Reported in: | | | | | |
| Special Revenue Funds | 0 | 31,635,209 | 25,997,566 | 22,909,366 | 19,819,383 |
| Debt Service Funds | 0 | 241,579 | 313,574 | 318,340 | 362,253 |
| Capital Projects Funds | 0 | 1,772,312 | 2,495,060 | 1,490,362 | 2,048,048 |
| Restatements: | | | | | |
| Nonspendable | 1,097,727 | 0 | 0 | 0 | 0 |
| Restricted | 36,616,213 | 0 | 0 | 0 | 0 |
| Unassigned (Deficit) | (2,091,889) | 0 | 0 | 0 | 0 |
| <i>Total All Other Governmental Funds</i> | <u>35,622,051</u> | <u>35,123,881</u> | <u>30,906,430</u> | <u>26,515,106</u> | <u>24,776,074</u> |
| Total Governmental Funds | <u><u>\$41,441,355</u></u> | <u><u>\$41,622,842</u></u> | <u><u>\$36,587,467</u></u> | <u><u>\$35,801,994</u></u> | <u><u>\$36,136,128</u></u> |

(1) Restated fund balances.

(2) The change in fund balance accounts occurred due to the implementation of GASB 54 for 2011.

Source: County financial records.



| <u>2006 (1)</u> | <u>2005</u> | <u>2004</u> | <u>2003</u> | <u>2002 (1)</u> |
|---------------------|---------------------|---------------------|---------------------|---------------------|
| \$383,552 | \$344,616 | \$285,459 | \$516,056 | \$1,107,916 |
| 10,640,274 | 10,612,813 | 5,995,210 | 8,154,432 | 9,450,530 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| <u>11,023,826</u> | <u>10,957,429</u> | <u>6,280,669</u> | <u>8,670,488</u> | <u>10,558,446</u> |
| 3,451,166 | 3,834,128 | 3,251,914 | 3,766,191 | 4,049,104 |
| 18,665,137 | 18,689,737 | 20,002,563 | 19,093,502 | 19,153,345 |
| 353,265 | 417,895 | 570,417 | 501,079 | 1,698,156 |
| 2,011,922 | 787,770 | 2,114,397 | 2,556,707 | 3,524,949 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| <u>24,481,490</u> | <u>23,729,530</u> | <u>25,939,291</u> | <u>25,917,479</u> | <u>28,425,554</u> |
| <u>\$35,505,316</u> | <u>\$34,686,959</u> | <u>\$32,219,960</u> | <u>\$34,587,967</u> | <u>\$38,984,000</u> |

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

| | 2011 | 2010 | 2009 | 2008 | 2007 (1) |
|--|--------------------|--------------------|--------------------|--------------------|-------------------|
| Revenues | | | | | |
| Property Taxes | \$17,055,278 | \$16,015,733 | \$15,461,077 | \$15,826,014 | \$14,000,618 |
| Special Assessments | 29,726 | 40,781 | 32,603 | 67,573 | 36,625 |
| Permissive Sales Taxes | 15,131,293 | 16,343,578 | 13,482,193 | 14,764,136 | 14,638,691 |
| Permissive Motor Vehicle License Tax (2) | 467,416 | 470,739 | 459,471 | 458,191 | 459,393 |
| Charges for Services | 9,880,316 | 8,933,314 | 8,782,461 | 9,750,191 | 10,060,503 |
| Licenses and Permits | 651,585 | 671,369 | 539,978 | 459,407 | 425,110 |
| Fines and Forfeitures | 725,047 | 807,805 | 639,660 | 662,245 | 648,119 |
| Intergovernmental | 30,438,261 | 32,818,530 | 35,653,661 | 37,459,763 | 36,597,362 |
| Interest | 921,735 | 755,769 | 1,147,205 | 2,019,140 | 3,536,120 |
| Payments in Lieu of Taxes | 323,445 | 359,845 | 277,862 | 232,920 | 270,415 |
| Rent | 801,874 | 641,485 | 776,795 | 580,667 | 579,403 |
| Contributions and Donations | 45,659 | 88,012 | 335,334 | 89,388 | 34,995 |
| Other | 937,589 | 698,479 | 1,210,482 | 846,789 | 459,425 |
| Total Revenues | 77,409,224 | 78,645,439 | 78,798,782 | 83,216,424 | 81,746,779 |
| Expenditures | | | | | |
| Current: | | | | | |
| General Government: | | | | | |
| Legislative and Executive | 9,611,199 | 9,052,971 | 8,792,721 | 9,663,801 | 8,993,171 |
| Judicial | 6,602,191 | 6,305,938 | 6,293,337 | 6,471,578 | 6,357,236 |
| Public Safety | 11,466,363 | 11,855,803 | 10,997,541 | 10,723,990 | 10,500,341 |
| Public Works | 10,841,795 | 7,996,360 | 8,616,846 | 10,774,462 | 8,463,265 |
| Health | 1,439,056 | 1,342,169 | 1,284,884 | 1,289,849 | 1,317,105 |
| Human Services | 30,963,798 | 32,280,921 | 38,152,557 | 37,869,691 | 40,313,877 |
| Economic Development and Assistance | 0 | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 | 0 |
| Capital Outlay | 2,803,894 | 1,526,384 | 1,304,917 | 3,059,246 | 807,370 |
| Intergovernmental | 2,096,081 | 1,986,285 | 2,672,868 | 2,661,842 | 2,357,418 |
| Debt Service: | | | | | |
| Principal Retirement | 1,421,957 | 1,572,702 | 1,302,630 | 1,232,254 | 1,209,954 |
| Current Refunding Principal | 50,000 | 0 | 25,000 | 0 | 0 |
| Bond Issuance Costs | 0 | 0 | 224,964 | 0 | 0 |
| Interest and Fiscal Charges | 532,583 | 548,665 | 650,526 | 826,979 | 792,619 |
| Total Expenditures | 77,828,917 | 74,468,198 | 80,318,791 | 84,573,692 | 81,112,356 |
| <i>Excess of Revenues Over(Under) Expenditures</i> | <i>(419,693)</i> | <i>4,177,241</i> | <i>(1,520,009)</i> | <i>(1,357,268)</i> | <i>634,423</i> |
| Other Financing Sources (Uses) | | | | | |
| Bond Anticipation Notes Issued | 400,000 | 467,000 | 819,000 | 844,000 | 0 |
| Proceeds from the Sale of Capital Assets | 15,025 | 4,236 | 13,635 | 24,947 | 99,039 |
| Inception of Capital Lease | 112,475 | 858,250 | 116,370 | 20,035 | 196,048 |
| Transfers In | 4,625,902 | 3,407,658 | 5,245,305 | 5,282,926 | 4,800,417 |
| Refunding Bonds Issued | 0 | 0 | 9,425,000 | 0 | 0 |
| General Obligation Bonds Issued | 0 | 0 | 2,270,000 | 0 | 0 |
| Premium on General Obligation Bonds Issued | 0 | 0 | 165,479 | 0 | 0 |
| Payment to Refunded Bond Escrow Agent | 0 | 0 | (6,223,607) | 0 | 0 |
| Current Refunding | 0 | 0 | (3,172,760) | 0 | 0 |
| Current Refunding Bond Anticipation Note | (400,000) | (467,000) | (1,171,000) | 0 | 0 |
| OWDA Loans Issued | 0 | 28,716 | 85,253 | 103,507 | 0 |
| Transfers Out | (4,515,196) | (3,440,726) | (5,267,193) | (5,252,281) | (4,705,495) |
| Total Other Financing Sources (Uses) | 238,206 | 858,134 | 2,305,482 | 1,023,134 | 390,009 |
| Restatements | 0 | 0 | 0 | 0 | (393,620) |
| Net Change in Fund Balances | (\$181,487) | \$5,035,375 | \$785,473 | (\$334,134) | \$630,812 |
| <i>Debt Service as a Percentage of Noncapital Expenditures</i> | <i>2.7%</i> | <i>3.0%</i> | <i>2.6%</i> | <i>2.6%</i> | <i>2.6%</i> |

(1) Restated fund balances.

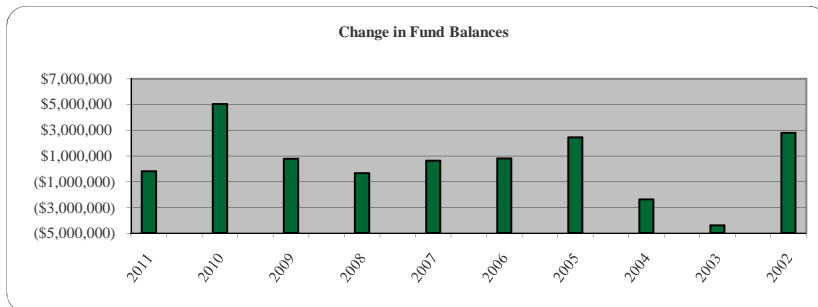
(2) In years prior to 2004, this amount was presented as part of intergovernmental revenue.

| 2006 (1) | 2005 | 2004 | 2003 | 2002 (1) |
|-------------------|-------------------|-------------------|-------------------|-------------------|
| \$11,541,314 | \$11,850,514 | \$12,078,589 | \$11,427,537 | \$11,172,659 |
| 79,349 | 84,283 | 81,692 | 81,362 | 152,200 |
| 14,718,402 | 14,101,148 | 14,013,240 | 13,733,258 | 13,592,599 |
| 458,632 | 459,755 | 468,123 | 0 | 0 |
| 9,515,055 | 8,351,631 | 8,157,937 | 7,679,245 | 6,985,268 |
| 473,557 | 461,996 | 524,651 | 484,334 | 472,190 |
| 702,511 | 720,587 | 640,631 | 701,211 | 766,609 |
| 36,472,179 | 36,991,223 | 32,498,473 | 32,234,244 | 34,955,974 |
| 3,180,886 | 1,970,680 | 1,184,866 | 1,118,975 | 1,502,496 |
| 491,029 | 794,915 | 423,048 | 388,076 | 360,421 |
| 567,038 | 572,037 | 585,811 | 567,197 | 598,970 |
| 115,213 | 66,695 | 45,609 | 36,471 | 0 |
| 518,835 | 1,044,022 | 781,235 | 328,777 | 564,803 |
| <u>78,834,000</u> | <u>77,469,486</u> | <u>71,483,905</u> | <u>68,780,687</u> | <u>71,124,189</u> |

| | | | | |
|-------------------|-------------------|--------------------|--------------------|-------------------|
| 9,038,287 | 10,352,334 | 10,718,679 | 10,828,545 | 10,222,311 |
| 6,070,880 | 5,002,932 | 5,271,766 | 5,307,299 | 4,710,982 |
| 10,277,448 | 9,294,114 | 9,731,514 | 8,169,253 | 7,448,024 |
| 8,456,678 | 8,851,644 | 7,026,708 | 6,997,696 | 6,448,298 |
| 1,196,040 | 1,223,480 | 1,172,102 | 1,264,062 | 1,086,797 |
| 37,108,362 | 36,550,271 | 34,916,010 | 33,996,146 | 33,476,900 |
| 0 | 0 | 273,474 | 599,198 | 0 |
| 0 | 0 | 0 | 0 | 4,000 |
| 2,360,829 | 901,552 | 1,150,477 | 876,696 | 3,820,691 |
| 2,827,253 | 1,502,161 | 1,814,782 | 3,181,411 | 1,662,730 |
| 1,109,498 | 986,730 | 1,159,173 | 1,033,840 | 1,081,299 |
| 0 | 0 | 0 | 0 | 0 |
| 9,731 | 0 | 0 | 0 | 0 |
| 802,685 | 828,180 | 846,140 | 1,003,441 | 1,060,719 |
| <u>79,257,691</u> | <u>75,493,398</u> | <u>74,080,825</u> | <u>73,257,587</u> | <u>71,022,751</u> |
| <u>(423,691)</u> | <u>1,976,088</u> | <u>(2,596,920)</u> | <u>(4,476,900)</u> | <u>101,438</u> |

| | | | | |
|------------------|--------------------|----------------------|----------------------|--------------------|
| 0 | 0 | 0 | 0 | 0 |
| 15,959 | 18,560 | 16,140 | 5,685 | 177,228 |
| 435,023 | 91,500 | 177,820 | 25,017 | 69,912 |
| 5,675,061 | 4,910,144 | 6,893,710 | 4,970,298 | 3,749,218 |
| 0 | 0 | 0 | 281,000 | 0 |
| 860,000 | 0 | 0 | 0 | 2,970,000 |
| 903 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | (1,449,251) | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| (5,631,237) | (4,529,313) | (6,858,737) | (3,751,882) | (5,523,039) |
| <u>1,355,709</u> | <u>490,891</u> | <u>228,933</u> | <u>80,867</u> | <u>1,443,319</u> |
| <u>(113,661)</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>1,259,877</u> |
| <u>\$818,357</u> | <u>\$2,466,979</u> | <u>(\$2,367,987)</u> | <u>(\$4,396,033)</u> | <u>\$2,804,634</u> |

2.5% 2.5% 2.9% 3.2% 3.2%



Muskingum County, Ohio
Taxable Sales by Industry (Category)
Last Six Years (1)

| | <u>2011</u> | <u>2010</u> | <u>2009</u> | <u>2008</u> |
|---|---------------------|---------------------|---------------------|---------------------|
| Effective Rate as of December 31 | 1.50% | 1.50% | 1.50% | 1.50% |
| Effective Date of Current Tax Rate | April 1, 1993 | April 1, 1993 | April 1, 1993 | April 1, 1993 |
| <u>Collections by Industry:</u> | | | | |
| Agriculture, Forestry, and Fishing | \$6,394 | \$6,489 | \$6,357 | \$3,843 |
| Mining (3) | 5,431 | 13,203 | 0 | 0 |
| Utilities (excluding telecommunications) | 79,018 | 78,084 | 88,736 | 92,661 |
| Construction | 23,162 | 24,324 | 48,448 | 80,955 |
| Manufacturing | 485,422 | 584,762 | 785,777 | 601,289 |
| Wholesale Trade | 253,207 | 230,095 | 374,642 | 296,620 |
| Retail Trade: | | | | |
| Motor Vehicle and Parts Dealers (2) | 2,353,733 | 2,232,439 | 2,165,536 | 2,195,521 |
| Furniture and Home Furnishings Store | 311,404 | 297,730 | 297,671 | 319,808 |
| Electronic and Appliance Stores | 224,838 | 235,558 | 270,894 | 257,019 |
| Building Material and Garden Equipment and Supplies | 1,273,694 | 1,243,627 | 1,325,133 | 1,466,526 |
| Food and Beverage Stores | 684,096 | 668,668 | 673,424 | 611,993 |
| Health and Personal Care Stores | 303,426 | 344,507 | 334,223 | 297,164 |
| Gasoline Stations | 346,761 | 361,174 | 379,209 | 355,043 |
| Clothing and Clothing Accessories Stores | 584,953 | 621,948 | 629,191 | 658,176 |
| Sporting Goods, Hobby, Book, and Music Stores | 232,591 | 228,124 | 239,301 | 203,535 |
| General Merchandise Stores | 2,316,749 | 2,364,811 | 2,373,373 | 2,340,586 |
| Miscellaneous Store Retailers | 1,271,698 | 1,328,070 | 1,677,867 | 1,703,047 |
| Nonstore Retailers | 206,520 | 192,847 | 144,892 | 146,907 |
| Transportation and Warehousing | 12,294 | 10,030 | 9,049 | 7,117 |
| Information (including telecommunications) | 820,426 | 821,166 | 758,406 | 733,477 |
| Finance and Insurance | 883,425 | 691,834 | 162,865 | 10,242 |
| Real Estate, and Rental and Leasing of Property | 287,251 | 273,855 | 286,021 | 318,311 |
| Professional, Scientific and Technical Services | 126,082 | 91,259 | 101,385 | 104,181 |
| Management of Companies (Holding Companies) | 7,964 | 4,727 | 3,064 | 0 |
| Administrative and Support Services, and Waste Management and Remediation Services | 241,285 | 241,454 | 223,880 | 254,646 |
| Education, Health Care and Social Assistance | 10,874 | 11,649 | 6,096 | 3,913 |
| Arts, Entertainment, and Recreation | 20,413 | 14,060 | 16,375 | 13,584 |
| Accommodation and Food Services | 1,230,922 | 1,240,225 | 1,170,060 | 1,131,688 |
| Other Services | 317,115 | 318,975 | 320,395 | 327,578 |
| Unclassified (3) | <u>70,965</u> | <u>117,147</u> | <u>125,141</u> | <u>154,876</u> |
| Total Collections (4) | <u>\$14,992,113</u> | <u>\$14,892,841</u> | <u>\$14,997,411</u> | <u>\$14,690,306</u> |

- (1) Information prior to 2006 is not available.
- (2) Sales tax on sales of motor vehicle and watercraft, which is paid via the county clerk of courts, is included in this figure. Thus, tax collected from dealer sales as well as "casual" (consumer-to-consumer) sales are included.
- (3) Industry data is not provided when there are either no businesses within the particular industry or the number of businesses within the industry fall below the reporting threshold. The collections are instead folded into the "Unclassified" category.
- (4) Collections are on a cash basis.

Source: Ohio Department of Taxation

| <u>2007</u> | <u>2006</u> |
|---------------------|---------------------|
| 1.50% | 1.50% |
| April 1, 1993 | April 1, 1993 |
| \$3,806 | \$6,717 |
| 0 | 0 |
| 47,203 | 51,011 |
| 32,307 | 17,898 |
| 207,896 | 128,645 |
| 262,912 | 303,893 |
| 2,325,350 | 2,437,854 |
| 331,419 | 312,216 |
| 260,946 | 248,536 |
| 1,484,483 | 1,497,703 |
| 560,990 | 551,480 |
| 293,651 | 319,659 |
| 380,855 | 380,988 |
| 682,470 | 675,069 |
| 213,312 | 233,510 |
| 2,506,098 | 2,488,689 |
| 1,874,353 | 1,967,491 |
| 195,597 | 215,808 |
| 6,600 | 6,244 |
| 731,620 | 682,960 |
| 20,413 | 20,718 |
| 289,401 | 312,494 |
| 100,556 | 108,452 |
| 0 | 0 |
| 275,503 | 298,326 |
| 6,404 | 50,737 |
| 12,184 | 10,269 |
| 1,099,958 | 1,116,064 |
| 305,281 | 257,441 |
| 179,455 | 73,147 |
| <u>\$14,691,023</u> | <u>\$14,774,019</u> |

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 |
| 2011 | \$1,139,539,610 | \$315,708,470 | \$4,157,851,657 | \$142,961,480 | \$408,461,371 |
| 2010 | 1,134,591,130 | 317,856,460 | 4,149,850,257 | 80,156,260 | 229,017,886 |
| 2009 | 1,111,279,110 | 303,108,550 | 4,041,107,600 | 74,554,590 | 213,013,114 |
| 2008 | 1,098,589,780 | 292,982,940 | 3,975,922,057 | 72,610,030 | 207,457,229 |
| 2007 | 1,090,909,570 | 294,946,060 | 3,959,587,514 | 79,420,980 | 226,917,086 |
| 2006 | 931,356,480 | 265,371,820 | 3,419,223,714 | 80,144,210 | 228,983,457 |
| 2005 | 907,209,640 | 256,811,540 | 3,325,774,800 | 78,147,450 | 223,278,429 |
| 2004 | 881,187,820 | 247,803,350 | 3,248,546,200 | 77,451,290 | 221,289,400 |
| 2003 | 882,412,390 | 226,548,280 | 2,997,030,486 | 78,281,320 | 223,660,914 |
| 2002 | 866,605,230 | 220,946,250 | 2,935,861,371 | 71,615,740 | 204,616,400 |

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

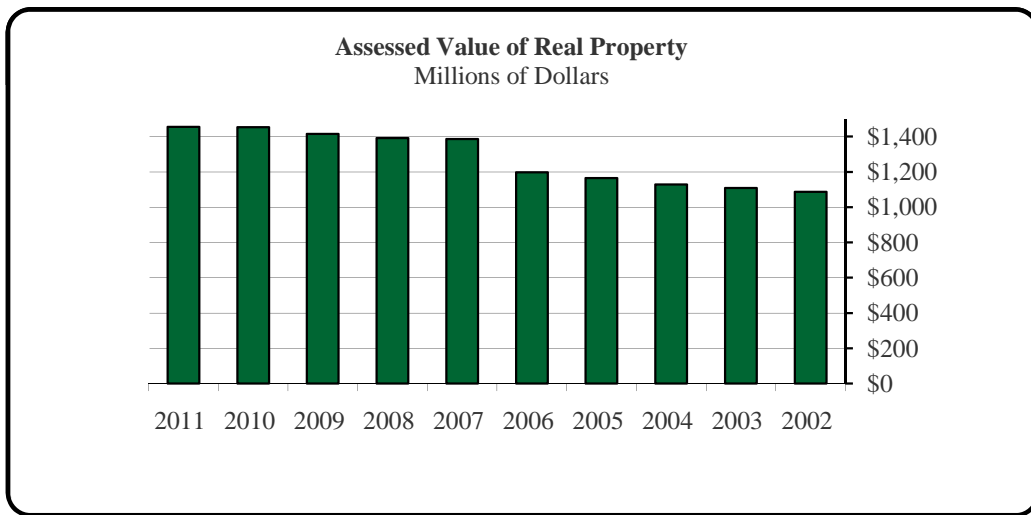
The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent for machinery and equipment and 23 percent for inventories. General business tangible personal property tax was phased out beginning in 2006. Both types of general business tangible personal property were assessed at 12.5 for 2007, 6.25 percent for 2008, and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes were levied or collected in 2010 from general business taxpayers (except telephone companies whose last year to pay tangible personal property is 2010).

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10 percent, 2 1/2 percent, and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10 percent rollback for commercial/ industrial property has been eliminated.

Values are shown net of exempt property.

Source: Muskingum County Auditor

| Tangible Personal Property General Business | | Total | | | Weighted Average Tax Rate |
|--|------------------------------|-------------------|------------------------------|-------|---------------------------------|
| Assessed Value | Estimated Actual Value | Assessed Value | Estimated Actual Value | Ratio | |
| \$0 | \$0 | \$1,598,209,560 | \$4,566,313,029 | 35% | \$11.98 |
| 1,555,490 | 31,109,800 | 1,534,159,340 | 4,409,977,943 | 35 | 11.90 |
| 2,935,810 | 29,358,100 | 1,491,878,060 | 4,283,478,814 | 35 | 11.95 |
| 40,980,620 | 655,689,920 | 1,505,163,370 | 4,839,069,206 | 31 | 12.00 |
| 73,372,490 | 586,979,920 | 1,538,649,100 | 4,773,484,520 | 32 | 10.17 |
| 108,520,155 | 578,774,160 | 1,385,392,665 | 4,226,981,331 | 33 | 9.22 |
| 144,884,340 | 579,537,360 | 1,387,052,970 | 4,128,590,589 | 34 | 9.74 |
| 138,312,005 | 553,248,020 | 1,344,754,465 | 4,023,083,620 | 33 | 9.73 |
| 142,868,268 | 571,473,072 | 1,330,110,258 | 3,792,164,472 | 35 | 10.06 |
| 149,138,885 | 596,555,540 | 1,308,306,105 | 3,737,033,311 | 35 | 10.05 |



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

| | 2011 | 2010 | 2009 | 2008 | 2007 |
|---|------------|------------|------------|------------|------------|
| <u>Unvoted Millage</u> | | | | | |
| Operating | \$2.150000 | \$2.150000 | \$2.150000 | \$2.150000 | \$2.150000 |
| <u>Voted Millage - by levy</u> | | | | | |
| 1976 MRDD | | | | | |
| Residential/Agricultural Real | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.159972 |
| Commercial/Industrial/Public Utility/Mineral Real | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.329057 |
| General Business/Public Utility Personal | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 1.000000 |
| 1980 MRDD | | | | | |
| Residential/Agricultural Real | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.652350 |
| Commercial/Industrial/Public Utility/Mineral Real | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 1.052878 |
| General Business/Public Utility Personal | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 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 | 0.908938 | 0.906752 | 0.915968 | 0.915436 | 0.913860 |
| Commercial/Industrial/Public Utility/Mineral Real | 1.425924 | 1.407460 | 1.400284 | 1.398944 | 1.389842 |
| General Business/Public Utility Personal | 2.000000 | 2.000000 | 2.000000 | 2.000000 | 2.000000 |
| 1994 Sheriff Operations | | | | | |
| Residential/Agricultural Real | 0.227234 | 0.226688 | 0.228992 | 0.228859 | 0.228465 |
| Commercial/Industrial/Public Utility/Mineral Real | 0.356481 | 0.351865 | 0.350071 | 0.349736 | 0.347461 |
| General Business/Public Utility Personal | 0.500000 | 0.500000 | 0.500000 | 0.500000 | 0.500000 |
| 2006 Children Services | | | | | |
| Residential/Agricultural Real | 1.716562 | 1.712434 | 1.729838 | 1.728834 | 1.725858 |
| Commercial/Industrial/Public Utility/Mineral Real | 1.934322 | 1.909276 | 1.899542 | 1.897724 | 1.885378 |
| General Business/Public Utility Personal | 2.000000 | 2.000000 | 2.000000 | 2.000000 | 2.000000 |
| 1998 Mental Health | | | | | |
| Residential/Agricultural Real | 0.631386 | 0.629868 | 0.636270 | 0.635901 | 0.634806 |
| Commercial/Industrial/Public Utility/Mineral Real | 0.801081 | 0.790708 | 0.786677 | 0.785924 | 0.780811 |
| General Business/Public Utility Personal | 1.000000 | 1.000000 | 1.000000 | 1.000000 | 1.000000 |
| 2002 Senior Services | | | | | |
| Residential/Agricultural Real | 0.405393 | 0.404418 | 0.408529 | 0.408292 | 0.407589 |
| Commercial/Industrial/Public Utility/Mineral Real | 0.461722 | 0.455744 | 0.453420 | 0.452987 | 0.450040 |
| General Business/Public Utility Personal | 0.500000 | 0.500000 | 0.500000 | 0.500000 | 0.500000 |
| 2005 T.B. Clinic | | | | | |
| Residential/Agricultural Real | 0.343312 | 0.342486 | 0.345967 | 0.345767 | 0.345172 |
| Commercial/Industrial/Public Utility/Mineral Real | 0.386864 | 0.381855 | 0.379908 | 0.379545 | 0.377076 |
| General Business/Public Utility Personal | 0.400000 | 0.400000 | 0.400000 | 0.400000 | 0.400000 |
| 2005 County Home | | | | | |
| Residential/Agricultural Real | 2.145702 | 2.140542 | 2.162297 | 2.161043 | 2.157323 |
| Commercial/Industrial/Public Utility/Mineral Real | 2.417902 | 2.386595 | 2.374427 | 2.372155 | 2.356723 |
| General Business/Public Utility Personal | 2.500000 | 2.500000 | 2.500000 | 2.500000 | 2.500000 |
| 2007 MRDD | | | | | |
| Residential/Agricultural Real | 2.976972 | 2.969814 | 3.000000 | 3.000000 | 0.000000 |
| Commercial/Industrial/Public Utility/Mineral Real | 3.000000 | 3.000000 | 3.000000 | 3.000000 | 0.000000 |
| General Business/Public Utility Personal | 3.000000 | 3.000000 | 3.000000 | 3.000000 | 0.000000 |
| <u>Total Voted Millage - By Type of Property</u> | | | | | |
| Residential/Agricultural Real | 9.355499 | 9.333002 | 9.427861 | 9.424132 | 7.225395 |
| Commercial/Industrial/Public Utility/Mineral Real | 10.784296 | 10.683503 | 10.644329 | 10.637015 | 8.969266 |
| General Business/Public Utility Personal | 11.900000 | 11.900000 | 11.900000 | 11.900000 | 11.900000 |
| <u>Total Millage By Type of Property</u> | | | | | |
| Residential/Agricultural Real | 11.505499 | 11.483002 | 11.577861 | 11.574132 | 9.375395 |
| Commercial/Industrial/Public Utility/Mineral Real | 12.934296 | 12.833503 | 12.794329 | 12.787015 | 11.119266 |
| General Business/Public Utility Personal | 14.050000 | 14.050000 | 14.050000 | 14.050000 | 14.050000 |

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

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

Source: Muskingum County Auditor

| 2006 | 2005 | 2004 | 2003 | 2002 |
|------------|------------|------------|------------|------------|
| \$2.150000 | \$2.150000 | \$2.150000 | \$2.150000 | \$2.150000 |
| 0.185382 | 0.185350 | 0.185354 | 0.196240 | 0.196187 |
| 0.349062 | 0.347282 | 0.345625 | 0.365586 | 0.365567 |
| 1.000000 | 1.000000 | 1.000000 | 1.000000 | 1.000000 |
| 0.755970 | 0.755842 | 0.755858 | 0.800250 | 0.800034 |
| 1.116886 | 1.111190 | 1.105888 | 1.169758 | 1.169698 |
| 2.000000 | 2.000000 | 2.000000 | 2.000000 | 2.000000 |
| 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.100000 |
| 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.100000 |
| 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.100000 |
| 1.059020 | 1.058842 | 1.058866 | 1.121054 | 1.120752 |
| 1.474336 | 1.466818 | 1.459820 | 1.544132 | 1.544054 |
| 2.000000 | 2.000000 | 2.000000 | 2.000000 | 2.000000 |
| 0.264755 | 0.264711 | 0.264717 | 0.280264 | 0.280188 |
| 0.368584 | 0.366705 | 0.364955 | 0.386033 | 0.386014 |
| 0.500000 | 0.500000 | 0.500000 | 0.500000 | 0.500000 |
| 0.000000 | 1.255632 | 1.255660 | 1.329406 | 1.329048 |
| 0.000000 | 1.555526 | 1.548104 | 1.637514 | 1.637432 |
| 0.000000 | 2.000000 | 2.000000 | 2.000000 | 2.000000 |
| 0.735641 | 0.735517 | 0.735533 | 0.778732 | 0.778522 |
| 0.828280 | 0.824056 | 0.820125 | 0.867491 | 0.867447 |
| 1.000000 | 1.000000 | 1.000000 | 1.000000 | 1.000000 |
| 0.472332 | 0.472253 | 0.472263 | 0.500000 | 0.332262 |
| 0.477400 | 0.474965 | 0.472699 | 0.500000 | 0.409391 |
| 0.500000 | 0.500000 | 0.500000 | 0.500000 | 0.500000 |
| 0.400000 | 0.294588 | 0.294594 | 0.311896 | 0.311812 |
| 0.400000 | 0.329622 | 0.328050 | 0.346996 | 0.346979 |
| 0.400000 | 0.400000 | 0.400000 | 0.400000 | 0.400000 |
| 2.500000 | 1.472940 | 1.472972 | 1.559482 | 1.559062 |
| 2.500000 | 1.648112 | 1.640250 | 1.734982 | 1.734894 |
| 2.500000 | 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 |
| 6.373100 | 6.495675 | 6.495817 | 6.877324 | 6.807867 |
| 7.514548 | 8.124276 | 8.085516 | 8.552492 | 8.561476 |
| 9.900000 | 11.400000 | 11.400000 | 11.400000 | 11.500000 |
| 8.523100 | 8.645675 | 8.645817 | 9.027324 | 8.957867 |
| 9.664548 | 10.274276 | 10.235516 | 10.702492 | 10.711476 |
| 12.050000 | 13.550000 | 13.550000 | 13.550000 | 13.650000 |

(continued)

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

| | 2011 | 2010 | 2009 | 2008 | 2007 |
|--|-----------|-----------|-----------|-----------|-----------|
| <u>Overlapping Rates by Taxing District</u> | | | | | |
| <u>Special Districts</u> | | | | | |
| Muskingum County General Health District | | | | | |
| Residential/Agricultural Real | 1.306949 | 1.303806 | 1.317058 | 1.134535 | 1.132581 |
| Commercial/Industrial/Public Utility/Mineral Real | 1.423445 | 1.411488 | 1.406841 | 1.298935 | 1.290485 |
| General Business/Public Utility Personal | 1.500000 | 1.500000 | 1.500000 | 1.500000 | 1.500000 |
| Muskingum County Library System | | | | | |
| Residential/Agricultural Real | 0.992324 | 0.989938 | 0.000000 | 0.000000 | 0.000000 |
| Commercial/Industrial/Public Utility/Mineral Real | 1.000000 | 1.000000 | 0.000000 | 0.000000 | 0.000000 |
| General Business/Public Utility Personal | 1.000000 | 1.000000 | 0.000000 | 0.000000 | 0.000000 |
| <u>School Districts</u> | | | | | |
| East Muskingum Local Schools | | | | | |
| Residential/Agricultural Real | 25.459837 | 26.345567 | 26.446695 | 26.451721 | 26.248595 |
| Commercial/Industrial/Public Utility/Mineral Real | 27.653795 | 28.496288 | 27.728431 | 27.657707 | 27.093335 |
| General Business/Public Utility Personal | 37.680000 | 38.560000 | 38.660000 | 38.660000 | 38.460000 |
| Franklin Local Schools | | | | | |
| Residential/Agricultural Real | 23.569316 | 24.168471 | 24.231739 | 24.268633 | 24.180875 |
| Commercial/Industrial/Public Utility/Mineral Real | 24.678196 | 25.229114 | 25.295789 | 24.790981 | 24.600570 |
| General Business/Public Utility Personal | 36.940000 | 37.550000 | 37.600000 | 37.600000 | 37.550000 |
| Maysville Local Schools | | | | | |
| Residential/Agricultural Real | 22.597047 | 22.545202 | 22.615864 | 22.608211 | 22.497883 |
| Commercial/Industrial/Public Utility/Mineral Real | 23.264847 | 23.150732 | 22.647747 | 22.716867 | 22.551582 |
| General Business/Public Utility Personal | 40.150000 | 40.100000 | 40.150000 | 40.150000 | 40.050000 |
| Tri-Valley Local Schools | | | | | |
| Residential/Agricultural Real | 24.441136 | 24.400859 | 24.651367 | 24.636550 | 24.607715 |
| Commercial/Industrial/Public Utility/Mineral Real | 26.695185 | 26.262452 | 26.367757 | 26.340592 | 26.332665 |
| General Business/Public Utility Personal | 40.050000 | 40.100000 | 40.250000 | 40.250000 | 40.250000 |
| West Muskingum Local Schools | | | | | |
| Residential/Agricultural Real | 25.503745 | 25.550003 | 25.765353 | 25.714390 | 25.700022 |
| Commercial/Industrial/Public Utility/Mineral Real | 25.610270 | 25.627406 | 26.008437 | 25.882166 | 25.700031 |
| General Business/Public Utility Personal | 43.390000 | 43.450000 | 43.650000 | 43.600000 | 43.600000 |
| Zanesville City Schools | | | | | |
| Residential/Agricultural Real | 30.362244 | 29.964791 | 30.052567 | 29.534905 | 28.750027 |
| Commercial/Industrial/Public Utility/Mineral Real | 30.790204 | 30.197363 | 30.325980 | 29.857789 | 29.059889 |
| General Business/Public Utility Personal | 50.150000 | 49.850000 | 49.950000 | 49.450000 | 48.700000 |
| <u>Out of County School Districts</u> | | | | | |
| Licking Valley Local Schools | | | | | |
| Residential/Agricultural Real | 25.220010 | 25.270014 | 25.370012 | 25.400019 | 25.370013 |
| Commercial/Industrial/Public Utility/Mineral Real | 25.295341 | 25.331739 | 25.370011 | 25.400021 | 25.370017 |
| General Business/Public Utility Personal | 36.120000 | 36.170000 | 36.270000 | 36.300000 | 36.270000 |
| Morgan Local Schools | | | | | |
| Residential/Agricultural Real | 24.920600 | 24.921988 | 24.901188 | 24.821643 | 24.821702 |
| Commercial/Industrial/Public Utility/Mineral Real | 28.590174 | 28.685518 | 28.736733 | 28.871364 | 28.617474 |
| General Business/Public Utility Personal | 37.630000 | 37.630000 | 37.600000 | 37.520000 | 37.520000 |
| Riverview Local Schools | | | | | |
| Residential/Agricultural Real | 20.993409 | 20.994025 | 21.042818 | 21.047589 | 21.049664 |
| Commercial/Industrial/Public Utility/Mineral Real | 21.376338 | 21.376937 | 23.024672 | 23.038673 | 23.127591 |
| General Business/Public Utility Personal | 31.300000 | 31.300000 | 31.300000 | 31.300000 | 31.300000 |
| Rolling Hills Local Schools | | | | | |
| Residential/Agricultural Real | 24.160627 | 26.496732 | 26.260007 | 26.967027 | 25.456579 |
| Commercial/Industrial/Public Utility/Mineral Real | 24.339416 | 26.660000 | 26.643595 | 27.139688 | 25.468017 |
| General Business/Public Utility Personal | 24.750000 | 26.660000 | 26.660000 | 27.250000 | 25.580000 |

(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

| 2006 | 2005 | 2004 | 2003 | 2002 |
|-----------|-----------|-----------|-----------|-----------|
| 1.312485 | 1.312264 | 1.577010 | 0.669630 | 0.669449 |
| 1.368919 | 1.356958 | 1.720416 | 0.819779 | 0.819738 |
| 1.500000 | 1.500000 | 2.000000 | 1.000000 | 1.000000 |
| 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 27.256885 | 27.158378 | 27.958434 | 28.200637 | 28.401910 |
| 28.259392 | 28.182104 | 28.919637 | 29.228597 | 29.429303 |
| 39.110000 | 39.010000 | 39.810000 | 39.810000 | 40.010000 |
| 24.474252 | 24.693624 | 25.087114 | 24.025504 | 24.041268 |
| 24.941178 | 25.401250 | 25.463281 | 24.742780 | 24.344510 |
| 37.650000 | 37.850000 | 38.250000 | 37.100000 | 37.100000 |
| 22.879407 | 22.973248 | 23.171321 | 23.414934 | 23.514505 |
| 23.516904 | 23.007215 | 23.175253 | 23.400013 | 23.500013 |
| 40.350000 | 40.450000 | 40.650000 | 40.850000 | 40.950000 |
| 24.976979 | 24.975427 | 24.972244 | 25.024815 | 24.912613 |
| 25.362713 | 25.362713 | 24.980812 | 25.003058 | 24.900009 |
| 40.550000 | 40.550000 | 40.550000 | 40.550000 | 40.450000 |
| 26.000012 | 26.100018 | 26.100027 | 28.690022 | 22.608637 |
| 26.048178 | 26.154617 | 26.100012 | 28.693449 | 22.606692 |
| 43.900000 | 44.000000 | 44.000000 | 46.590000 | 40.500000 |
| 28.952389 | 29.350022 | 29.250007 | 29.461812 | 23.979455 |
| 30.238922 | 30.602888 | 30.553458 | 31.997496 | 26.517496 |
| 48.900000 | 49.300000 | 49.200000 | 49.380000 | 43.900000 |
| 25.400016 | 26.030019 | 26.100018 | 26.280006 | 27.480006 |
| 25.400013 | 26.030006 | 26.100014 | 26.280013 | 27.480016 |
| 36.300000 | 36.930000 | 37.000000 | 37.180000 | 38.380000 |
| 23.420691 | 23.421302 | 23.821984 | 23.358996 | 23.279507 |
| 27.227286 | 27.230845 | 27.630845 | 27.272304 | 27.205300 |
| 35.970000 | 35.970000 | 36.370000 | 35.860000 | 35.780000 |
| 21.164131 | 21.184100 | 21.168821 | 21.312863 | 21.330812 |
| 23.508785 | 23.284704 | 23.022455 | 25.034588 | 25.384562 |
| 31.300000 | 31.300000 | 31.300000 | 31.300000 | 31.300000 |
| 29.031969 | 29.034045 | 29.382748 | 31.397980 | 31.550000 |
| 29.025634 | 29.024964 | 29.372358 | 31.383896 | 31.549475 |
| 29.100000 | 29.100000 | 29.450000 | 31.400000 | 31.550000 |

(continued)

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

| | 2011 | 2010 | 2009 | 2008 | 2007 |
|---|----------|----------|----------|----------|----------|
| <u>Overlapping Rates by Taxing District</u> | | | | | |
| <u>Joint Vocational School Districts</u> | | | | | |
| Mid-East Ohio Career and Technology Centers (2) | | | | | |
| Residential/Agricultural Real | 3.398564 | 3.395370 | 2.000002 | 2.000001 | 2.000004 |
| Commercial/Industrial/Public Utility/Mineral Real | 3.420809 | 3.422682 | 2.004351 | 2.010492 | 1.999999 |
| General Business/Public Utility Personal | 4.600000 | 4.600000 | 3.200000 | 3.200000 | 3.200000 |
| Coshocton County Career Center | | | | | |
| Residential/Agricultural Real | 2.006277 | 2.006810 | 2.026250 | 2.030243 | 2.033165 |
| Commercial/Industrial/Public Utility/Mineral Real | 2.000002 | 2.000000 | 2.199462 | 2.182048 | 2.186273 |
| General Business/Public Utility Personal | 2.500000 | 2.500000 | 2.500000 | 2.500000 | 2.500000 |
| Career and Technology Education Centers of Licking County | | | | | |
| Residential/Agricultural Real | 2.520000 | 2.500000 | 2.500000 | 3.000000 | 3.000000 |
| Commercial/Industrial/Public Utility/Mineral Real | 2.520000 | 2.500000 | 2.500000 | 3.000000 | 3.000000 |
| General Business/Public Utility Personal | 2.500000 | 2.500000 | 2.500000 | 3.000000 | 3.000000 |
| <u>Corporations</u> | | | | | |
| Adamsville | | | | | |
| Residential/Agricultural Real | 2.650000 | 2.650000 | 2.650000 | 2.650000 | 2.650000 |
| Commercial/Industrial/Public Utility/Mineral Real | 2.650000 | 2.650000 | 2.650000 | 2.650000 | 2.650000 |
| General Business/Public Utility Personal | 2.650000 | 2.650000 | 2.650000 | 2.650000 | 2.650000 |
| Dresden - Cass Township | | | | | |
| Residential/Agricultural Real | 8.500000 | 7.700000 | 7.499741 | 3.400000 | 3.600000 |
| Commercial/Industrial/Public Utility/Mineral Real | 8.500000 | 7.700000 | 7.500000 | 3.400000 | 3.600000 |
| General Business/Public Utility Personal | 8.500000 | 7.700000 | 7.500000 | 3.400000 | 3.600000 |
| Dresden - Jefferson Township | | | | | |
| Residential/Agricultural Real | 9.450000 | 8.650000 | 8.449741 | 4.350000 | 4.550000 |
| Commercial/Industrial/Public Utility/Mineral Real | 9.450000 | 8.650000 | 8.450000 | 4.350000 | 4.550000 |
| General Business/Public Utility Personal | 9.450000 | 8.650000 | 8.450000 | 4.350000 | 4.550000 |
| Fazeysburg | | | | | |
| Residential/Agricultural Real | 6.658610 | 6.654235 | 6.644485 | 6.637435 | 6.625655 |
| Commercial/Industrial/Public Utility/Mineral Real | 6.478870 | 6.479745 | 6.500155 | 6.508330 | 6.502020 |
| 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 | 6.296979 | 5.929123 | 5.929484 | 5.929696 | 5.929696 |
| Commercial/Industrial/Public Utility/Mineral Real | 6.300000 | 5.650956 | 5.651369 | 5.651370 | 5.647248 |
| General Business/Public Utility Personal | 6.300000 | 6.300000 | 6.300000 | 6.300000 | 6.300000 |
| Norwich | | | | | |
| Residential/Agricultural Real | 7.800000 | 7.800000 | 2.800000 | 6.850710 | 6.850710 |
| Commercial/Industrial/Public Utility/Mineral Real | 7.800000 | 7.800000 | 2.800000 | 6.823365 | 6.823365 |
| General Business/Public Utility Personal | 7.800000 | 7.800000 | 2.800000 | 7.800000 | 7.800000 |
| New Concord-Highland Township (3) | | | | | |
| Residential/Agricultural Real | 5.046979 | 4.679123 | 4.679484 | 4.679696 | 5.129696 |
| Commercial/Industrial/Public Utility/Mineral Real | 5.050000 | 4.400956 | 4.401369 | 4.401370 | 4.847248 |
| General Business/Public Utility Personal | 5.050000 | 5.050000 | 5.050000 | 5.050000 | 5.500000 |

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

(2) Formerly Mid-East Joint Vocational School District

(3) New district created by Annexation

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

Source: Muskingum County Auditor

| 2006 | 2005 | 2004 | 2003 | 2002 |
|----------|----------|----------|----------|----------|
| 1.999999 | 2.000002 | 2.000002 | 1.999608 | 2.000882 |
| 1.999633 | 2.007883 | 1.993825 | 2.086969 | 2.094114 |
| 3.200000 | 3.200000 | 3.200000 | 3.200000 | 3.200000 |
| 2.249843 | 2.253910 | 2.255703 | 2.490798 | 2.498803 |
| 2.255945 | 2.251873 | 2.205218 | 2.498968 | 2.500000 |
| 2.500000 | 2.500000 | 2.500000 | 2.500000 | 2.500000 |
| 3.000000 | 3.000000 | 2.800000 | 3.000000 | 2.000000 |
| 3.000000 | 3.000000 | 2.800000 | 3.000000 | 2.000000 |
| 3.000000 | 3.000000 | 2.800000 | 3.000000 | 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 | 4.100000 | 3.900000 | 3.900000 | 3.900000 |
| 3.900000 | 4.100000 | 3.900000 | 3.900000 | 3.900000 |
| 3.900000 | 4.100000 | 3.900000 | 3.900000 | 3.900000 |
| 4.850000 | 5.050000 | 4.850000 | 4.850000 | 4.850000 |
| 4.850000 | 5.050000 | 4.850000 | 4.850000 | 4.850000 |
| 4.850000 | 5.050000 | 4.850000 | 4.850000 | 4.850000 |
| 6.601050 | 5.247502 | 5.243822 | 5.324081 | 5.324081 |
| 6.882154 | 5.946570 | 5.946570 | 6.136700 | 6.136700 |
| 7.150000 | 7.150000 | 7.150000 | 7.150000 | 7.150000 |
| 2.200000 | 2.200000 | 2.200000 | 2.200000 | 2.200000 |
| 2.200000 | 2.200000 | 2.200000 | 2.200000 | 2.200000 |
| 2.200000 | 2.200000 | 2.200000 | 2.200000 | 2.200000 |
| 1.200000 | 1.200000 | 1.200000 | 1.200000 | 1.200000 |
| 1.200000 | 1.200000 | 1.200000 | 1.200000 | 1.200000 |
| 1.200000 | 1.200000 | 1.200000 | 1.200000 | 1.200000 |
| 6.300000 | 5.639110 | 5.639110 | 5.807338 | 5.807338 |
| 6.300000 | 6.174474 | 6.174474 | 6.300000 | 6.300000 |
| 6.300000 | 6.300000 | 6.300000 | 6.300000 | 6.300000 |
| 7.535780 | 7.480780 | 7.480780 | 5.937375 | 5.937375 |
| 7.429205 | 7.429205 | 7.429205 | 6.886065 | 6.886065 |
| 7.800000 | 7.800000 | 7.800000 | 7.800000 | 7.800000 |
| 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |

(continued)

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

| | 2011 | 2010 | 2009 | 2008 | 2007 |
|--|-----------|-----------|-----------|-----------|-----------|
| <u>Overlapping Rates by Taxing District</u> | | | | | |
| <u>Corporations</u> | | | | | |
| Philo | | | | | |
| Residential/Agricultural Real | 6.036201 | 6.000587 | 5.971812 | 5.959996 | 5.955057 |
| Commercial/Industrial/Public Utility/Mineral Real | 6.816190 | 6.801569 | 6.801569 | 6.801570 | 6.801570 |
| General Business/Public Utility Personal | 10.050000 | 10.050000 | 10.050000 | 10.050000 | 10.050000 |
| Roseville | | | | | |
| Residential/Agricultural Real | 7.896769 | 6.879940 | 6.874563 | 6.949359 | 6.944940 |
| Commercial/Industrial/Public Utility/Mineral Real | 10.123981 | 9.124303 | 9.124303 | 9.124303 | 9.097927 |
| General Business/Public Utility Personal | 11.800000 | 10.800000 | 10.800000 | 10.800000 | 10.800000 |
| South Zanesville | | | | | |
| Residential/Agricultural Real | 2.750000 | 2.750000 | 2.750000 | 2.750000 | 2.750000 |
| Commercial/Industrial/Public Utility/Mineral Real | 2.750000 | 2.750000 | 2.750000 | 2.750000 | 2.750000 |
| General Business/Public Utility Personal | 2.750000 | 2.750000 | 2.750000 | 2.750000 | 2.750000 |
| Zanesville - Zanesville City Schools and and Tri-Valley Local Schools | | | | | |
| Residential/Agricultural Real | 3.400000 | 3.400000 | 3.400000 | 3.400000 | 3.400000 |
| Commercial/Industrial/Public Utility/Mineral Real | 3.400000 | 3.400000 | 3.400000 | 3.400000 | 3.400000 |
| General Business/Public Utility Personal | 3.400000 | 3.400000 | 3.400000 | 3.400000 | 3.400000 |
| Zanesville - West Muskingum Local Schools | | | | | |
| Residential/Agricultural Real | 2.850000 | 2.850000 | 2.850000 | 2.850000 | 2.850000 |
| Commercial/Industrial/Public Utility/Mineral Real | 2.850000 | 2.850000 | 2.850000 | 2.850000 | 2.850000 |
| General Business/Public Utility Personal | 2.850000 | 2.850000 | 2.850000 | 2.850000 | 2.850000 |
| Zanesville - Falls Township | | | | | |
| Residential/Agricultural Real | 0.400000 | 0.400000 | 0.400000 | 0.400000 | 0.400000 |
| Commercial/Industrial/Public Utility/Mineral Real | 0.400000 | 0.400000 | 0.400000 | 0.400000 | 0.400000 |
| General Business/Public Utility Personal | 0.400000 | 0.400000 | 0.400000 | 0.400000 | 0.400000 |
| Zanesville - Muskingum Township (2) | | | | | |
| Residential/Agricultural Real | 1.700000 | 1.700000 | 1.700000 | 1.700000 | 1.700000 |
| Commercial/Industrial/Public Utility/Mineral Real | 1.700000 | 1.700000 | 1.700000 | 1.700000 | 1.700000 |
| General Business/Public Utility Personal | 1.700000 | 1.700000 | 1.700000 | 1.700000 | 1.700000 |
| <u>Townships</u> | | | | | |
| Adams | | | | | |
| Residential/Agricultural Real | 4.295640 | 4.295674 | 4.349966 | 4.084429 | 4.084193 |
| Commercial/Industrial/Public Utility/Mineral Real | 4.343639 | 4.350000 | 4.350000 | 4.346628 | 4.346628 |
| General Business/Public Utility Personal | 4.350000 | 4.350000 | 4.350000 | 4.350000 | 4.350000 |
| Blue Rock | | | | | |
| Residential/Agricultural Real | 4.440609 | 4.445352 | 4.479888 | 4.481289 | 4.370560 |
| Commercial/Industrial/Public Utility/Mineral Real | 4.646324 | 4.646324 | 4.645084 | 4.645084 | 4.613021 |
| General Business/Public Utility Personal | 4.700000 | 4.700000 | 4.700000 | 4.700000 | 4.700000 |
| Brush Creek | | | | | |
| Residential/Agricultural Real | 3.300000 | 3.300000 | 3.300000 | 2.900000 | 2.900000 |
| Commercial/Industrial/Public Utility/Mineral Real | 3.300000 | 3.300000 | 3.300000 | 2.900000 | 2.900000 |
| General Business/Public Utility Personal | 3.300000 | 3.300000 | 3.300000 | 2.900000 | 2.900000 |
| Cass | | | | | |
| Residential/Agricultural Real | 3.237220 | 3.236419 | 3.249816 | 3.250000 | 3.258608 |
| Commercial/Industrial/Public Utility/Mineral Real | 3.249914 | 3.250000 | 3.250000 | 3.250000 | 3.250000 |
| General Business/Public Utility Personal | 3.250000 | 3.250000 | 3.250000 | 3.250000 | 3.250000 |
| Clay | | | | | |
| Residential/Agricultural Real | 3.086675 | 3.085045 | 3.092158 | 3.089995 | 3.089828 |
| Commercial/Industrial/Public Utility/Mineral Real | 3.171149 | 3.171561 | 3.171561 | 3.171561 | 3.171561 |
| 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.

Source: Muskingum County Auditor

| 2006 | 2005 | 2004 | 2003 | 2002 |
|-----------|-----------|-----------|-----------|-----------|
| 6.605225 | 6.605225 | 4.103807 | 6.038554 | 6.038554 |
| 7.227603 | 7.227603 | 4.727603 | 7.998406 | 7.998406 |
| 10.050000 | 10.050000 | 7.550000 | 11.650000 | 11.650000 |
| 7.226932 | 7.758613 | 7.717947 | 7.923810 | 8.269079 |
| 9.399673 | 10.259915 | 10.260479 | 10.588666 | 9.740365 |
| 10.800000 | 10.800000 | 10.800000 | 10.800000 | 10.800000 |
| 2.750000 | 2.750000 | 2.750000 | 2.750000 | 2.750000 |
| 2.750000 | 2.750000 | 2.750000 | 2.750000 | 2.750000 |
| 2.750000 | 2.750000 | 2.750000 | 2.750000 | 2.750000 |
| 3.400000 | 3.400000 | 3.400000 | 3.400000 | 3.400000 |
| 3.400000 | 3.400000 | 3.400000 | 3.400000 | 3.400000 |
| 3.400000 | 3.400000 | 3.400000 | 3.400000 | 3.400000 |
| 2.850000 | 2.850000 | 2.850000 | 2.850000 | 2.850000 |
| 2.850000 | 2.850000 | 2.850000 | 2.850000 | 2.850000 |
| 2.850000 | 2.850000 | 2.850000 | 2.850000 | 2.850000 |
| 0.400000 | 0.400000 | 0.400000 | 0.400000 | 0.400000 |
| 0.400000 | 0.400000 | 0.400000 | 0.400000 | 0.400000 |
| 0.400000 | 0.400000 | 0.400000 | 0.400000 | 0.400000 |
| 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 4.298281 | 4.298281 | 4.298281 | 3.999401 | 3.999401 |
| 4.350000 | 4.350000 | 4.349032 | 4.345936 | 4.345936 |
| 4.350000 | 4.350000 | 4.350000 | 4.350000 | 4.350000 |
| 3.676537 | 3.676462 | 4.343037 | 4.408252 | 4.277610 |
| 3.689317 | 3.689317 | 4.366092 | 4.395346 | 4.273484 |
| 3.700000 | 3.700000 | 4.700000 | 4.700000 | 4.700000 |
| 2.900000 | 2.900000 | 2.900000 | 2.900000 | 2.900000 |
| 2.900000 | 2.900000 | 2.900000 | 2.900000 | 2.900000 |
| 2.900000 | 2.900000 | 2.900000 | 2.900000 | 2.900000 |
| 3.214928 | 3.214928 | 3.214928 | 3.250000 | 2.750000 |
| 3.235447 | 3.235447 | 3.235447 | 3.250000 | 2.750000 |
| 3.250000 | 3.250000 | 3.250000 | 3.250000 | 2.750000 |
| 3.211291 | 3.211291 | 3.211291 | 3.250000 | 2.500000 |
| 3.244059 | 3.244059 | 3.244059 | 3.250000 | 2.500000 |
| 3.250000 | 3.250000 | 3.250000 | 3.250000 | 2.500000 |

(continued)

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

| | 2011 | 2010 | 2009 | 2008 | 2007 |
|--|-----------|-----------|-----------|-----------|-----------|
| <u>Overlapping Rates by Taxing District</u> | | | | | |
| <u>Townships</u> | | | | | |
| Falls | | | | | |
| Residential/Agricultural Real | 3.648747 | 3.647567 | 3.650000 | 3.447188 | 3.445556 |
| Commercial/Industrial/Public Utility/Mineral Real | 3.650000 | 3.650000 | 3.650000 | 3.484929 | 3.459367 |
| General Business/Public Utility Personal | 3.650000 | 3.650000 | 3.650000 | 3.650000 | 3.650000 |
| Harrison | | | | | |
| Residential/Agricultural Real | 8.886601 | 8.854614 | 8.885438 | 8.881504 | 8.864935 |
| Commercial/Industrial/Public Utility/Mineral Real | 11.424058 | 11.419128 | 11.546073 | 11.546074 | 11.546074 |
| General Business/Public Utility Personal | 11.800000 | 11.800000 | 11.800000 | 11.800000 | 11.800000 |
| Highland | | | | | |
| Residential/Agricultural Real | 4.346240 | 4.346129 | 4.389979 | 4.400000 | 4.184886 |
| Commercial/Industrial/Public Utility/Mineral Real | 4.400000 | 4.400000 | 4.400000 | 4.400000 | 4.378531 |
| General Business/Public Utility Personal | 4.400000 | 4.400000 | 4.400000 | 4.400000 | 4.400000 |
| Hopewell | | | | | |
| Residential/Agricultural Real | 4.246824 | 4.246497 | 4.275818 | 3.501770 | 3.500759 |
| Commercial/Industrial/Public Utility/Mineral Real | 4.474273 | 4.482934 | 4.482830 | 3.895596 | 3.895596 |
| General Business/Public Utility Personal | 4.850000 | 4.850000 | 4.850000 | 4.850000 | 4.850000 |
| Jackson | | | | | |
| Residential/Agricultural Real | 8.695876 | 7.047245 | 7.160003 | 7.151500 | 5.602422 |
| Commercial/Industrial/Public Utility/Mineral Real | 9.049184 | 7.427082 | 7.367605 | 7.368962 | 5.877010 |
| General Business/Public Utility Personal | 8.150000 | 8.150000 | 8.150000 | 8.150000 | 6.850000 |
| Jefferson | | | | | |
| Residential/Agricultural Real | 4.809131 | 4.804184 | 4.811428 | 4.811691 | 4.807084 |
| Commercial/Industrial/Public Utility/Mineral Real | 4.244546 | 4.244546 | 4.244546 | 4.244547 | 4.244547 |
| General Business/Public Utility Personal | 4.900000 | 4.900000 | 4.900000 | 4.900000 | 4.900000 |
| Licking | | | | | |
| Residential/Agricultural Real | 6.081179 | 6.076988 | 6.103275 | 6.101673 | 5.420004 |
| Commercial/Industrial/Public Utility/Mineral Real | 6.168285 | 6.119385 | 6.113160 | 6.113160 | 5.696458 |
| General Business/Public Utility Personal | 6.250000 | 6.250000 | 6.250000 | 6.250000 | 6.250000 |
| Madison | | | | | |
| Residential/Agricultural Real | 3.935802 | 3.946753 | 4.000000 | 3.793113 | 3.790519 |
| Commercial/Industrial/Public Utility/Mineral Real | 0.400000 | 4.000000 | 4.000000 | 3.999929 | 3.999929 |
| General Business/Public Utility Personal | 4.000000 | 4.000000 | 4.000000 | 4.000000 | 4.000000 |
| Meigs | | | | | |
| Residential/Agricultural Real | 3.638420 | 3.638721 | 3.651426 | 3.651186 | 3.649233 |
| Commercial/Industrial/Public Utility/Mineral Real | 4.250000 | 4.250000 | 4.250000 | 4.250000 | 4.250000 |
| General Business/Public Utility Personal | 4.250000 | 4.250000 | 4.250000 | 4.250000 | 4.250000 |
| Monroe | | | | | |
| Residential/Agricultural Real | 4.646425 | 4.141752 | 4.200000 | 3.962954 | 3.959292 |
| Commercial/Industrial/Public Utility/Mineral Real | 4.700000 | 4.200000 | 4.200000 | 4.200000 | 4.192467 |
| General Business/Public Utility Personal | 4.700000 | 4.200000 | 4.200000 | 4.200000 | 4.200000 |
| Muskingum | | | | | |
| Residential/Agricultural Real | 4.645173 | 4.637838 | 4.649666 | 4.650000 | 4.445494 |
| Commercial/Industrial/Public Utility/Mineral Real | 4.650000 | 4.646722 | 4.650000 | 4.650000 | 4.409335 |
| General Business/Public Utility Personal | 4.650000 | 4.650000 | 4.650000 | 4.650000 | 4.650000 |

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

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

Source: Muskingum County Auditor

| 2006 | 2005 | 2004 | 2003 | 2002 |
|-----------|-----------|-----------|-----------|-----------|
| 3.572764 | 3.572658 | 3.572346 | 3.446994 | 3.446949 |
| 3.596499 | 3.599318 | 3.599318 | 3.411654 | 3.411654 |
| 3.650000 | 3.650000 | 3.650000 | 3.650000 | 3.650000 |
| 10.101755 | 10.101755 | 10.095799 | 10.452011 | 7.819756 |
| 11.731210 | 11.422050 | 11.369498 | 11.495038 | 9.852906 |
| 11.800000 | 11.800000 | 11.800000 | 11.800000 | 10.300000 |
| 4.345479 | 4.345479 | 4.345479 | 4.400000 | 4.088063 |
| 4.397820 | 4.397820 | 4.397820 | 4.400000 | 4.239710 |
| 4.400000 | 4.400000 | 4.400000 | 4.400000 | 4.400000 |
| 3.623537 | 3.623391 | 3.623391 | 3.665779 | 3.665718 |
| 3.965696 | 3.965696 | 3.906720 | 3.962439 | 3.962439 |
| 4.850000 | 4.850000 | 4.850000 | 4.850000 | 4.850000 |
| 6.112627 | 5.111429 | 5.754449 | 5.927056 | 5.395276 |
| 6.303894 | 5.303894 | 6.070143 | 6.251213 | 6.009983 |
| 6.850000 | 5.850000 | 6.850000 | 6.850000 | 6.850000 |
| 4.900000 | 2.400000 | 2.400000 | 2.400000 | 2.400000 |
| 4.900000 | 2.400000 | 2.400000 | 2.400000 | 2.400000 |
| 4.900000 | 2.400000 | 2.400000 | 2.400000 | 2.400000 |
| 5.803462 | 5.803049 | 5.057183 | 5.178768 | 4.176704 |
| 6.084303 | 6.084303 | 5.519400 | 5.603882 | 4.603882 |
| 6.250000 | 6.250000 | 5.750000 | 5.750000 | 4.750000 |
| 3.984481 | 3.984481 | 3.979906 | 2.081283 | 2.081283 |
| 4.000000 | 4.000000 | 4.000000 | 2.398738 | 2.398738 |
| 4.000000 | 4.000000 | 4.000000 | 2.400000 | 2.400000 |
| 3.874116 | 3.874116 | 3.874116 | 3.941319 | 3.941319 |
| 4.227154 | 4.227154 | 4.227154 | 4.228482 | 4.228482 |
| 4.250000 | 4.250000 | 4.250000 | 4.250000 | 4.250000 |
| 4.159009 | 4.155500 | 4.155500 | 3.900818 | 3.899510 |
| 4.199302 | 4.199302 | 4.199302 | 4.200000 | 4.200000 |
| 4.200000 | 4.200000 | 4.200000 | 4.200000 | 4.200000 |
| 4.582566 | 3.932528 | 3.932475 | 4.000000 | 3.150837 |
| 4.585518 | 3.935518 | 3.935518 | 4.000000 | 3.333961 |
| 4.650000 | 4.000000 | 4.000000 | 4.000000 | 3.500000 |

(continued)

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

| | 2011 | 2010 | 2009 | 2008 | 2007 |
|--|----------|----------|----------|----------|----------|
| <u>Overlapping Rates by Taxing District</u> | | | | | |
| <u>Townships</u> | | | | | |
| Newton | | | | | |
| Residential/Agricultural Real | 5.863985 | 5.861858 | 5.894420 | 5.289116 | 5.287463 |
| Commercial/Industrial/Public Utility/Mineral Real | 7.393079 | 7.383140 | 7.100597 | 6.393143 | 6.367673 |
| General Business/Public Utility Personal | 9.050000 | 9.050000 | 9.050000 | 8.450000 | 8.450000 |
| Perry | | | | | |
| Residential/Agricultural Real | 4.792724 | 4.794035 | 4.809287 | 4.811126 | 4.811021 |
| Commercial/Industrial/Public Utility/Mineral Real | 5.515667 | 5.480453 | 5.327777 | 5.313017 | 5.245736 |
| General Business/Public Utility Personal | 6.200000 | 6.200000 | 6.200000 | 6.200000 | 6.200000 |
| Rich Hill | | | | | |
| Residential/Agricultural Real | 4.142801 | 4.200000 | 4.200000 | 4.200000 | 3.915556 |
| Commercial/Industrial/Public Utility/Mineral Real | 4.200000 | 4.200000 | 4.200000 | 4.200000 | 4.050234 |
| General Business/Public Utility Personal | 4.200000 | 4.200000 | 4.200000 | 4.200000 | 4.200000 |
| Salem | | | | | |
| Residential/Agricultural Real | 3.484858 | 3.484684 | 3.550000 | 3.375648 | 3.372569 |
| Commercial/Industrial/Public Utility/Mineral Real | 3.550000 | 3.550000 | 3.550000 | 3.515683 | 3.515683 |
| General Business/Public Utility Personal | 3.550000 | 3.550000 | 3.550000 | 3.550000 | 3.550000 |
| Salt Creek | | | | | |
| Residential/Agricultural Real | 3.524017 | 3.526761 | 3.547010 | 3.547236 | 3.547160 |
| Commercial/Industrial/Public Utility/Mineral Real | 3.702008 | 3.702008 | 3.702008 | 3.702008 | 3.702008 |
| General Business/Public Utility Personal | 4.000000 | 4.000000 | 4.000000 | 4.000000 | 4.000000 |
| Springfield | | | | | |
| Residential/Agricultural Real | 4.880769 | 4.883296 | 4.899116 | 4.902310 | 4.900396 |
| Commercial/Industrial/Public Utility/Mineral Real | 5.206503 | 5.205282 | 5.208290 | 5.232037 | 5.224410 |
| General Business/Public Utility Personal | 5.350000 | 5.350000 | 5.350000 | 5.350000 | 5.350000 |
| Union | | | | | |
| Residential/Agricultural Real | 4.466912 | 4.465688 | 4.476997 | 4.478748 | 4.478373 |
| Commercial/Industrial/Public Utility/Mineral Real | 4.594774 | 4.516369 | 4.516369 | 4.516369 | 4.516369 |
| General Business/Public Utility Personal | 4.600000 | 4.600000 | 4.600000 | 4.600000 | 4.600000 |
| Washington | | | | | |
| Residential/Agricultural Real | 4.132236 | 4.131990 | 4.020234 | 4.020047 | 3.471417 |
| Commercial/Industrial/Public Utility/Mineral Real | 4.150000 | 4.138369 | 4.016502 | 4.038848 | 3.657154 |
| General Business/Public Utility Personal | 4.150000 | 4.150000 | 4.150000 | 4.150000 | 4.150000 |
| Wayne | | | | | |
| Residential/Agricultural Real | 3.831026 | 3.829902 | 3.835215 | 3.834781 | 3.831262 |
| Commercial/Industrial/Public Utility/Mineral Real | 4.208087 | 4.203841 | 4.202016 | 4.202016 | 4.188905 |
| 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

| 2006 | 2005 | 2004 | 2003 | 2002 |
|----------|----------|----------|----------|----------|
| 5.819129 | 5.816654 | 5.815730 | 6.023018 | 6.022910 |
| 6.827609 | 6.827609 | 6.802415 | 6.937376 | 6.937376 |
| 8.450000 | 8.450000 | 8.450000 | 8.450000 | 8.450000 |
| 5.004389 | 5.004389 | 5.003993 | 5.129309 | 5.129369 |
| 5.500589 | 5.500589 | 5.482436 | 5.593835 | 5.593835 |
| 6.200000 | 6.200000 | 6.200000 | 6.200000 | 6.200000 |
| 4.150764 | 4.150764 | 4.150764 | 4.200000 | 3.200000 |
| 4.185035 | 4.185035 | 4.185035 | 4.200000 | 3.200000 |
| 4.200000 | 4.200000 | 4.200000 | 4.200000 | 3.200000 |
| 3.504632 | 3.504632 | 3.503200 | 3.251417 | 3.251417 |
| 3.540962 | 3.540962 | 3.540962 | 3.489122 | 3.489122 |
| 3.550000 | 3.550000 | 3.550000 | 3.550000 | 3.550000 |
| 3.663841 | 3.663841 | 3.663399 | 3.696278 | 3.692776 |
| 3.764433 | 3.764433 | 3.764433 | 3.782008 | 3.782008 |
| 4.000000 | 4.000000 | 4.000000 | 4.000000 | 4.000000 |
| 5.309954 | 4.499918 | 4.499918 | 4.612170 | 4.612136 |
| 5.310603 | 4.872861 | 4.872861 | 5.005428 | 5.005428 |
| 5.350000 | 5.350000 | 5.350000 | 5.350000 | 5.350000 |
| 4.600000 | 3.600000 | 4.308633 | 4.349230 | 4.349230 |
| 4.600000 | 3.600000 | 4.574102 | 4.600000 | 4.600000 |
| 4.600000 | 3.600000 | 4.600000 | 4.600000 | 4.600000 |
| 3.671149 | 3.671149 | 3.192256 | 3.269162 | 3.269084 |
| 3.845626 | 3.845626 | 3.532992 | 3.614282 | 3.614282 |
| 4.150000 | 4.150000 | 4.150000 | 4.150000 | 4.150000 |
| 4.008647 | 4.008540 | 4.008511 | 4.144633 | 4.144271 |
| 4.332848 | 4.332848 | 4.272608 | 4.347989 | 4.347989 |
| 5.000000 | 5.000000 | 5.000000 | 5.000000 | 5.000000 |

Muskingum County, Ohio

Principal Taxpayers

Real Estate Tax

2011 and 2002 (1)

| Name of Taxpayer | 2011 | |
|---|------------------------|---|
| | Assessed Value | Percent of Real Property Assessed Value |
| Colony Square Partners Limited | \$6,233,790 | 0.42% |
| Longaberger Company | 5,802,020 | 0.40% |
| A-Z Warehouse Zanesville LLC | 3,487,120 | 0.24% |
| Century National Bank | 3,336,780 | 0.23% |
| Zanesville Country Fair | 3,336,320 | 0.23% |
| DGC Properties, LLC | 3,280,350 | 0.23% |
| J. Robert Beam Trustee | 3,246,440 | 0.22% |
| Worthington Foods | 3,162,330 | 0.22% |
| Ray Thomas Lumbertown Incorporated | 3,122,840 | 0.21% |
| Mid-Ohio Development/Kensington Village | 3,013,010 | 0.21% |
| Totals | <u>\$38,021,000</u> | <u>2.61%</u> |
| Total Assessed Valuation | <u>\$1,455,248,080</u> | |

| Name of Taxpayer | 2002 | |
|------------------------------------|------------------------|---|
| | Assessed Value | Percent of Real Property Assessed Value |
| Longaberger Company | \$16,775,490 | 1.54% |
| Colony Square Partners Limited | 6,355,520 | 0.58% |
| DGC Properties, LLC | 3,244,160 | 0.30% |
| Zanesville Country Fair | 2,542,090 | 0.23% |
| BV Zanesville, LLC | 2,178,790 | 0.20% |
| Zandex Incorporated | 1,830,240 | 0.17% |
| Good Samaritan Medical Center | 1,703,870 | 0.16% |
| MV/ALG Sandhurst Limited | 1,698,730 | 0.16% |
| Ray Thomas Lumbertown Incorporated | 1,616,910 | 0.15% |
| Buckeye Supply Company | 1,495,250 | 0.14% |
| Totals | <u>\$39,441,050</u> | <u>3.63%</u> |
| Total Assessed Valuation | <u>\$1,087,551,480</u> | |

(1) The amounts presented represent the assessed values upon which 2011 and 2002 collections were based.

Source: Muskingum County Auditor

Muskingum County, Ohio
Principal Taxpayers
General Business Tangible Personal Property Tax
2011 (2) and 2002

| Name of Taxpayer | 2002 | |
|------------------------------------|-----------------------|---|
| | Assessed Value (1) | Percent of Tangible Personal Property Assessed Value |
| Longaberger Company | \$24,600,930 | 16.50% |
| AK Steel Corporation | 8,552,000 | 5.73% |
| Owens Illinois Incorporated | 5,388,680 | 3.61% |
| TW Fanch One Company | 4,694,240 | 3.15% |
| Shelly & Sands Corprration | 3,211,780 | 2.15% |
| Burnham Corporation | 3,194,530 | 2.14% |
| Lear Operations Incorporated | 3,187,510 | 2.14% |
| Autozone Texas LP Corporation | 2,409,720 | 1.62% |
| Wendy's International Incorporated | 2,406,170 | 1.61% |
| Sidwell Materials Corporation | 2,122,160 | 1.42% |
| Total | \$59,767,720 | 40.07% |
| Total Assessed Valuation | \$149,138,885 | |

(1) The amounts presented represent the assessed values upon which 2002 collections were based.
(2) Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes were levied or collected in 2009 from general business taxpayers (except telephone companies whose last year to pay tangible personal property tax was 2010).

Source: Muskingum County Auditor

Muskingum County, Ohio
Principal Taxpayers
Public Utilities Tangible Personal Property Tax
2011 and 2002 (1)

| Name of Taxpayer | 2011 | |
|-----------------------------------|----------------------|--|
| | Assessed Value | Percent of Public Utility Assessed Value |
| Rockies Express Pipeline | \$71,001,040 | 49.66% |
| Ohio Power Company | 48,538,390 | 33.95% |
| Guernsey Muskingum Electric Co-op | 6,265,810 | 4.38% |
| NGO Transmission, Inc. | 4,656,610 | 3.26% |
| Texas Eastern Trans LP | 3,924,100 | 2.75% |
| Total | <u>134,385,950</u> | <u>94.00%</u> |
| Total Assessed Valuation | <u>\$142,961,480</u> | |

| Name of Taxpayer | 2002 | |
|---------------------------------|---------------------|--|
| | Assessed Value | Percent of Public Utility Assessed Value |
| Ohio Power Company | \$36,445,520 | 50.89% |
| Ohio Bell Telephone Company | 10,201,230 | 14.24% |
| National Gas and Oil Co-op | 4,443,280 | 6.20% |
| Alltell Communications | 4,394,890 | 6.14% |
| Texas Eastern Trans Corporation | 4,093,370 | 5.72% |
| Total | <u>\$59,578,290</u> | <u>83.19%</u> |
| Total Assessed Valuation | <u>\$71,615,740</u> | |

(1) The amounts presented represent the assessed values upon which 2011 and 2002 collections were based.

Source: Muskingum County Auditor

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Muskingum County, Ohio
Property Tax Levies and Collections (1)
Real and Public Utility and General Business Tangible Personal Property
Last Ten Years

| | 2011 | 2010 | 2009 | 2008 | 2007 |
|---|--------------|--------------|--------------|--------------|--------------|
| <u>Real and Public Utility Property</u> | | | | | |
| Tax Levy | \$19,794,947 | \$18,192,541 | \$17,795,876 | \$17,481,773 | \$14,623,157 |
| Current Tax Collections | 16,867,486 | 16,848,050 | 16,659,703 | 16,575,402 | 13,711,560 |
| Percent of Current Collections to Levy | 85.21% | 92.61% | 93.62% | 94.82% | 93.77% |
| Delinquent Tax Collections (3) | 1,489,227 | 735,605 | 626,328 | 783,007 | 640,271 |
| Total Tax Collections | 18,356,713 | 17,583,655 | 17,286,031 | 17,358,409 | 14,351,831 |
| Ratio of Total Collections to Levy | 92.73% | 96.65% | 97.14% | 99.29% | 98.14% |
| Outstanding Delinquent Taxes (2) | 3,584,990 | 2,800,717 | 2,693,395 | 2,186,187 | 1,767,530 |
| Ratio of Outstanding Delinquent Taxes to Tax Levy | 18.11% | 15.39% | 15.13% | 12.51% | 12.09% |
| <u>General Business Tangible Personal Property</u> | | | | | |
| Tax Levy | \$0 | \$20,624 | \$41,248 | \$567,273 | \$1,026,475 |
| Total Tax Collections | 3,822 | 73,183 | 59,466 | 609,612 | 1,118,018 |
| Ratio of Total Collections to Levy | n/a | 354.84% | 144.17% | 107.46% | 108.92% |
| Outstanding Delinquent Taxes | 80,370 | 136,942 | 469,552 | 474,373 | 462,905 |
| Ratio of Outstanding Delinquent Taxes to Tax Levy | n/a | 663.99% | 1138.36% (4) | 83.62% | 45.10% |

- (1) Figures for Tax Levy and Total Tax Collections include state reimbursement amounts reported as Intergovernmental revenue.
(2) The amounts include all prior year delinquencies and the current year delinquencies.
(3) Delinquent Tax Collections include amounts collected from penalties, interest, and other delinquent collections. The County does not identify delinquent tax collections/information by tax year.
(4) Increase in delinquency percentage is due to the phase out of personal property.

Note: The general business tangible personal property tax including inventory was phased out beginning in 2006. The assessment percentage is 18.75 percent for 2006, 12.5 percent for 2007, 6.25 percent for 2008 and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and interexchange telephone companies. No tangible personal property taxes were levied or collected in 2009 from general business taxpayers (except telephone companies whose last year to pay tangible personal property tax was 2010).

Source: Muskingum County Auditor

| 2006 | 2005 | 2004 | 2003 | 2002 |
|--------------|--------------|--------------|--------------|--------------|
| \$11,468,177 | \$11,540,889 | \$11,273,615 | \$10,909,528 | \$10,569,678 |
| 10,873,281 | 11,002,829 | 10,780,162 | 10,359,548 | 10,077,979 |
| 94.81% | 95.34% | 95.62% | 94.96% | 95.35% |
| 524,201 | 531,770 | 587,441 | 519,850 | 486,301 |
| 11,397,482 | 11,534,599 | 11,367,603 | 10,879,398 | 10,564,280 |
| 99.38% | 99.95% | 100.83% | 99.72% | 99.95% |
| 1,361,364 | 1,094,193 | 1,038,013 | 1,059,341 | 1,038,348 |
| 11.87% | 9.48% | 9.21% | 9.71% | 9.82% |
| | | | | |
| \$1,301,077 | \$1,751,946 | \$1,890,447 | \$1,907,619 | \$2,020,832 |
| 1,406,023 | 1,979,162 | 2,009,672 | 1,972,202 | 2,068,614 |
| 108.07% | 112.97% | 106.31% | 103.39% | 102.36% |
| 389,030 | 400,831 | 494,919 | 400,049 | 427,072 |
| 29.90% | 22.88% | 26.18% | 20.97% | 21.13% |

Muskingum County, Ohio
Ratio of Outstanding Debt to Total
Personal Income and Debt Per Capita
Last Ten Years

Governmental Activities

| Year | General Obligation Bonds | Special Assessment OWDA | Special Assessment Bonds | Long-Term Contracts Payable | Energy Conservation Loan | Bond Anticipation Notes | Promissory Note | Issue Two Notes | Capital Leases |
|------|--------------------------------|-------------------------------|--------------------------------|-----------------------------------|--------------------------------|-------------------------------|--------------------|-----------------------|-------------------|
| 2011 | \$11,217,853 | \$210,579 | \$410,962 | \$6,235,926 | \$0 | \$950,000 | \$280,000 | \$0 | \$732,653 |
| 2010 | 12,276,128 | 231,467 | 459,048 | 8,246,127 | 0 | 1,167,000 | 420,000 | 0 | 888,747 |
| 2009 | 13,514,410 | 252,230 | 507,134 | 9,378,635 | 0 | 492,000 | 560,000 | 0 | 258,220 |
| 2008 | 12,050,810 | 225,449 | 555,220 | 10,459,447 | 0 | 2,727,000 | 403,256 | 30,713 | 327,508 |
| 2007 | 13,000,855 | 187,623 | 598,306 | 11,486,515 | 0 | 1,925,000 | 0 | 114,068 | 480,546 |
| 2006 | 13,900,903 | 253,304 | 641,392 | 12,826,924 | 0 | 1,000,000 | 0 | 218,391 | 491,220 |
| 2005 | 13,900,000 | 318,985 | 679,478 | 13,801,373 | 243,561 | 850,000 | 0 | 329,202 | 201,514 |
| 2004 | 14,725,000 | 384,666 | 717,564 | 14,444,899 | 316,294 | 953,000 | 0 | 437,829 | 167,563 |
| 2003 | 15,710,000 | 450,347 | 750,650 | 14,783,391 | 385,169 | 195,000 | 0 | 227,074 | 64,735 |
| 2002 | 17,775,000 | 516,028 | 791,035 | 11,566,933 | 450,392 | 290,000 | 0 | 275,625 | 69,912 |

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

(1) See S48 & S49 for personal income and population data

Business-Type Activities

| General Obligation Bonds | Bond Anticipation Notes | Revenue Bonds | OWDA Loan | Total Debt | Percentage of Personal Income (1) | Per Capita (1) |
|--------------------------------|-------------------------------|------------------|--------------|---------------|---|-------------------|
| \$17,270,838 | \$700,000 | \$5,329,400 | \$11,139,921 | \$54,478,132 | 3.08% | \$633 |
| 18,081,416 | 750,000 | 5,394,300 | 10,384,703 | 58,298,936 | 3.31 | 677 |
| 18,862,008 | 800,000 | 5,456,800 | 8,397,424 | 58,478,861 | 3.94 | 691 |
| 17,413,024 | 5,827,000 | 5,517,100 | 5,082,065 | 60,618,592 | 4.09 | 717 |
| 18,068,740 | 5,835,000 | 530,500 | 3,699,119 | 55,926,272 | 3.77 | 661 |
| 18,704,448 | 5,380,000 | 543,700 | 3,404,578 | 57,364,860 | 3.87 | 678 |
| 10,931,625 | 5,380,000 | 555,800 | 3,287,184 | 50,478,722 | 3.40 | 597 |
| 11,271,934 | 2,080,000 | 566,700 | 3,318,908 | 49,384,357 | 3.33 | 584 |
| 11,612,243 | 0 | 577,500 | 2,659,091 | 47,415,200 | 3.20 | 561 |
| 2,752,064 | 0 | 10,306,500 | 1,962,055 | 46,755,544 | 3.15 | 553 |

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 |
|------|----------------|--|---|--|---|
| 2011 | 86,074 | \$4,566,313,029 | \$28,488,691 | 0.62% | \$330.98 |
| 2010 | 86,074 | 4,409,977,943 | 30,357,544 | 0.69 | 352.69 |
| 2009 | 84,585 | 4,283,478,814 | 32,376,418 | 0.76 | 382.77 |
| 2008 | 84,585 | 4,839,069,206 | 29,463,834 | 0.61 | 348.33 |
| 2007 | 84,585 | 4,773,484,520 | 31,069,595 | 0.65 | 367.32 |
| 2006 | 84,585 | 4,226,981,331 | 32,605,351 | 0.77 | 385.47 |
| 2005 | 84,585 | 4,128,590,589 | 24,831,625 | 0.60 | 293.57 |
| 2004 | 84,585 | 4,023,083,620 | 25,996,934 | 0.65 | 307.35 |
| 2003 | 84,585 | 3,792,164,472 | 27,322,243 | 0.72 | 323.02 |
| 2002 | 84,585 | 3,737,033,311 | 20,527,064 | 0.55 | 242.68 |

(1) U.S. Census Bureau Fact Finder - 2000 and 2010 Federal Census

Source: Muskingum County Auditor

Note: Resources have not been externally restricted for the repayment of debt.

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

| | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 |
|------------------------------|------------------|------------------|----------------|------------------|----------------|----------------|
| Net Available Revenue: | | | | | | |
| Gross Revenues (1) | \$4,066,504 | \$3,982,525 | \$4,062,239 | \$2,337,975 | \$2,303,169 | \$2,213,844 |
| Less: Operating Expenses (2) | 2,705,414 | 1,801,755 | 3,604,433 | 2,550,142 | 1,341,676 | 1,508,365 |
| Net Available Revenue | <u>1,361,090</u> | <u>2,180,770</u> | <u>457,806</u> | <u>(212,167)</u> | <u>961,493</u> | <u>705,479</u> |
| Debt Service OWDAs Loans: | | | | | | |
| Principal | 243,008 | 3,603,067 | 29,039 | 26,915 | 24,946 | 23,123 |
| Interest | 260,218 | 266,848 | 29,151 | 15,611 | 16,960 | 18,578 |
| OWDA Coverage | 2.70 | 0.56 | 7.87 | (4.99) | 22.94 | 16.92 |
| Debt Service - Revenue Bonds | | | | | | |
| Bonds Principal | 64,900 | 62,500 | 60,300 | 13,400 | 13,200 | 12,100 |
| Bonds Interest | 243,393 | 246,224 | 259,052 | 24,575 | 25,185 | 25,745 |
| Revenue Bond Coverage | 4.41 | 7.06 | 1.43 | (5.59) | 25.05 | 18.64 |
| Total Debt Service: | | | | | | |
| Principal | 307,908 | 3,665,567 | 89,339 | 40,315 | 38,146 | 35,223 |
| Interest | 503,611 | 513,072 | 288,203 | 40,186 | 42,145 | 44,323 |
| Total Coverage | 1.68 | 0.52 | 1.21 | (2.64) | 11.98 | 8.87 |

(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>2005</u> | <u>2004</u> | <u>2003</u> | <u>2002</u> |
|------------------------------|------------------|------------------|------------------|------------------|
| Net Available Revenue: | | | | |
| Gross Revenues (1) | \$2,040,557 | \$1,942,637 | \$1,737,106 | \$2,262,928 |
| Less: Operating Expenses (2) | <u>2,846,895</u> | <u>1,868,520</u> | <u>1,626,027</u> | <u>1,829,783</u> |
| Net Available Revenue | <u>(806,338)</u> | <u>74,117</u> | <u>111,079</u> | <u>433,145</u> |
| Debt Service OWDA Loans: | | | | |
| Principal | 21,432 | 19,864 | 18,412 | 708,057 |
| Interest | 20,078 | 24,198 | 25,651 | 48,559 |
| OWDA Coverage | (19.43) | 1.68 | 2.52 | 0.57 |
| Debt Service - Revenue Bonds | | | | |
| Bonds Principal | 10,900 | 10,800 | 38,100 | 28,700 |
| Bonds Interest | 26,250 | 27,025 | 107,903 | 64,767 |
| Revenue Bond Coverage | (21.70) | 1.96 | 0.76 | 4.63 |
| Total Debt Service: | | | | |
| Bonds Principal | 32,332 | 30,664 | 56,512 | 736,757 |
| Bonds Interest | 46,328 | 51,223 | 133,554 | 113,326 |
| Total Coverage | (10.25) | 0.91 | 0.58 | 0.51 |

(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 Ten Years

| Year | Gross Revenues (1) | Less: Operating Expenses (2) | Net Available Revenue | Water OWDA Debt Service | | Coverage |
|------|--------------------|------------------------------|-----------------------|-------------------------|----------|----------|
| | | | | Principal | Interest | |
| 2011 | \$3,750,712 | \$2,354,108 | \$1,396,604 | \$111,803 | \$46,064 | 8.85 |
| 2010 | 3,569,378 | 2,171,726 | 1,397,652 | 170,292 | 69,641 | 5.83 |
| 2009 | 3,468,170 | 1,917,801 | 1,550,369 | 167,410 | 72,154 | 6.47 |
| 2008 | 3,362,353 | 1,647,746 | 1,714,607 | 164,579 | 74,985 | 7.16 |
| 2007 | 3,196,849 | 1,552,666 | 1,644,183 | 124,307 | 65,803 | 8.65 |
| 2006 | 2,928,898 | 1,554,841 | 1,374,057 | 91,772 | 45,643 | 10.00 |
| 2005 | 2,815,068 | 1,781,620 | 1,033,448 | 89,688 | 45,942 | 7.62 |
| 2004 | 2,487,850 | 1,527,307 | 960,543 | 88,529 | 47,926 | 7.04 |
| 2003 | 2,664,215 | 1,456,771 | 1,207,444 | 68,988 | 37,213 | 11.37 |
| 2002 | 13,583 | 1,210 | 12,373 | 26,133 | 14,505 | 0.30 |

(1) Includes investment income and other non-operating revenues.
(2) Direct operating expenses do not include depreciation expense.

Source: Muskingum County Auditor

Muskingum County, Ohio
 Legal Debt Margin
 Last Ten Years

| | 2011 | 2010 | 2009 | 2008 |
|--|-----------------|-----------------|-----------------|-----------------|
| Total Assessed Property Value | \$1,598,209,560 | \$1,534,159,340 | \$1,491,878,060 | \$1,505,163,370 |
| Debt Limit (1) | 38,455,239 | 36,853,984 | 35,796,952 | 36,129,084 |
| Total Debt Outstanding: | | | | |
| General Obligation Bonds Payable | \$29,182,000 | \$31,098,500 | \$33,165,000 | \$30,076,500 |
| Notes Payable | 1,930,000 | 2,337,000 | 1,852,000 | 8,987,969 |
| Revenue Bonds Payable | 5,329,400 | 5,394,300 | 5,456,800 | 5,517,100 |
| OWDA Loans Payable from Enterprise Fund Revenues | 11,139,921 | 10,384,703 | 8,397,424 | 5,082,065 |
| Special Assessment Debt Payable | 628,579 | 697,967 | 767,230 | 788,949 |
| Total Gross Indebtedness | 48,209,900 | 49,912,470 | 49,638,454 | 50,452,583 |
| Exemptions: | | | | |
| General Obligation Bonds Payable - Exempt | 22,255,250 | 23,599,500 | 24,899,500 | 23,589,750 |
| Notes Payable - Exempt | 700,000 | 750,000 | 800,000 | 7,318,969 |
| Revenue Bonds Payable | 5,329,400 | 5,394,300 | 5,456,800 | 5,517,100 |
| OWDA Loans Payable from Enterprise Fund Revenues | 11,139,921 | 10,384,703 | 8,397,424 | 5,082,065 |
| Special Assessment Debt Payable | 628,579 | 697,967 | 767,230 | 788,949 |
| Amount Available in the Debt Service Fund for General Obligations | 326,286 | 436,829 | 503,226 | 456,761 |
| Total Exemptions | 40,379,436 | 41,263,299 | 40,824,180 | 42,753,594 |
| Total Net Debt Applicable to Debt Limit | 7,830,464 | 8,649,171 | 8,814,274 | 7,698,989 |
| Legal Debt Margin | \$30,624,775 | \$28,204,813 | \$26,982,678 | \$28,430,095 |
| Legal Debt Margin Within Debt Limit | 79.64% | 76.53% | 75.38% | 78.69% |

(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

| 2007 | 2006 | 2005 | 2004 | 2003 | 2002 |
|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| <u>\$1,512,488,769</u> | <u>\$1,357,321,913</u> | <u>\$1,352,436,721</u> | <u>\$1,346,654,995</u> | <u>\$1,327,195,668</u> | <u>\$1,314,971,685</u> |
| <u>36,312,219</u> | <u>32,433,048</u> | <u>32,310,918</u> | <u>32,166,375</u> | <u>31,679,892</u> | <u>31,374,292</u> |
| \$31,718,000 | \$33,289,500 | \$25,561,000 | \$26,762,500 | \$28,124,000 | \$20,527,064 |
| 7,874,068 | 6,598,391 | 6,802,763 | 3,787,123 | 807,243 | 1,016,017 |
| 530,500 | 543,700 | 555,800 | 566,700 | 577,500 | 2,206,500 |
| 3,699,119 | 3,404,578 | 3,287,184 | 3,318,908 | 2,659,091 | 1,962,055 |
| 794,623 | 903,804 | 1,007,985 | 1,112,166 | 1,211,347 | 1,307,063 |
| <u>44,616,310</u> | <u>44,739,973</u> | <u>37,214,732</u> | <u>35,547,397</u> | <u>33,379,181</u> | <u>27,018,699</u> |
| 24,650,000 | 25,676,000 | 18,283,500 | 18,986,750 | 19,675,750 | 7,565,000 |
| 7,049,068 | 5,598,391 | 6,802,763 | 3,787,123 | 807,243 | 1,016,017 |
| 530,500 | 543,700 | 555,800 | 566,700 | 577,500 | 2,206,500 |
| 3,699,119 | 3,404,578 | 3,287,184 | 3,318,908 | 2,659,091 | 1,962,055 |
| 794,623 | 903,804 | 1,007,985 | 1,112,166 | 1,211,347 | 1,307,063 |
| <u>513,845</u> | <u>484,958</u> | <u>461,203</u> | <u>660,303</u> | <u>633,330</u> | <u>1,859,951</u> |
| <u>37,237,155</u> | <u>36,611,431</u> | <u>30,398,435</u> | <u>28,431,950</u> | <u>25,564,261</u> | <u>15,916,586</u> |
| <u>7,379,155</u> | <u>8,128,542</u> | <u>6,816,297</u> | <u>7,115,447</u> | <u>7,814,920</u> | <u>11,102,113</u> |
| <u>\$28,933,064</u> | <u>\$24,304,506</u> | <u>\$25,494,621</u> | <u>\$25,050,928</u> | <u>\$23,864,972</u> | <u>\$20,272,179</u> |
| 79.68% | 74.94% | 78.90% | 77.88% | 75.33% | 64.61% |

(continued)

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

| | 2011 | 2010 | 2009 | 2008 |
|--|---------------------|---------------------|---------------------|---------------------|
| Unvoted Debt Limitation (1) | <u>\$15,982,096</u> | <u>\$15,341,593</u> | <u>\$14,918,781</u> | <u>\$15,051,634</u> |
| Total Debt Outstanding: | | | | |
| General Obligation Bonds Payable | \$29,182,000 | \$31,098,500 | \$33,165,000 | \$30,076,500 |
| Notes Payable | 1,930,000 | 2,337,000 | 1,852,000 | 8,987,969 |
| Revenue Bonds Payable | 5,329,400 | 5,394,300 | 5,456,800 | 5,517,100 |
| OWDA Loans Payable from Enterprise Fund Revenues | 11,139,921 | 10,384,703 | 8,397,424 | 5,082,065 |
| Special Assessment Debt Payable | <u>628,579</u> | <u>697,967</u> | <u>767,230</u> | <u>788,949</u> |
| Total Gross Indebtedness | <u>48,209,900</u> | <u>49,912,470</u> | <u>49,638,454</u> | <u>50,452,583</u> |
| Exemptions: | | | | |
| General Obligation Bonds Payable - Exempt | 22,255,250 | 23,599,500 | 24,899,500 | 23,589,750 |
| Notes Payable - Exempt | 700,000 | 750,000 | 800,000 | 7,318,969 |
| Revenue Bonds Payable | 5,329,400 | 5,394,300 | 5,456,800 | 5,517,100 |
| OWDA Loans Payable from Enterprise Fund Revenues | 11,139,921 | 10,384,703 | 8,397,424 | 5,082,065 |
| Bonds Payable from Special Assessments | 628,579 | 697,967 | 767,230 | 788,949 |
| Amount Available in the Debt Service Fund for General Obligations | <u>326,286</u> | <u>436,829</u> | <u>503,226</u> | <u>456,761</u> |
| Total Exemptions | <u>40,379,436</u> | <u>41,263,299</u> | <u>40,824,180</u> | <u>42,753,594</u> |
| Net Debt Within Unvoted Debt Limitation | <u>7,830,464</u> | <u>8,649,171</u> | <u>8,814,274</u> | <u>7,698,989</u> |
| Unvoted Legal Debt Margin | <u>\$8,151,632</u> | <u>\$6,692,422</u> | <u>\$6,104,507</u> | <u>\$7,352,645</u> |
| Unvoted Legal Debt Margin as a Percentage of Unvoted Debt Limitation | 51.00% | 43.62% | 40.92% | 48.85% |

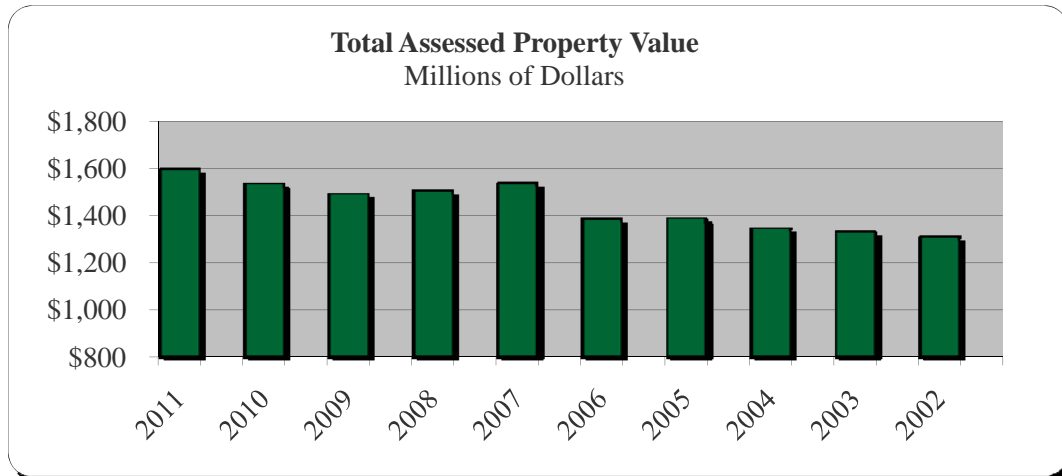
(1) Ohio Bond Law sets a limit of one percent of the tax valuation.

| 2007 | 2006 | 2005 | 2004 | 2003 | 2002 |
|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <u>\$15,124,888</u> | <u>\$13,573,219</u> | <u>\$13,524,367</u> | <u>\$13,466,550</u> | <u>\$13,271,957</u> | <u>\$13,149,717</u> |
| \$31,718,000 | \$33,289,500 | \$25,561,000 | \$26,762,500 | \$28,124,000 | \$20,527,064 |
| 7,874,068 | 6,598,391 | 6,802,763 | 3,787,123 | 807,243 | 1,016,017 |
| 530,500 | 543,700 | 555,800 | 566,700 | 577,500 | 2,206,500 |
| 3,699,119 | 3,404,578 | 3,287,184 | 3,318,908 | 2,659,091 | 1,962,055 |
| 794,623 | 903,804 | 1,007,985 | 1,112,166 | 1,211,347 | 1,307,063 |
| <u>44,616,310</u> | <u>44,739,973</u> | <u>37,214,732</u> | <u>35,547,397</u> | <u>33,379,181</u> | <u>27,018,699</u> |
| 24,650,000 | 25,676,000 | 18,283,500 | 18,986,750 | 19,675,750 | 7,565,000 |
| 7,049,068 | 5,598,391 | 6,802,763 | 3,787,123 | 807,243 | 1,016,017 |
| 530,500 | 543,700 | 555,800 | 566,700 | 577,500 | 2,206,500 |
| 3,699,119 | 3,404,578 | 3,287,184 | 3,318,908 | 2,659,091 | 1,962,055 |
| 794,623 | 903,804 | 1,007,985 | 1,112,166 | 1,211,347 | 1,307,063 |
| 513,845 | 484,958 | 461,203 | 660,303 | 633,330 | 1,859,951 |
| <u>37,237,155</u> | <u>36,611,431</u> | <u>30,398,435</u> | <u>28,431,950</u> | <u>25,564,261</u> | <u>15,916,586</u> |
| <u>7,379,155</u> | <u>8,128,542</u> | <u>6,816,297</u> | <u>7,115,447</u> | <u>7,814,920</u> | <u>11,102,113</u> |
| <u>\$7,745,733</u> | <u>\$5,444,677</u> | <u>\$6,708,070</u> | <u>\$6,351,103</u> | <u>\$5,457,037</u> | <u>\$2,047,604</u> |
| 51.21% | 40.11% | 49.60% | 47.16% | 41.12% | 15.57% |

Muskingum County, Ohio
Demographic and Economic Statistics
Last Ten Years

| Year | Population (1) | Total Personal Income (1) (5) | Personal Income Per Capita (1) | Median Household Income (1) | Median Age (1) |
|------|----------------|-------------------------------|--------------------------------|-----------------------------|----------------|
| 2011 | 86,074 | \$1,761,848,706 | \$20,469 | \$37,748 | 39.5 |
| 2010 | 86,074 | 1,761,848,706 | 20,469 | 37,748 | 39.5 |
| 2009 | 84,585 | 1,483,028,805 | 17,533 | 35,185 | 36.5 |
| 2008 | 84,585 | 1,483,028,805 | 17,533 | 35,185 | 36.5 |
| 2007 | 84,585 | 1,483,028,805 | 17,533 | 35,185 | 36.5 |
| 2006 | 84,585 | 1,483,028,805 | 17,533 | 35,185 | 36.5 |
| 2005 | 84,585 | 1,483,028,805 | 17,533 | 35,185 | 36.5 |
| 2004 | 84,585 | 1,483,028,805 | 17,533 | 35,185 | 36.5 |
| 2003 | 84,585 | 1,483,028,805 | 17,533 | 35,185 | 36.5 |
| 2002 | 84,585 | 1,483,028,805 | 17,533 | 35,185 | 36.5 |

- (1) Source: U.S. Census Bureau Fact Finder - 2000 and 2010 Federal Census
- (2) Source: State Board of Education and individual school districts
- (3) Source: Ohio Bureau of Employment Services
- (4) Source: Muskingum County Auditor
- (5) Computation of per capita personal income multiplied by population



| Educational Attainment: Bachelor's Degree or Higher (1) | School Enrollment (2) | Muskingum County Unemployment Rate (3) | Total Assessed Property Value (4) |
|---|--------------------------|---|--|
| 13.8% | 16,883 | 11.6% | \$1,598,209,560 |
| 13.8% | 16,960 | 13.3% | 1,534,159,340 |
| 12.6 | 17,225 | 12.5 | 1,491,878,060 |
| 12.6 | 17,058 | 8.6 | 1,505,163,370 |
| 12.6 | 16,104 | 7.7 | 1,538,649,100 |
| 12.6 | 16,354 | 7.1 | 1,385,392,665 |
| 12.6 | 15,914 | 8.2 | 1,387,052,970 |
| 12.6 | 15,682 | 8.3 | 1,344,754,465 |
| 12.6 | 15,635 | 7.4 | 1,330,110,258 |
| 12.6 | 15,601 | 6.7 | 1,308,306,105 |

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Muskingum County, Ohio
Principal Employers
2011 and 2002

2011

| Employer | Nature of Business | Employees | Percentage of Total County Employment |
|------------------------------------|--|---------------|---|
| Genesis Health Care | Hospital - Health Services | 3,000 | 9.03% |
| Zandex, Incorporated | Health Services | 1,100 | 3.31% |
| Muskingum County | Government | 925 | 2.79% |
| Dollar General Corporation | General Merchandise Warehouse and Distribution Center | 732 | 2.20% |
| Longaberger, Incorporated | Hand-woven baskets and wood products | 550 | 1.66% |
| Muskingum University | Private University | 450 | 1.35% |
| Auto Zone, Incorporated | Auto Parts Warehouse and Distribution Center | 423 | 1.27% |
| Zanesville City School District | Education | 418 | 1.26% |
| Avon Products, Incorporated | Beauty Care Products Warehouse and Distribution Center | 404 | 1.22% |
| Owens Illinois, Incorporated | Glass Containers and Jars | 345 | 1.04% |
| Total | | <u>8,347</u> | <u>25.13%</u> |
| Total Employment within the County | | <u>33,213</u> | |

2002

| Employer | Nature of Business | Employees | Percentage of Total County Employment |
|------------------------------------|---|---------------|---|
| Longaberger, Incorporated | Hand-woven baskets and wood products | 5,600 | 13.59% |
| Genesis Health Care | Hospital - Health Services | 2,529 | 6.14% |
| Zandex, Incorporated | Health Services | 1,100 | 2.67% |
| Muskingum County | Government | 1,075 | 2.61% |
| Lear Corporation | Electrical parts for engines/ wire assemblies | 608 | 1.48% |
| Dollar General Corporation | General Merchandise Warehouse and Distribution Center | 527 | 1.28% |
| Auto Zone, Incorporated | Auto Parts Warehouse and Distribution Center | 475 | 1.15% |
| Owens-Brockway Glass Container | Glass Containers and Jars | 376 | 0.91% |
| 5-B's Incorporated | Embroidery | 367 | 0.89% |
| City of Zanesville | Government | 319 | 0.78% |
| Total | | <u>12,976</u> | <u>31.50%</u> |
| Total Employment within the County | | <u>41,200</u> | |

Source: Zanesville - Muskingum County Chamber of Commerce and Individual Employers
Source: Bureau of Labor Statistics

Muskingum County, Ohio
 Full-Time Equivalent County Government Employees by Program/Activity
 Last Ten Years

| Program/Activity | 2011 | 2010 | 2009 | 2008 |
|---|-------|--------|--------|--------|
| General Government - Legislative and Executive | | | | |
| Commissioners | 14.00 | 13.00 | 15.00 | 18.00 |
| Auditor | 10.00 | 11.00 | 11.00 | 12.00 |
| Treasurer | 3.00 | 3.00 | 3.00 | 3.00 |
| Treasurer - Dretac | 2.00 | 2.00 | 2.00 | 2.00 |
| Prosecuting Attorney | 19.00 | 19.00 | 19.00 | 18.00 |
| Prosecutor - Dretac | 1.00 | 1.00 | 0.00 | 0.00 |
| Records | 2.00 | 2.00 | 2.00 | 1.00 |
| Board of Elections | 18.00 | 18.00 | 19.00 | 24.00 |
| Recorder | 6.00 | 6.00 | 6.00 | 6.00 |
| Data Processing | 1.00 | 1.00 | 1.00 | 0.00 |
| Maintenance | 18.00 | 22.00 | 22.00 | 23.00 |
| Fleet Garage | 2.00 | 3.00 | 3.00 | 3.00 |
| Information Services | 4.00 | 4.00 | 4.00 | 4.00 |
| Title | 5.00 | 5.00 | 5.00 | 5.00 |
| G.I.S. | 3.00 | 3.00 | 3.00 | 3.00 |
| Real Estate | 7.00 | 6.00 | 7.00 | 7.00 |
| Lorena | 0.00 | 0.00 | 0.00 | 0.00 |
| General Government - Judicial | | | | |
| Common Pleas Court | 9.00 | 10.00 | 11.00 | 9.00 |
| Jury Commission - Common Pleas | 2.00 | 1.00 | 1.00 | 1.00 |
| County Court | 9.00 | 9.00 | 9.00 | 9.00 |
| Probate Court | 6.00 | 6.00 | 6.00 | 6.00 |
| Juvenile Court | 63.00 | 63.00 | 66.00 | 68.00 |
| Municipal Court | 4.00 | 4.00 | 4.00 | 4.00 |
| Clerk of Courts | 12.00 | 12.00 | 12.00 | 12.00 |
| Domestic Relations Court | 11.00 | 11.00 | 11.00 | 11.00 |
| Special Projects - County Court | 0.00 | 0.00 | 0.00 | 0.00 |
| Law Library | 1.00 | 1.00 | 0.00 | 0.00 |
| Public Safety | | | | |
| Sheriff | 98.00 | 108.00 | 108.00 | 110.00 |
| Disaster Services | 3.00 | 3.00 | 3.00 | 3.00 |
| Coroner | 3.00 | 2.00 | 3.00 | 4.00 |
| Community Corrections | 5.00 | 5.00 | 5.00 | 5.00 |
| House Arrest - County Court | 3.00 | 3.00 | 3.00 | 3.00 |
| Youth Services - Juvenile Court | 0.00 | 4.00 | 6.00 | 5.00 |
| Youth and Community Partners - Juvenile Court | 0.00 | 0.00 | 0.00 | 0.00 |
| D.A.R.E. - Sheriff | 0.00 | 0.00 | 0.00 | 1.00 |
| COPS School Grant - Sheriff | 0.00 | 0.00 | 0.00 | 0.00 |
| Sheriff Levy Fund | 7.00 | 7.00 | 6.00 | 8.00 |
| Sheriff Co. Agency | 5.00 | 4.00 | 5.00 | 4.00 |
| 9-1-1 Sheriff | 2.00 | 2.00 | 2.00 | 0.00 |
| Victim Witness - Prosecutor | 1.00 | 1.00 | 1.00 | 1.00 |
| Public Works | | | | |
| Engineer | 55.00 | 60.00 | 60.00 | 60.00 |
| Tech Support | 0.00 | 0.00 | 0.00 | 0.00 |
| Building Department | 5.00 | 7.00 | 7.00 | 10.00 |
| Recycling | 3.00 | 4.00 | 3.00 | 3.00 |
| CDBG/CHIP Grants | 1.00 | 2.00 | 0.00 | 1.00 |
| Neighborhood Stabilizer Program | 0.00 | 0.00 | 1.00 | 0.00 |

Method: Using 1.0 for each full-time employee and 0.50 for each part-time and seasonal employee at year end.

Source: Muskingum County Auditor

| 2007 | 2006 | 2005 | 2004 | 2003 | 2002 |
|--------|--------|--------|--------|--------|--------|
| 17.00 | 16.00 | 14.00 | 18.00 | 15.00 | 17.00 |
| 13.00 | 14.00 | 13.00 | 16.00 | 16.00 | 17.00 |
| 3.00 | 1.00 | 1.00 | 5.00 | 4.00 | 4.00 |
| 2.00 | 4.00 | 4.00 | 1.00 | 2.00 | 1.00 |
| 19.00 | 19.00 | 20.00 | 18.00 | 18.00 | 17.00 |
| 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 1.00 |
| 17.00 | 15.00 | 14.00 | 13.00 | 12.00 | 11.00 |
| 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |
| 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 2.00 |
| 23.00 | 24.00 | 24.00 | 26.00 | 25.00 | 28.00 |
| 3.00 | 4.00 | 4.00 | 3.00 | 3.00 | 0.00 |
| 4.00 | 4.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| 3.00 | 3.00 | 2.00 | 2.00 | 1.00 | 0.00 |
| 6.00 | 5.00 | 5.00 | 3.00 | 3.00 | 4.00 |
| 0.00 | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 10.00 | 10.00 | 9.00 | 10.00 | 12.00 | 20.00 |
| 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 2.00 |
| 8.00 | 8.00 | 9.00 | 8.00 | 7.00 | 8.00 |
| 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |
| 70.00 | 68.00 | 68.00 | 72.00 | 78.00 | 76.00 |
| 4.00 | 4.00 | 4.00 | 4.00 | 3.00 | 3.00 |
| 12.00 | 11.00 | 10.00 | 10.00 | 10.00 | 9.00 |
| 10.00 | 11.00 | 12.00 | 13.00 | 12.00 | 4.00 |
| 0.00 | 0.00 | 0.00 | 1.00 | 0.00 | 0.00 |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 110.00 | 115.00 | 107.00 | 113.00 | 117.00 | 109.00 |
| 3.00 | 1.00 | 2.00 | 3.00 | 3.00 | 3.00 |
| 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| 3.00 | 3.00 | 2.00 | 2.00 | 2.00 | 1.00 |
| 4.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| 0.00 | 2.00 | 2.00 | 2.00 | 0.00 | 0.00 |
| 1.00 | 1.00 | 1.00 | 1.00 | 2.00 | 1.00 |
| 0.00 | 0.00 | 4.00 | 4.00 | 2.00 | 2.00 |
| 7.00 | 8.00 | 8.00 | 9.00 | 7.00 | 6.00 |
| 5.00 | 5.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 57.00 | 53.00 | 54.00 | 52.00 | 47.00 | 45.00 |
| 0.00 | 0.00 | 0.00 | 2.00 | 2.00 | 2.00 |
| 9.00 | 9.00 | 9.00 | 7.00 | 5.00 | 5.00 |
| 3.00 | 3.00 | 4.00 | 5.00 | 5.00 | 5.00 |
| 1.00 | 1.00 | 1.00 | 2.00 | 1.00 | 0.00 |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

(continued)

Muskingum County, Ohio
 Full-Time Equivalent County Government Employees by Program/Activity (Continued)
 Last Ten Years

| Program/Activity | 2011 | 2010 | 2009 | 2008 |
|----------------------------------|---------------|---------------|---------------|---------------|
| Health | | | | |
| Humane | 0.00 | 0.00 | 0.00 | 0.00 |
| Dog and Kennel | 3.00 | 4.00 | 3.00 | 4.00 |
| T.B. Clinic | 29.00 | 24.00 | 9.00 | 9.00 |
| Human Services | | | | |
| Developmental Disabilities | 110.00 | 113.00 | 120.00 | 117.00 |
| Public Assistance | 88.00 | 96.00 | 104.00 | 109.00 |
| Children Services | 79.00 | 71.00 | 74.00 | 76.00 |
| Child Support Enforcement Agency | 40.00 | 42.00 | 45.00 | 49.00 |
| Veteran Services | 9.00 | 9.00 | 8.00 | 9.00 |
| County Home | 102.00 | 102.00 | 103.00 | 94.00 |
| Center for Seniors | 23.00 | 25.00 | 29.00 | 29.00 |
| Special Ed - Starlight | 3.00 | 8.00 | 4.00 | 8.00 |
| Early Childhood - Starlight | 10.00 | 3.00 | 0.00 | 0.00 |
| Enterprise Funds | | | | |
| Sewer | 12.00 | 14.00 | 12.00 | 11.00 |
| Water | 13.00 | 12.00 | 14.00 | 13.00 |
| Totals: | <u>944.00</u> | <u>971.00</u> | <u>980.00</u> | <u>995.00</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>2007</u> | <u>2006</u> | <u>2005</u> | <u>2004</u> | <u>2003</u> | <u>2002</u> |
|----------------------|----------------------|----------------------|------------------------|----------------------|----------------------|
| 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 4.00 | 4.00 | 4.00 | 5.00 | 4.00 | 3.00 |
| 9.00 | 6.00 | 7.00 | 7.00 | 8.00 | 8.00 |
| 118.00 | 120.00 | 125.00 | 127.00 | 119.00 | 119.00 |
| 111.00 | 111.00 | 113.00 | 113.00 | 115.00 | 119.00 |
| 79.00 | 77.00 | 91.00 | 94.00 | 92.00 | 94.00 |
| 49.00 | 53.00 | 54.00 | 54.00 | 57.00 | 58.00 |
| 9.00 | 9.00 | 9.00 | 9.00 | 8.00 | 8.00 |
| 86.00 | 89.00 | 90.00 | 88.00 | 74.00 | 69.00 |
| 27.00 | 30.00 | 28.00 | 33.00 | 34.00 | 38.00 |
| 7.00 | 7.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| 9.00 | 10.00 | 10.00 | 11.00 | 9.00 | 11.00 |
| <u>13.00</u> | <u>9.00</u> | <u>11.00</u> | <u>12.00</u> | <u>11.00</u> | <u>0.00</u> |
| <u><u>982.00</u></u> | <u><u>984.00</u></u> | <u><u>996.00</u></u> | <u><u>1,025.00</u></u> | <u><u>992.00</u></u> | <u><u>973.00</u></u> |

Muskingum County, Ohio
 Operating Indicators by Program/Activity
 Last Ten Years

| | 2011 | 2010 | 2009 | 2008 | 2007 |
|---|--------------|--------------|--------------|--------------|--------------|
| General Government - Legislative and Executive | | | | | |
| Commissioners | | | | | |
| Number of Resolutions Passed | 1,654 | 1,670 | 1,846 | 1,784 | 1,857 |
| Number of Meetings | 97 | 98 | 95 | 94 | 95 |
| Auditor | | | | | |
| Number of Budgetary Checks Issued | 28,962 | 30,760 | 32,938 | 35,688 | 34,925 |
| Number of Personal Property Returns | 8 | 61 | 70 | 799 | 1,028 |
| Number of Exempt Conveyances | 1,069 | 1,116 | 1,478 | 1,287 | 1,572 |
| Number of Non-Exempt Conveyances | 1,403 | 1,450 | 1,737 | 1,634 | 2,089 |
| Number of Real Estate Transfers | 2,472 | 2,566 | 2,708 | 2,921 | 3,661 |
| Number of Parcels Billed | 71,921 | 74,601 | 71,427 | 66,593 | 65,846 |
| Prosecutor | | | | | |
| Number of Criminal Cases | 287 | 281 | 283 | 326 | 331 |
| Board of Elections | | | | | |
| Registered Voters | 52,088 | 54,477 | 53,357 | 54,458 | 50,525 |
| Registered Voters Last General Election | 52,386 | 54,477 | 53,231 | 54,458 | 50,525 |
| Percentage of Registered Voters that Voted | 48.31% | 48.88% | 47.14% | 72.80% | 40.29% |
| Recorder | | | | | |
| Number of Deeds Recorded | 35,038 | 3,423 | 3,507 | 3,769 | 4,084 |
| Number of Mortgages Recorded | 3,025 | 3,528 | 3,925 | 4,058 | 5,014 |
| Number of Military Discharges Recorded | 12 | 25 | 16 | 10 | 9 |
| Number of Documents Recorded | 11,892 | 12,615 | 13,797 | 13,883 | 16,229 |
| Building Department | | | | | |
| Number of Building Permits | 285 | 644 | 762 | 715 | 768 |
| Approximate Cost of Construction | \$44,000,000 | \$49,060,316 | \$63,528,634 | \$97,166,611 | \$75,377,609 |
| General Government - Judicial | | | | | |
| Probate Court | | | | | |
| Number of Marriage Licenses Issued | 611 | 557 | 595 | 595 | 629 |
| Number of Civil Cases Filed | 14 | 9 | 12 | 7 | 8 |
| Number of Estates Filed | 435 | 402 | 419 | 397 | 417 |
| Number of Guardianships Filed | 70 | 62 | 72 | 74 | 72 |
| Juvenile Court | | | | | |
| Number of Delinquent Cases | 797 | 827 | 771 | 849 | 978 |
| Number of Unruly Cases | 141 | 99 | 123 | 174 | 189 |
| Number of Traffic Cases | 467 | 449 | 482 | 531 | 504 |
| Number of Abuse, Dependency, or Neglect Cases | 203 | 149 | 134 | 125 | 204 |
| Number of Paternity Cases (1) | 0 | 0 | 0 | 0 | 0 |
| Number of Custody Cases (1) | 1 | 29 | 24 | 16 | 21 |
| Number of Adult Cases Only | 1 | 1 | 1 | 1 | 6 |
| Number of Other (Court Contempt, etc.) Cases | 257 | 426 | 396 | 388 | 323 |

Source: Muskingum County Departments

(1) In 2002, domestic relations court was created and the majority of paternity and custody matters were no longer brought before the juvenile court.

n/a - Information unavailable

| 2006 | 2005 | 2004 | 2003 | 2002 |
|--------------|--------------|--------------|--------|--------|
| 1,876 | 1,910 | 2,452 | 2,829 | 2,300 |
| 97 | 99 | 95 | 98 | 100 |
| 36,102 | 39,406 | 38,298 | 37,996 | 38,067 |
| 2,003 | 2,069 | 2,102 | 3,986 | 3,963 |
| 1,579 | 1,481 | 1,506 | 1,681 | 1,456 |
| 2,058 | 2,082 | 2,215 | 2,186 | 2,074 |
| 3,637 | 3,563 | 3,721 | 3,867 | 3,530 |
| 65,501 | 64,447 | 67,409 | 66,157 | 64,966 |
| 344 | 378 | 358 | 410 | 331 |
| 51,914 | 50,274 | 51,552 | 46,185 | 48,175 |
| 51,914 | 50,274 | 51,552 | 46,185 | 48,175 |
| 56.80% | 42.80% | 76.75% | 48.37% | 48.86% |
| 4,514 | 4,359 | 4,702 | 4,605 | 4,314 |
| 5,685 | 6,218 | 6,781 | 8,680 | n/a |
| 24 | 36 | 28 | 39 | n/a |
| 17,880 | 18,523 | 19,313 | 24,110 | 21,210 |
| 1,045 | 942 | 808 | 786 | n/a |
| \$87,839,919 | \$67,054,277 | \$82,394,181 | n/a | n/a |
| 597 | 628 | 668 | 679 | 690 |
| 23 | 12 | 18 | 4 | 16 |
| 415 | 437 | 447 | 456 | 462 |
| 74 | 67 | 87 | 72 | 97 |
| 826 | 880 | 870 | 773 | 799 |
| 236 | 274 | 311 | 229 | 246 |
| 527 | 570 | 548 | 705 | 851 |
| 148 | 164 | 140 | 138 | 145 |
| 0 | 0 | 0 | 0 | 37 |
| 1 | 4 | 37 | 32 | 190 |
| 3 | 6 | 5 | 5 | 6 |
| 40 | 198 | 287 | 253 | 253 |

(continued)

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

| | 2011 | 2010 | 2009 | 2008 | 2007 |
|---|---------|---------|--------|---------|---------|
| General Government - Judicial | | | | | |
| Municipal Court | | | | | |
| Number of Civil Cases and Small Cases Filed | 1,133 | 1,447 | 1,479 | 1,753 | 1,866 |
| Number of Criminal Cases Filed | 1,053 | 2,398 | 1,723 | 1,701 | 1,855 |
| Domestic Relations Court | | | | | |
| Number of Divorces/ Dissolution Cases Filed | 576 | 411 | 424 | 469 | 395 |
| Clerk of Courts | | | | | |
| Number of Civil Cases Filed | 715 | 876 | 879 | 1,033 | 984 |
| Number of Criminal Cases Filed | 206 | 295 | 275 | 356 | 332 |
| Number of Domestic Relation Cases Filed | 1,120 | 1,098 | 1,171 | 1,295 | 1,072 |
| Number of Appeal Cases Filed | 67 | 59 | 57 | 71 | 81 |
| Law Library | | | | | |
| Number of Volumns in Collection | 10,554 | 10,433 | 10,380 | 10,686 | 10,554 |
| Number of Computer Users Served | 105 | 114 | 110 | 108 | 105 |
| Public Safety | | | | | |
| Sheriff | | | | | |
| Average Daily Jail Census | 172 | 156 | 164 | 178 | 186 |
| Number of Prisoners Booked | 2,136 | 2,160 | 2,303 | 2,462 | 2,801 |
| Number of Prisoners Released | 2,161 | 2,134 | 2,320 | 2,486 | 2,824 |
| Number of Citations Issued | 2,743 | 1,290 | 1,007 | 1,033 | 1,871 |
| Number of Court Security Hours | 2,080 | 2,080 | 2,080 | 2,080 | 8,320 |
| Coroner | | | | | |
| Number of Autopsies Performed | 27 | 36 | 42 | 57 | 41 |
| Probation | | | | | |
| Number of House Arrest Individuals | 25 | 21 | 9 | 15 | 25 |
| Public Works | | | | | |
| Engineer | | | | | |
| Miles of Roads Resurfaced | 14 | 28 | 23 | 23 | 19 |
| Number of Bridges Replaced/ Improved | 3 | 1 | 2 | 7 | 3 |
| Number of Culverts Built/ Replaced/ Improved | 119 | 117 | 113 | 164 | 102 |
| Community Development | | | | | |
| Rehabilitation Assistance | 42,130 | 0 | 80,813 | 144,287 | 105,839 |
| Home Repair Assistance | 125,000 | 1,609 | 2,788 | 72,196 | 54,350 |
| Acquisition and Rehab Assistance | 0 | 158,290 | 8,973 | 96,792 | 30,607 |
| Homeless Prevention Assistance | 41,663 | 0 | 1,911 | 6,089 | 8,000 |
| Human Services | | | | | |
| Developmental Disabilities | | | | | |
| Number of Students Enrolled in Early Intervention | 117 | 94 | 113 | 143 | 153 |
| Number of Students Enrolled in Preschool | 58 | 39 | 60 | 88 | 88 |
| Number of Students Enrolled in School Age | 43 | 37 | 38 | 40 | 43 |
| Number Served by Workshop | 174 | 135 | 119 | 238 | 210 |
| Public Assistance | | | | | |
| Average Client Count - Food Stamps | 21,000 | 19,917 | 17,984 | 14,209 | 13,908 |
| Medicaid Caseload | 23,033 | 21,312 | 19,404 | 18,924 | 10,821 |
| Average Client Count - Day Care | 704 | 550 | 688 | 475 | 507 |
| Child Support Enforcement Agency | | | | | |
| Open Child Support Cases | 9,997 | 9,258 | 9,802 | 10,081 | 9,548 |
| Percentage of Child Support Collected | 70.41% | 69.21% | 68.30% | 69.00% | 70.16% |

| 2006 | 2005 | 2004 | 2003 | 2002 |
|---------|--------|---------|---------|--------|
| 1,666 | 1,437 | 1,508 | 1,604 | 1,512 |
| 1,880 | 1,875 | 2,123 | 1,998 | 2,271 |
| 429 | 495 | 451 | 450 | 471 |
| 843 | 722 | 778 | 718 | 681 |
| 405 | 402 | 410 | 454 | 383 |
| 900 | 911 | 851 | 811 | 663 |
| 91 | 60 | 58 | 57 | 58 |
| 11,000 | n/a | n/a | n/a | n/a |
| 105 | n/a | n/a | n/a | n/a |
| 216 | 219 | 203 | 199 | 197 |
| 3,138 | 3,047 | 3,000 | 2,908 | 2,501 |
| 3,416 | 3,412 | 3,102 | 2,870 | 2,481 |
| 1,947 | 1,809 | 1,727 | 1,651 | 1,217 |
| 2,101 | 2,090 | 2,178 | 2,104 | 2,098 |
| 41 | 40 | 53 | 40 | 32 |
| 38 | 45 | 38 | 57 | 34 |
| 14 | 18 | 23 | 32 | 34 |
| 11 | 14 | 19 | 20 | 15 |
| 63 | 66 | 107 | 68 | 57 |
| 101,271 | 33,032 | 151,218 | 162,686 | n/a |
| 30,614 | 45,386 | 100,000 | 0 | n/a |
| 55,780 | 73,604 | 24,296 | 108,347 | n/a |
| n/a | n/a | n/a | n/a | n/a |
| 82 | 86 | 98 | 86 | 81 |
| 38 | 50 | 42 | 44 | 40 |
| 49 | 44 | 50 | 46 | 50 |
| 173 | 165 | 174 | 161 | 159 |
| 20,310 | 19,518 | 18,175 | 16,740 | 15,545 |
| n/a | 22,952 | 21,487 | 19,751 | 18,884 |
| 494 | 446 | 470 | 573 | 622 |
| 8,682 | 8,426 | 8,409 | 8,417 | 8,234 |
| 71.92% | 70.77% | 71.44% | 70.73% | 69.44% |

(continued)

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

| | 2011 | 2010 | 2009 | 2008 | 2007 |
|--|-----------|-----------|-----------|-----------|--------|
| Human Services | | | | | |
| Veterans Services | | | | | |
| Number of Clients Served | 1,103 | 1,105 | 1,195 | 1,214 | 0 |
| Amount of Benefits Paid | \$205,535 | \$181,613 | \$207,386 | \$204,002 | \$0 |
| Number of Clients Transported | 567 | 713 | 708 | 719 | 0 |
| County Home | | | | | |
| Number of Residents | 77 | 76 | 73 | 68 | 66 |
| Number of Registered Nurses | 7 | 7 | 6 | 3 | 3 |
| Number of Aides | 38 | 40 | 36 | 37 | 32 |
| Avondale Youth Center | | | | | |
| Number of Kids Housed | 65 | 51 | 53 | 67 | 70 |
| Health | | | | | |
| Dog and Kennel | | | | | |
| Number of Dog Tags Issued | 10,597 | 11,397 | 10,650 | 12,256 | 10,494 |
| Number of Kennel Tags Issued | 805 | 156 | 762 | 1,041 | 1,190 |
| Number of Dogs Confiscated | 801 | 729 | 895 | 1,135 | 1,158 |
| T.B. Clinic | | | | | |
| Number of Individuals Treated for TB | 11 | 12 | 8 | 0 | 2 |
| Enterprise Funds | | | | | |
| Sewer | | | | | |
| Average Daily Sewage Treated (millions gallons per day) | 1.848 | 1.454 | 1.835 | 1.509 | 1.381 |
| Customer Accounts | 4,607 | 4,598 | 6,303 | 4,367 | 4,341 |
| Water | | | | | |
| Average Daily Water Treated (millions gallons per day) | 1.558 | 1.124 | 0.982 | 1.387 | 1.151 |
| Customer Accounts | 8,000 | 7,724 | 7,575 | 7,448 | 3,694 |

Source: Muskingum County Departments

| 2006 | 2005 | 2004 | 2003 | 2002 |
|-----------|-----------|-----------|-----------|-------|
| 1,131 | 1,321 | 1,272 | 1,541 | n/a |
| \$188,946 | \$195,483 | \$160,983 | \$202,781 | n/a |
| 527 | 534 | 467 | 447 | n/a |
| 62 | 66 | 68 | 74 | n/a |
| 5 | 5 | 5 | 5 | n/a |
| 34 | 34 | 38 | 35 | n/a |
| 61 | 69 | 70 | 79 | 66 |
| 10,630 | 9,907 | 10,739 | 9,114 | 8,621 |
| 1,167 | 1,057 | 902 | 1,040 | 1,093 |
| 1,276 | 1,191 | 1,371 | n/a | n/a |
| 0 | 1 | 1 | n/a | n/a |
| 1,889 | 2,256 | 1,832 | 1,664 | 1,439 |
| 6,096 | 5,990 | 5,889 | 5,753 | 5,691 |
| 1,103 | 1,112 | 0,998 | 1,009 | 1,105 |
| 7,345 | 7,162 | 7,082 | 6,483 | 5,879 |

Muskingum County, Ohio
 Capital Asset Statistics by Program/Activity
 Last Ten Years

| | <u>2011</u> | <u>2010</u> | <u>2009</u> | <u>2008</u> | <u>2007</u> |
|--|-------------|-------------|-------------|-------------|-------------|
| <u>General Government - Legislative and Executive</u> | | | | | |
| Commissioners | | | | | |
| Courthouse - (square feet) | 8,479 | 8,479 | 8,479 | 8,479 | 8,479 |
| Commissioners Administrative Offices - (square feet) | 50,500 | 50,500 | 50,500 | 50,500 | 50,500 |
| Commissioners Administrative Offices - (square feet) | 0 | 0 | 0 | 0 | 8,177 |
| Underwood Building - (square feet) | 10,924 | 10,924 | 10,924 | 10,924 | 0 |
| Auditor | | | | | |
| Courthouse - (square feet) | 11,374 | 11,374 | 11,374 | 11,374 | 11,374 |
| Recorder | | | | | |
| Courthouse - (square feet) | 3,314 | 3,314 | 3,314 | 3,314 | 3,314 |
| Title Office | | | | | |
| Courthouse - (square feet) | 0 | 0 | 0 | 0 | 0 |
| Treasurer | | | | | |
| Courthouse - (square feet) | 3,066 | 3,066 | 3,066 | 3,066 | 3,066 |
| Maintenance | | | | | |
| Courthouse - (square feet) | 10,156 | 10,156 | 10,156 | 10,156 | 10,156 |
| Fleet Garage - (square feet) | 2,600 | 2,600 | 2,600 | 2,600 | 2,600 |
| Prosecutor | | | | | |
| Law Administration Building - (square feet) | 13,450 | 13,450 | 13,450 | 13,450 | 13,450 |
| Building Department | | | | | |
| Records and Courts Facility - (square feet) | 6,112 | 6,112 | 6,112 | 6,112 | 6,112 |
| Information Services | | | | | |
| Records and Courts Facility - (square feet) | 1,753 | 1,753 | 1,753 | 1,753 | 1,753 |
| Records Commission | | | | | |
| Records and Courts Facility - (square feet) | 8,634 | 8,634 | 8,634 | 8,634 | 8,634 |
| Title Office | | | | | |
| Records and Courts Facility - (square feet) | 4,585 | 4,585 | 4,585 | 4,585 | 4,585 |
| Board of Elections | | | | | |
| County Agencies Building - (square feet) | 3,880 | 3,880 | 3,880 | 3,880 | 3,880 |
| <u>General Government - Judicial</u> | | | | | |
| Clerk of Courts | | | | | |
| Courthouse - (square feet) | 5,903 | 5,903 | 5,903 | 5,903 | 5,903 |
| Common Pleas Court | | | | | |
| Courthouse - (square feet) | 11,158 | 11,158 | 11,158 | 11,158 | 11,158 |
| Probate Court | | | | | |
| Courthouse - (square feet) | 3,904 | 3,904 | 3,904 | 3,904 | 3,904 |
| County Court | | | | | |
| Law Administration Building (square feet) | 6,735 | 6,735 | 6,735 | 6,735 | 6,735 |
| Domestic Relations Court | | | | | |
| Records and Courts Facility - (square feet) | 15,747 | 14,927 | 14,927 | 14,927 | 14,927 |
| Municipal Court | | | | | |
| Records and Courts Facility - (square feet) | 5,726 | 5,430 | 5,430 | 5,430 | 5,430 |
| Juvenile Court | | | | | |
| Juvenile Detention Center - (square feet) | 16,441 | 16,164 | 16,164 | 16,164 | 16,164 |

Source: Muskingum County Departments

| 2006 | 2005 | 2004 | 2003 | 2002 |
|--------|--------|--------|--------|--------|
| 8,479 | 8,479 | 8,479 | 8,479 | 8,479 |
| 0 | 0 | 0 | 0 | 0 |
| 8,177 | 8,177 | 8,177 | 8,177 | 8,177 |
| 0 | 0 | 0 | 0 | 0 |
| 11,374 | 11,374 | 11,374 | 11,374 | 11,374 |
| 3,314 | 3,314 | 3,314 | 3,314 | 3,314 |
| 0 | 0 | 0 | 0 | 1,527 |
| 3,066 | 3,066 | 3,066 | 3,066 | 3,066 |
| 10,156 | 10,156 | 10,156 | 10,156 | 10,156 |
| 2,600 | 2,600 | 2,600 | 2,600 | 2,600 |
| 13,450 | 13,450 | 13,450 | 13,450 | 13,450 |
| 6,112 | 6,112 | 6,112 | 6,112 | 0 |
| 1,753 | 1,753 | 1,753 | 1,753 | 0 |
| 8,634 | 8,634 | 8,634 | 8,634 | 0 |
| 4,585 | 4,585 | 4,585 | 4,585 | 0 |
| 3,880 | 3,880 | 3,880 | 3,880 | 3,880 |
| 5,903 | 5,903 | 5,903 | 5,903 | 5,903 |
| 11,158 | 11,158 | 11,158 | 11,158 | 11,158 |
| 3,904 | 3,904 | 3,904 | 3,904 | 3,904 |
| 6,735 | 6,735 | 6,735 | 6,735 | 6,735 |
| 14,927 | 14,927 | 14,927 | 14,927 | 0 |
| 5,430 | 0 | 0 | 0 | 0 |
| 16,164 | 16,164 | 16,164 | 16,164 | 16,164 |

(continued)

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

| | 2011 | 2010 | 2009 | 2008 | 2007 |
|--|--------|--------|--------|--------|--------|
| <u>Public Safety</u> | | | | | |
| Sheriff | | | | | |
| Courthouse - (square feet) | 262 | 371 | 371 | 371 | 371 |
| Jail - (square feet) | 44,601 | 44,601 | 44,601 | 44,601 | 44,601 |
| Records and Courts Facility - (square feet) | 804 | 804 | 804 | 804 | 804 |
| County Agencies Building - (square feet) | 1,704 | 1,704 | 1,704 | 1,704 | 1,704 |
| Child Support Enforcement Agency - (square feet) | 588 | 588 | 588 | 588 | 588 |
| Juvenile Detention Center - (square feet) | 35,930 | 34,529 | 34,529 | 34,529 | 34,529 |
| Work Release Facility - (square feet) | 10,800 | 10,800 | 10,800 | 10,800 | 10,800 |
| Garages - (square feet) | 11,984 | 5,978 | 5,978 | 5,978 | 5,978 |
| Old Roseville Prison - (square feet) | 0 | 0 | 0 | 0 | 0 |
| Sub Station - (square feet) | 0 | 0 | 0 | 0 | 0 |
| Disaster Services | | | | | |
| Administrative Office - (square feet) | 2,440 | 2,440 | 2,440 | 2,440 | 2,440 |
| <u>Public Works</u> | | | | | |
| Litter | | | | | |
| Pole Barns and Warehouse (square Feet) | 14,650 | 0 | 0 | 0 | 0 |
| Engineer | | | | | |
| Courthouse - (square feet) | 1,124 | 1,127 | 1,127 | 1,127 | 1,127 |
| Highway Department - (square feet) | 4,180 | 4,180 | 4,180 | 4,180 | 4,180 |
| Outposts - (square feet) | 5,870 | 1,250 | 1,250 | 1,250 | 1,250 |
| Administrative Office - (square feet) | 2,800 | 2,800 | 2,800 | 2,800 | 2,800 |
| Highway Garages - (square feet) | 20,894 | 19,294 | 19,294 | 19,294 | 19,294 |
| Bridge Department Garage - (square feet) | 3,840 | 3,840 | 3,840 | 3,840 | 3,840 |
| County Road Miles | 530 | 530 | 530 | 530 | 530 |
| Township Road Miles | 704 | 702 | 702 | 701 | 701 |
| State Route Miles | 271 | 271 | 271 | 266 | 266 |
| <u>Human Services</u> | | | | | |
| Developmental Disabilities | | | | | |
| Starlight Industries - (square feet) | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| Starlight Industries Workshop - (square feet) | 15,960 | 15,960 | 15,960 | 15,960 | 15,960 |
| Starlight School - (square feet) | 31,450 | 31,450 | 31,450 | 31,450 | 31,450 |
| Starlight Administration Offices - (square feet) | 9,444 | 9,444 | 9,444 | 9,444 | 9,444 |
| Starlight Bus Garage - (square feet) | 5,400 | 5,400 | 5,400 | 5,400 | 5,400 |
| Children Services | | | | | |
| County Agencies Building - (square feet) | 18,301 | 18,301 | 18,301 | 18,301 | 18,301 |
| Children Services Administrative Offices - (square feet) | 29,928 | 0 | 0 | 0 | 0 |
| Child Support Enforcement Agency | | | | | |
| CSEA Administrative Offices - (square feet) | 31,204 | 31,204 | 31,204 | 31,204 | 31,204 |
| Youth Services | | | | | |
| Juvenile Detention Center - (square feet) | 1,997 | 3,675 | 3,675 | 3,675 | 3,675 |
| Public Assistance | | | | | |
| Job and Family Services Administrative Offices - (square feet) | 22,566 | 10,858 | 10,858 | 10,858 | 10,858 |
| Job and Family Services Administrative Offices - (square feet) | 6,824 | 0 | 0 | 0 | 0 |
| Welfare Administrative Offices - (square feet) | 4,720 | 1,194 | 1,194 | 1,194 | 1,194 |
| <u>Health</u> | | | | | |
| Dog and Kennel | | | | | |
| Dog Pound - (square feet) | 2,670 | 2,670 | 2,670 | 2,670 | 2,670 |
| <u>Enterprise Funds</u> | | | | | |
| Sewer Department | | | | | |
| Sanitary Engineer Office - (square feet) | 6,624 | 6,624 | 6,624 | 6,624 | 6,624 |
| Sewer Lines Laid - (in feet) | 19,958 | 35,789 | 24,607 | 5,547 | 22,417 |
| Water Department | | | | | |
| Water Department Office - (square feet) | 2,240 | 2,240 | 2,240 | 2,240 | 2,240 |
| Water Lines Laid - (in feet) | 13,755 | 17,960 | 13,350 | 54,163 | 58,361 |

Source: Muskingum County Departments

| 2006 | 2005 | 2004 | 2003 | 2002 |
|--------|--------|---------|---------|--------|
| 371 | 371 | 371 | 371 | 371 |
| 44,601 | 44,601 | 44,601 | 44,601 | 44,601 |
| 804 | 804 | 804 | 804 | 804 |
| 1,704 | 1,704 | 1,704 | 1,704 | 1,704 |
| 588 | 588 | 588 | 588 | 588 |
| 34,529 | 34,529 | 34,529 | 34,529 | 34,529 |
| 10,800 | 10,800 | 10,800 | 0 | 0 |
| 5,978 | 5,978 | 5,978 | 5,978 | 5,978 |
| 45,850 | 45,850 | 45,850 | 45,850 | 45,850 |
| 0 | 625 | 625 | 625 | 625 |
| 2,440 | 2,440 | 2,440 | 2,440 | 2,440 |
| 0 | 0 | 0 | 0 | 0 |
| 1,127 | 1,127 | 1,127 | 1,127 | 1,127 |
| 4,180 | 4,180 | 4,180 | 4,180 | 4,180 |
| 1,250 | 1,250 | 1,250 | 1,250 | 1,250 |
| 2,800 | 2,800 | 2,800 | 2,800 | 2,800 |
| 19,294 | 19,294 | 19,294 | 19,294 | 19,294 |
| 3,840 | 3,840 | 3,840 | 3,840 | 3,840 |
| 529 | 518 | 518 | 518 | 518 |
| 715 | 687 | 687 | 687 | 687 |
| 266 | 240 | 240 | 240 | 240 |
| 12,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| 15,960 | 15,960 | 15,960 | 15,960 | 15,960 |
| 31,450 | 31,450 | 31,450 | 31,450 | 31,450 |
| 9,444 | 9,444 | 9,444 | 9,444 | 9,444 |
| 5,400 | 5,400 | 5,400 | 5,400 | 5,400 |
| 18,301 | 18,301 | 18,301 | 18,301 | 18,301 |
| 28,600 | 28,600 | 28,600 | 0 | 0 |
| 31,204 | 31,204 | 31,204 | 31,204 | 31,204 |
| 3,675 | 3,675 | 3,675 | 3,675 | 3,675 |
| 10,858 | 10,858 | 10,858 | 10,858 | 10,858 |
| 21,900 | 21,900 | 21,900 | 0 | 0 |
| 1,194 | 1,194 | 1,194 | 1,194 | 1,194 |
| 2,670 | 2,670 | 2,670 | 2,670 | 2,670 |
| 6,624 | 6,624 | 6,624 | 6,624 | 6,624 |
| 35,264 | 4,411 | 920 | 3,925 | 6,096 |
| 2,240 | 2,240 | 2,240 | 2,240 | 2,240 |
| 51,660 | 50,121 | 150,884 | 117,729 | 0 |

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