



**Auditor of State  
Betty Montgomery**



**FINANCIAL CONDITION  
MUSKINGUM COUNTY**

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## **Auditor of State Betty Montgomery**

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

Muskingum County  
401 Main Street  
Zanesville, Ohio 43701-3519

To the Board of County Commissioners:

We have audited the general purpose financial statements of Muskingum County, Ohio (the County), as of and for the year ended December 31, 2002, and have issued our report thereon dated June 25, 2003. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

#### **Compliance**

As part of obtaining reasonable assurance about whether the County's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of general purpose financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. We did note certain immaterial instances of noncompliance that we have reported to management of the County in a separate letter dated June 25, 2003.

#### **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted certain other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 25, 2003.

743 E. State St. / Athens Mall Suite B / Athens, OH 45701  
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[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

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

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

**Betty Montgomery**  
Auditor of State

June 25, 2003



## Auditor of State Betty Montgomery

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

Muskingum County  
401 Main Street  
Zanesville, Ohio 43701-3519

To the Board of County Commissioners:

#### Compliance

We have audited the compliance of Muskingum County, Ohio (the County), with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2002. The County's major federal programs are identified in the Summary of Auditor's Results Section of the accompanying Schedule of Findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2002.

#### Internal Control Over Compliance

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

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

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses. However, we did note a certain matter involving the internal control over federal compliance that does not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 25, 2003.

**Schedule of Federal Awards Expenditures**

We have audited the general purpose financial statements of Muskingum County as of and for the year ended December 31, 2002, and have issued our report thereon dated June 25, 2003. Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying Schedule of Federal Awards Expenditures is presented for purpose of additional analysis as required by OMB Circular A-133 and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as whole.

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



**Betty Montgomery**  
Auditor of State

June 25, 2003



**MUSKINGUM COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2002**

<b>FEDERAL GRANTOR/ Pass-Through Grantor/ Program Title</b>	<b>Pass Through Grantor/Award Number</b>	<b>Federal CFDA Number</b>	<b>Expenditures</b>	<b>Non Cash Expenditures</b>
<b>UNITED STATES DEPARTMENT OF AGRICULTURE</b>				
Passed Through Ohio Department of Education:				
Nutrition Cluster:				
Food Distribution Program	N/A	10.550	\$	\$11,673
School Breakfast Program	N/A	10.553	25,920	
National School Lunch Program	N/A	10.555	<u>42,059</u>	<u></u>
Total Nutrition Cluster:			<u>67,979</u>	<u>11,673</u>
Total United States Department of Agriculture			67,979	11,673
<b>UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
Passed Through Ohio Department of Development:				
Community Development Block Grant	B-F-01-055-1	14.228	182,303	
	B-F-98-055-1	14.228	20,175	
	B-F-97-055-1	14.228	76,564	
	B-F-95-055-1	14.228	3,599	
	B-E-00-055-1	14.228	64,600	
	B-F-00-055-1	14.228	130,095	
	B-C-01-055-1	14.228	135,388	
	B-P-01-055-1	14.228	<u>125,000</u>	<u></u>
Total Community Development Block Grant			737,724	
Home Investment Partnership Program	B-C-01-055-02	14.239	<u>19,975</u>	<u></u>
Total United States Department of Housing and Urban Development			757,699	
<b>FEDERAL EMERGENCY MANAGEMENT AGENCY</b>				
Passed Through Ohio Department of Public Safety:				
Terrorism Management Consequence Preparedness Grant	J-237	83.552	<u>5,493</u>	<u></u>
Total Federal Emergency Management Agency			5,493	

(Continued)

**MUSKINGUM COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2002  
(Continued)**

<b>FEDERAL GRANTOR/ Pass-Through Grantor/ Program Title</b>	<b>Pass Through Grantor/Award Number</b>	<b>Federal CFDA Number</b>	<b>Expenditures</b>	<b>Non Cash Expenditures</b>
<b>UNITED STATES DEPARTMENT OF LABOR</b>				
Passed Through Ohio Department of Job and Family Services and Ohio Valley Employment Resource:				
Central Ohio Coal	C-99-31-01-00	17.246	5,333	
Passed Through Ohio Department of Jobs and Family Services:				
Workforce Investment Act:				
Workforce Investment Act-Youth	N/A	17.259	668,110	
Workforce Investment Act-Youth Administration	N/A	17.259	23,179	
Workforce Investment Act-Youth Total			<u>691,289</u>	
Workforce Investment Act - Adult	N/A	17.258	932,530	
Workforce Investment Act - Adult Administration	N/A	17.258	32,353	
Workforce Investment Act - Adult Total			<u>964,883</u>	
Workforce Investment Act - Dislocated Worker	N/A	17.260	198,869	
Workforce Investment Act - Dislocated Worker Administration	N/A	17.260	6,900	
Workforce Investment Act - Dislocated Worker Total			<u>205,769</u>	
Total Workforce Investment Act:			<u>1,861,941</u>	
Total United States Department of Labor			1,867,274	
<b>UNITED STATES DEPARTMENT OF EDUCATION</b>				
Passed Through Ohio Department of Education:				
Special Education - Grants to States	6B-SF-03P	84.027	20,383	
	6B-SF-02P	84.027	30,473	
Total Special Education - Grants to States			<u>50,856</u>	
Special Education - Preschool Grant	PG-S1-02P	84.173	5,243	
	PG-S1-03P	84.173	8,938	
Total Special Education - Preschool Grant			<u>14,181</u>	
Innovative Education Program Strategies	C2-S1-2002	84.298	3,059	
Total Innovative Education Program Strategies			<u>3,059</u>	
Total United States Department of Education:			68,096	

(Continued)

**MUSKINGUM COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2002  
(Continued)**

<b>FEDERAL GRANTOR/ Pass-Through Grantor/ Program Title</b>	<b>Pass Through Grantor/Award Number</b>	<b>Federal CFDA Number</b>	<b>Expenditures</b>	<b>Non Cash Expenditures</b>
<b>UNITED STATES DEPARTMENT OF JUSTICE</b>				
Passed Through Ohio Department of Public Safety:				
Juvenile Accountability Block Grant Program	2000-JB-001-A217	16.523	13,413	
	2000-JC-00706004	15.523	<u>56,340</u>	
Total Juvenile Accountability Block Grant Program			69,753	
State Domestic Preparedness Program	K195	16.007	50,000	
	J809	16.007	<u>45,245</u>	
Total State Domestic Preparedness Program			95,245	
Passed Through Ohio Department of Criminal Justice:				
Edward Byrne Memorial Grant Program	199-DG-D02-7457	16.679	20,000	
Direct Programs:				
COPS in School	SHWX00064	16.710	<u>62,001</u>	
Total United States Department of Justice			246,999	
<b>UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
Passed Through Ohio Department of Mental Retardation and Developmental Disabilities:				
Social Services Block Grant	N/A	93.667	79,007	
Medical Assistance Program	N/A	93.778	<u>807,316</u>	
Total United States Department of Health and Human Services			<u>886,323</u>	
<b>CORPORATION FOR NATIONAL COMMUNITY SERVICE</b>				
Passed Through Ohio Department of Youth Services:				
AmeriCorps Program	N/A	94.006	<u>5,444</u>	
Total Corporation for National and Community Service			<u>5,444</u>	
<b>TOTAL FEDERAL AWARDS EXPENDITURES</b>			<b><u>\$3,905,307</u></b>	<b><u>\$11,673</u></b>

**MUSKINGUM COUNTY**

**NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2002**

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE B - FOOD DISTRIBUTION**

Nonmonetary assistance, such as food received from the United States Department of Agriculture, is reported in the Schedule at the fair market value of the commodities received and consumed. Monies are commingled with State grants. It is assumed federal monies are expended first. At December 31, 2002, the County had no significant food commodities in inventory.

**MUSKINGUM COUNTY**  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A -133 § .505**

**FOR THE YEAR ENDED DECEMBER 31, 2002**

<b>1. SUMMARY OF AUDITOR'S RESULTS</b>
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<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	<b>Unqualified</b>
<b>(d)(1)(ii)</b>	<b>Were there any material control weakness conditions reported at the financial statement level (GAGAS)?</b>	<b>No</b>
<b>(d)(1)(ii)</b>	<b>Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?</b>	<b>No</b>
<b>(d)(1)(iii)</b>	<b>Was there any reported material non-compliance at the financial statement level (GAGAS)?</b>	<b>No</b>
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weakness conditions reported for major federal programs?</b>	<b>No</b>
<b>(d)(1)(iv)</b>	<b>Were there any other reportable internal control weakness conditions reported for major federal programs?</b>	<b>No</b>
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	<b>Unqualified</b>
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510?</b>	<b>No</b>
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	<b>Workforce Investment Act Program CFDA #17.255 Medical Assistance Program - CDFA #93.778</b>
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	<b>Type A: &gt; \$ 300,000 Type B: all others</b>
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	<b>Yes</b>

**MUSKINGUM COUNTY**  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A -133 § .505**

**FOR THE YEAR ENDED DECEMBER 31, 2002**  
**(Continued)**

<b>2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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There were no findings required to be reported.

<b>3. FINDINGS FOR FEDERAL AWARDS</b>
---------------------------------------

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

MUSKINGUM COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS  
OMB CIRCULAR A -133 § .315 (b)

FOR THE YEAR ENDED DECEMBER 31, 2002

<u>Finding Number</u>	<u>Finding Summary</u>	<u>Fully Corrected?</u>	<b>Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain:</b>
2001-001	Noncompliance with Ohio Rev. Code Section 5705.10 for negative fund balances	Yes	Corrected
2001-002	Noncompliance with Ohio Rev. Code Section 5705.41(B) for expenditures exceeding appropriations	Yes	Corrected





***Muskingum County, Ohio***

**Comprehensive Annual  
Financial Report**

**For the Year Ended December 31, 2002**

***Anita J. Adams***

**Muskingum County Auditor**

Prepared by the Muskingum County Auditor's Office



# **INTRODUCTORY SECTION**





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

**Real Property Division**

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

**Personal Property Division**

**Regina K. Price, Supervisor**  
Mollye A. Beale

**Data Processing**

**Alan K. Reed, Systems Manager**

**Appraisal Division**

**Todd Hixson             Steve Neilley**  
**Brent Huffman**

**Mapping Division**

**Eugene Durant**

**Fiscal Service Division**

**Debra J. Nye, Chief Administrator**  
Jan E. Bates             Jennifer Scott  
Beth Norman             Sharon Smart  
Sheila Mills

**Inspector of Weights  
and Measures**

**Charles Conkle**

**Muskingum County, Ohio**  
**Comprehensive Annual Financial Report**  
**For the Year Ended December 31, 2002**  
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**Comprehensive Annual Financial Report**  
**For the Year Ended December 31, 2002**  
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**Comprehensive Annual Financial Report**  
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# Muskingum County Auditor

401 MAIN STREET, ZANESVILLE, OHIO 43701

(740) 455-7109

FAX (740) 455-7182

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Anita J. Adams

AUDITOR

---

June 25, 2003

Honorable R. Edward Kenily

Honorable Donald Madden

Honorable Dorothy M. Montgomery

## Citizens of Muskingum County

I am pleased to submit the Comprehensive Annual Financial Report (CAFR) of Muskingum County for the year ended December 31, 2002. The CAFR includes financial statements and other financial and statistical data that conform to Generally Accepted Accounting Principles (GAAP), as applicable to governmental entities. Responsibility for both the accuracy of the presented data and completeness and fairness of the presentation, including all disclosures, rests with the management of the County, specifically the County Auditor. To the best of my knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds and account groups of the County. This report will provide the taxpayers of Muskingum County with comprehensive financial data in a format that enables them to gain a true understanding of the County's financial affairs.

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

## GENERAL INFORMATION

Muskingum County was created by an act of the Ohio General Assembly on March 1, 1804. The name “Muskingum” is derived from the Delaware Indian language, meaning “Elk Eye River,” which refers to the Muskingum River. The first courthouse, a two story hewn-log building, was erected in 1808 on the corner of Fourth and Main Streets in Zanesville at a cost of \$480. The present courthouse was built at the same location in 1874 at a cost of \$223,160. A rededication of the Muskingum County Courthouse was held June 4, 2002 in celebration of its 125<sup>th</sup> Anniversary.

Muskingum County encompasses twenty-five townships, ten villages, and the City of Zanesville which is the County seat. The County includes 653 square miles and has a population of 84,585 based on the 2000 Census. The population for the City of Zanesville is 25,586.

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

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

Excellent medical care is available to area citizens through Bethesda Hospital and Good Samaritan Medical Center. These facilities offer a total of 398 beds and were recently combined to create Genesis Health Care Systems.

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

One daily newspaper serves the County. The County is within the broadcast area of five television stations and several AM and FM radio stations. Cable television is available to many County residents and offers government, education, and community access channels in addition to entertainment channels.

## REPORTING ENTITY

The reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements of the County are not misleading. The County’s reporting entity has been defined in accordance with principles established by the Governmental Accounting Standards Board (GASB). The primary government consists of all funds, departments, boards and agencies that are not legally separate from the County. For Muskingum County, the primary government includes the Children Services Board, the Board of Mental Retardation and Developmental Disabilities, Tuberculosis Clinic Board, the Board of Mental Health and Recovery Services and all departments and activities that are directly operated by the elected county officials.

Component Units are legally separate organizations for which the County is financially accountable. The County is financially accountable if the County appoints a voting majority of the governing board and (1) the County is able to significantly influence the programs or services performed or provided; or (2) the County is legally entitled to or can access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance deficits of, or provide financial support to the organization; or the County is obligated for the debt of the organization. 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 County's component units, Muskingum Starlight Industries, Inc. and the Transportation Improvement District.

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

Joint Solid Waste District  
Mental Health and Recovery Services Board  
Mid Eastern Ohio Regional Council of Governments (MEORC)  
Southeast Area Transit Authority (SEAT)  
Zanesville - Muskingum Family and 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

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

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

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

Information regarding the related organizations is presented in Note 23.

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

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

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

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

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

Muskingum County employs 1,075 people who provide its citizens with a wide range of services that include human and social services, health and community assistance related services, civil and criminal justice system services, road and bridge maintenance, and other general and administrative support services. The following represent some of the major programs/services provided to Muskingum County citizens.

#### Job and Family Services

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

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

#### County Child Welfare Program

This Program provides for foster care and other children services in the County and is administered by the seven member Children Services Board. The Board of County Commissioners appoints six members, and the Juvenile Court appoints one. Each member serves a four-year term. Operating expenditures for 2002 were \$5,835,268. In 1985, County voters approved a 2.0 mill levy for operating expenses of the Children Services Board. This levy was first collected in 1986 was voted as a ten year replacement levy in 1995 and will expire in 2005. The activity of this program is reflected in the Children Services Levy Special Revenue Fund.

### Veterans Service Commission

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

### Mental Retardation and Developmental Disabilities Program

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

The Board is the largest department in the County government, with 130 full-time employees on its payroll as of December 31, 2002, and is primarily accounted for in the Starlight School Levy Special Revenue Fund.

### Mental Health Program

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

### County Home

The County Home is an 80-bed facility managed by a superintendent who is appointed by and reports directly to the Board of County Commissioners. Originally constructed in 1882, the County Home is a three-story building with dining and laundry facilities. An addition was made in 1973, increasing the facility to its current size of approximately 10,000 square feet. Extensive renovation was done in 1982 and 1983.

Admission to the County Home is based on need and medical requirements with preference given to residents of the County. The home currently houses 78 residents.

The County Home has 83 employees including, among others, one general practitioner employed by contract, four registered nurses, nine licensed practical nurses, approximately thirty-seven nurses aides, four nursing supervisors, approximately twenty-five employees in: dietary, laundry, and maintenance, and activities, three office clerks and one superintendent.

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

### Tuberculosis Clinic

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

### Justice System

As part of the administration of the justice system, the County maintains the Common Pleas Court and the Probate Court. The Prosecutor is designated by Ohio law as the Chief Legal Counsel for all County offices, boards and agencies, including the Board of County Commissioners, the Auditor, Treasurer, and all townships and local school districts. In addition, the Prosecutor is a member of the County Budget Commission.

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

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

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

## ECONOMIC CONDITION AND OUTLOOK

### Overview

Muskingum County's economic condition and outlook remained strong, bolstered by several new business developments and an ever-growing tourism industry.

### Infrastructure

An essential location and excellent transportation amenities have always been a strength in the local economy which grew during 2002.



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

Local officials continued with plans to construct a new county road between Zanesville and Dresden. The limited-access, two-lane highway called NorthPointe Drive will run from its current northern terminus at Richvale Road and intersect with Ohio Route 60 near the Main Street intersection in Dresden. The roadway will be approximately three miles shorter than the corresponding section of Ohio Route 60. It will also be far less winding and it is hoped that limiting access to just two intersections between both ends will result in far fewer traffic accidents. Property acquisition for the road began in 1999 and was completed in 2000. Preliminary construction work began in the fall of 2000, and full construction began in January 2001. The project will be completed in 2003 and will include enough right-of-way for expansion to a four-lane highway in the future. Also included will be an addition of changing the intersection of Route 60 and Main Street Dresden with NorthPointe Drive.

Our community's lead economic development agency, the Zanesville-Muskingum County Port Authority, further developed the EastPointe Industrial Park in response to The New Bakery of Ohio, Inc.'s expansion project. The dual track rail facility has been completed and will be utilized not only by The New Bakery of Ohio, Inc., but it will afford other companies the opportunity to utilize rail service.

### Marketing

The Port Authority and the Zanesville-Muskingum County Chamber of Commerce continued their coordinated commitment to market the community, combining resources on national and regional advertising ventures and through attendance at trade shows. Local representatives participated in the Society of Automotive Engineers Conference held in Detroit, Michigan, and also attended the National Association of Industrial and Office Properties event held in Nashville, Tennessee. Advertisements for Zanesville-Muskingum County were placed in Business First newspaper, American West magazines, on billboards at Port Columbus International Airport and also on WTVN radio. New promotional pieces, as well as a new CD Rom, were put into service and made available for marketing purposes.

The Port Authority and Chamber of Commerce also continued their Retention & Expansion program during 2002. Local development representatives queried fifty-eight (58) local employers to share information and assist with concerns.

### Tourism

Tourism has a tremendous economic impact on Muskingum County. During 2002, an estimated 2.5 million people enjoyed the community's wide range of recreational and cultural activities. The Longaberger Company's influence continued to grow, as more than 475,000 people visited the basket-maker's manufacturing campus, including The Homestead near Frazeytsburg and the related shops and restaurants in Dresden. The Wilds, a 9,100-acre endangered species preserve near Chandlersville in southeastern Muskingum County, hosted more than 60,000 visitors in 2002. Tourists also enjoyed stops at the National Road/Zane Grey Museum near Norwich, three state parks, the Zanesville Art Center, Historic Zanesville, the Lorena Sternwheeler, and the famous Y Bridge. Pottery attractions and manufacturers are also big tourism business in our area as well. Muskingum County is known for its pottery heritage and it is still alive and well today. The John and Annie Glenn Historic Site is a museum dedicated to telling 20<sup>th</sup> century American history through the lives of John and Annie Glenn and to creating educational programs for learners of all ages. Alan Cottrill Sculpture Studio and Gallery will be opening in June of 2003 in downtown Zanesville. The Cottrill Gallery will feature over 200 Bronze Sculptures, Scores of Terra Cotta and Plaster Pieces and a sculptor at work in his studio. This Gallery will be an excellent addition to the tourism industry in Muskingum County.

## Agriculture

Muskingum County remained strong in agriculture. In 2002 there was 190,000 acres of farmland in Muskingum County. The number of farms totaled 1,180 with the average size of the farm being 161 acres. The total amount of cash receipts was \$22,746,000 and the number of dollars per farm totaled \$18,644.

## Labor

According to the latest census report, Muskingum County's population grew by 3.1 percent.

The total labor force in Muskingum County at the end of 2002 was 44,200, down about 1,500 from 2001. The 2002 unemployment average was 6.4 percent, up from 5.9 percent the year before.

## MAJOR INITIATIVES

### Current Year Projects

2002 Enterprise Zone Agreements and Projects - Six companies signed tax abatement agreements for projects in 2002. Lear Corporation expanded their Linden Avenue facility and Mattingly Foods, Inc. added a 45,000 square foot freezer and made improvements to existing buildings. Worthington Foods (Kellogg's) added a new fryer and conveying equipment, Bee Holding, Inc. purchased new embroidery equipment, Economy Linen and Towel Service of Zanesville purchased a computerized monorail linen sorting machine, shuttle and dryer, and Muskingum Iron and Metal purchased new equipment.

Infrastructure - Zanesville-Muskingum County has three parks for development, EastPointe Park, NorthPointe Park and the Airport Distribution Park. All three parks have infrastructure on site and acreage available for development.

### Future Projects

2003 Enterprise Zone Agreements and Projects - Two companies signed tax abatement agreements for projects during the early part of 2003:

- € BDP Services, Inc., dba Sports Art, will purchase new embroidery machines and a screen printing machine.
- € Plaskolite, Inc. will construct a 25,000 square foot manufacturing facility. They will also purchase new machinery, equipment and inventory.

Expanded Instrument Landing System - After several years of work, Congress during the fall of 1998, included funding in the Federal Aviation Administration budget for an Expanded Instrument Landing System at Zanesville Municipal Airport. Land acquisition and preparation began during 1999 and continued during 2001. Installation began in 2002 with completion during 2003.

NorthPointe Drive - This project by the Muskingum County Transportation Improvement District (TID) gathered steam in 2000. The TID in 1999 secured a low-interest loan from the Ohio Department of Transportation's State Infrastructure bank to fund the project. A portion of that loan will be repaid by The Longaberger Company's Tax Increment Financing agreement connected with the company's new 500,000 square-foot distribution center. The road project will extend NorthPointe Drive from its current terminus at Richvale Road northward to Ohio 60 at the southern Dresden Village limits. Right-of-way property acquisition began during 1999 and was completed in 2000. Construction also began later in 2000 with completion expected in 2003. The new, limited-access two-lane section will be about three miles shorter than the corresponding section of Ohio 60, and far less winding.

State Route 93/US 22 Connector - This project is proceeding as the feasibility study has been completed. The environmental study and the placement of the corridor are now underway. This project is very important not only locally, but also for the region. Traffic flow and congestion will be alleviated, as well as access to the medical facilities will be greatly improved, including Genesis HealthCare System.

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

- € Construction of a new road on Zanesville's northwest side connecting Ohio 60 and Ohio 146 and alleviating traffic on congested Maple Avenue (Ohio 60).
- € Construction of a connector road between the Ohio 93/U.S. 22 intersections near Avondale to a point along U.S. 40 west of Zanesville.

## FINANCIAL INFORMATION

### Basis of Accounting

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

### Internal Control

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

The County utilizes a fully automated accounting system as well as automated systems for control of fixed assets and payroll. These systems, coupled with the manual auditing of each voucher prior to payment by the accounting department of the Auditor's Office, ensure that the financial information generated is both accurate and reliable.

As a recipient of federal funds, the County has a responsibility to see that adequate internal control is in place to ensure compliance with applicable laws and regulations related to those programs. The County's day-to-day accounting and budgetary records are maintained on a basis other than one in compliance with generally accepted accounting principles (GAAP). For financial reporting purposes, the accounting records are converted to the modified accrual basis for all Governmental, Expendable Trust and Agency funds and the accrual basis for Proprietary funds.

### Budgetary Control

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

### General Government Functions

Revenues for the governmental funds, which include General, Special Revenue, Debt Service, and Capital Projects funds totaled \$71,121,815 in 2002. The following schedule presents a summary of all governmental funds' revenues for the year ended December 31, 2002. The revenues are compared to the prior year.

<b>Revenues</b>	<b>2001 Amount</b>	<b>2002 Amount</b>	<b>2002 % of Total</b>	<b>Change</b>	<b>Percent Change</b>
Property and Other Taxes	\$11,844,518	\$11,172,659	15.72%	(\$671,859)	(5.67%)
Permissive Sales Taxes	13,246,444	13,592,599	19.11	346,155	2.61
Charges for Services	6,917,108	6,985,268	9.82	68,160	0.99
Licenses and Permits	461,370	472,190	0.66	10,820	2.35
Fines and Forfeitures	583,213	766,609	1.08	183,396	31.45
Intergovernmental	37,477,218	34,955,974	49.15	(2,521,244)	(6.73)
Special Assessments	155,040	152,200	0.21	(2,840)	(1.83)
Interest	2,537,866	1,500,122	2.11	(1,037,744)	(40.89)
Rent	914,550	598,970	0.84	(315,580)	(34.51)
Payment in Lieu of Taxes	393,154	360,421	0.51	(32,733)	(8.33)
Other Revenue	681,329	564,803	0.79	(116,526)	(17.10)
<b>Total Revenues</b>	<b>\$75,211,810</b>	<b>\$71,121,815</b>	<b>100.00%</b>	<b>(\$4,089,995)</b>	<b>(5.44%)</b>

Taxes and intergovernmental receipts are the major components of the County's revenues. The 11.39 percent average decrease in taxes and payment in lieu of taxes over 2001 levels was the result of general economic decline in the County and the decrease in valuation due to gas and electric deregulation. Rent revenue decreased by \$315,580 or 34.51 percent due to the retirement of outstanding debt which was being repaid by this revenue source. Fines and forfeitures reflect increases primarily due to increased collections of delinquent fines and forfeitures. Intergovernmental revenues decreased \$2,521,244 or 6.73 percent during 2002 due primarily to decreased public assistance receipts. Interest revenue decreased by 40.89 percent due to lower interest rates during 2002. Other revenue decreased by 17.10 percent as a result of decreased reimbursements from the prior year.

The following schedule presents a summary of all governmental fund expenditures for the year ended December 31, 2002 which totaled \$71,020,551:

<b>Expenditures</b>	<b>2001 Amount</b>	<b>2002 Amount</b>	<b>2002 % of Total</b>	<b>Change</b>	<b>Percent Change</b>
General Government:					
Legislative and Executive	\$9,354,515	\$10,222,311	14.39%	\$867,796	9.28%
Judicial	4,298,202	4,710,982	6.63	412,780	9.60
Public Safety	7,122,080	7,448,024	10.49	325,944	4.58
Public Works	6,108,478	6,448,298	9.08	339,820	5.56
Health	1,049,478	1,086,797	1.53	37,319	3.56
Human Services	36,831,751	33,474,700	47.13	(3,357,051)	(9.11)
Other	4,000	4,000	.01	0	0.00
Capital Outlay	2,309,450	3,820,691	5.38	1,511,241	65.44
Intergovernmental	1,570,241	1,662,730	2.34	92,489	5.89
Debt Service	2,650,483	2,142,018	3.02	(508,465)	(19.18)
Total Expenditures	\$71,298,678	\$71,020,551	100.00%	(\$278,127)	(0.39%)

Overall, expenditures remained consistent with only a total decrease of \$278,127. General government expenditures increased \$1,280,576 due to inflationary increases for salaries, employee benefits, supplies and equipment. Public safety increased \$325,944 or 4.58 percent due to inflationary increases for salaries, employee benefits, supplies, and equipment purchases. Public works expenditures increased by 5.56 percent due primarily to increased expenditures in the Motor Vehicle and Gasoline Tax Fund. Human Services expenditures decreased \$3,357,051 or 9.11 percent due to decreased expenditures in public assistance activities. Capital outlay expenditures increased \$1,511,241 or 65.44 percent due to the completion of several construction projects in 2002.

#### General Fund Balance

The General Fund encompasses the general government functions of the County and all other functions not accounted for in other funds. The fund balance of the General Fund at year end 2001 was \$12,437,740 and the 2002 balance was \$10,467,681. This represents a decrease of \$1,970,059 or 15.84 percent which can be attributed to increases in operating expenditures and decreases in tax, intergovernmental, rent, and payment in lieu of taxes revenues.

#### Enterprise Funds

Enterprise funds are used to finance and account for the acquisitions, operations, and maintenance of County facilities and services designed to be entirely, or predominantly, self-supported from user charges. Operations are accounted for in such a manner as to show a profit or loss on a basis comparable with industries in the private section. The County's Sewer Enterprise Fund had a net income of \$785,178 for the year ended December 31, 2002 and deficit retained earnings of \$7,075,063. This deficit in the Sewer Enterprise Fund is due to accumulated losses. Management is reviewing and analyzing the sewer operations to determine appropriate measures necessary to eliminate the deficit. The Sunshine Child Care Enterprise Fund had a net loss of \$4,868 for the year ended December 31, 2002, and made a residual equity transfer out of \$40,185 as a result of the elimination of this activity within the County. The Water Enterprise Fund had a net income of \$40,206 and retained earnings of \$495,339.

### Internal Service Funds

The Internal Service funds are used to account for revenues and expenses related to the Self-Insurance Health and Self-Insurance Workers' Compensation Funds. In total, the Internal Service Funds had a net income of \$1,216,694 for the year ended December 31, 2002. The Self-Insurance Health Internal Service Fund had a net income of \$1,125,448 for the year ended December 31, 2002, and deficit retained earnings of \$587,230. The loss is due to insufficient premiums being charged for the health insurance program. The Self-Insurance Workers' Compensation Fund had a net income of \$91,246 and retained earnings of \$1,667,964. This net income is due to the change in estimate of claims payable as reported in 2001. Management is reviewing and analyzing the health insurance program to determine the appropriate measure necessary to eliminate the deficit.

### Fiduciary Funds

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

### Cash Management

The County has an investment program that recognizes and calculates the lag between issue and redemption of warrants. Investment procedures are restricted by the provisions of the Revised Code. Except for nonparticipating investment contracts, investments are reported at fair value which is based upon quoted market prices. Nonparticipating investment contracts are reported at cost or amortized cost. All investments are in Certificates of Deposit and Prime Investment Accounts in local financial institutions. Interest earnings for 2002 totaled \$1,502,496 for the County (Primary Government), \$11,181 for Muskingum Starlight Industries, Inc., and \$7,712 for the Transportation Improvement District (Component Units).

### Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to or destruction of assets; errors and omissions; employee injuries and natural disasters. By contracting with the County Risk Sharing Authority (CORSA) for liability, property, casualty and crime insurance, the County has addressed these various types of risks.

Under the CORSA program for general liability, auto liability, errors and omissions for public officials, and law enforcement liability, the County has \$6,000,000 of total liability coverage and no annual aggregate (except errors and omissions for public officials liability which has a \$6,000,000 annual aggregate) with a \$2,500 deductible per occurrence. Uninsured/Underinsured Motorists are covered in the amount of \$250,000 for each occurrence. Property damage is on a replacement cost basis for a blanket amount of \$100,000,000 on buildings and contents. The Hartford Steam Boiler Inspection and Insurance Company provides the County's boiler and machinery coverage, in the amount of \$100,000,000 for each accident. Employee dishonesty, money and securities inside and out, money orders and counterfeit, and depositor's forgery are covered in the amount of \$1,000,000 for each and every loss.

During 2000, the County entered into an agreement with the Ohio Bureau of Workers' Compensation changing their workers' compensation coverage from a self-insured program to the Workers Compensation Group Plan, an insurance purchasing pool.

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

### Employee Insurance

The County maintains a self-insurance fund program for employee health benefits including dental. An administrator was hired to monitor and process all claims. The County carries an excess coverage insurance policy for individual claims in excess of \$90,000 and aggregate annual claims in excess of \$7,750,835. The County also offers life insurance coverage through Canada Life Insurance Company and fully funded vision coverage through the Vision Service Plan, Inc..

### Debt Administration

The County had \$17,775,000 in general obligation bonds outstanding as of December 31, 2002. The 1989 County Office Building Bonds and the 1998 County Facilities Refunding Bonds in the amount of \$6,915,000 will be retired through rental income from departments located in the building. Library bonds in the amount of \$200,000 were retired during 2002 and were originally issued to build a new library for the Muskingum County Library. Under Ohio law, the County was required to receive the Library's levy proceeds to administer the repayment of the debt for the library. Child Support Enforcement Building and Juvenile Detention Facility bonds in the amount of \$8,105,000 will be repaid from property taxes. During 2002, \$2,755,000 in general obligation various purpose bonds were issued for facility purchases and various construction and improvements in the County and also to make an intergovernmental loan to the County Fairboard. These bonds will be retired through property taxes and also by an agreement with the County Fairboard to secure repayment for their portion of the outstanding bonds.

Avondale Special Assessment, Falls Township Special Assessment OWDA, Maysville Special Assessment OWDA, Nob Hill Special Assessment and Ash Meadows Special Assessment Bonds in the amount of \$1,307,063 will be repaid by special assessments levied against property owners who specifically benefited from the sewer project financed from the bonds. Should the property owners fail to pay their assessment, the County would be responsible for the debt service payment.

The County had \$2,206,500 in outstanding sewer revenue bonds, \$2,780,965 in outstanding sewer and water general obligation bonds as well as the \$1,962,055 OWDA loans to be paid from Sewer and Water Fund revenues derived by the County from operation of the sewer and water systems.

The County also had \$1,016,017 in outstanding notes. Of that total, \$290,000 represent general obligation bond anticipation notes. The note proceeds were used to fund a road extension in the capital projects funds. The County issued \$1,250,000 in new bond anticipation notes during 2002 for the construction and renovation of the County Records Building. The Brandywine Loop Extension notes will be retired with payments in lieu of taxes. The County had \$450,392 outstanding in revenue anticipation notes associated with an energy conservation loan that will be retired with savings from energy conservation measures. The County had \$275,625 in Ohio Public Works Commission (OWPC) revenue anticipation notes outstanding as of December 31, 2002. These notes were issued for various road projects in the County and will be repaid with motor vehicle permissive tax revenues. During 2002, the County issued \$810,000 in new bond anticipation notes for various sewer projects. These notes were retired from a bond issuance in 2002. As of December 31, 2002, the legal debt margin within the overall debt limitation was \$18,772,179.

## INDEPENDENT AUDIT

Included in the report is an unqualified audit opinion rendered on the County's financial statements as of December 31, 2002 by our independent auditor, Betty Montgomery, Auditor of State. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the Federal Single Audit Act Amendments of 1996 and related OMB Circular A-133.

## AWARDS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Muskingum County for its comprehensive annual financial report for the year ended December 31, 2001. This was the eleventh consecutive year that the government has achieved the prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

## ACKNOWLEDGMENTS

The publication of this CAFR represents an important achievement in the ability of Muskingum County to provide significantly enhanced financial information and accountability to the Citizens of Muskingum County, elected officials and investors.

The preparation and publication of this report would not have been possible without the cooperation of each elected official, department head, and a number of County employees. I am grateful for their assistance and cooperation.

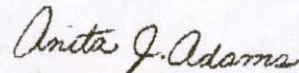
I offer my sincere thanks and gratitude to Debra Nye and the Accounting Staff for their dedication and hard work as leaders in this undertaking.

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

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

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

Sincerely,



Anita J. Adams  
Muskingum County Auditor



# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Muskingum County,  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2001

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



President

Executive Director

***Muskingum County, Ohio***

***Elected Officials***

***December 31, 2002***

***Board of Commissioners***

---

Donald D. Madden  
R. Edward Kenily  
Dorothy M. Montgomery

***County Auditor***

---

Anita J. Adams

***County Treasurer***

---

Phillip D. Murphy

***County Recorder***

---

Karen B. Vincent

***County Engineer***

---

Loren C. Camp

***Court of Common Pleas***

***General***

---

Mark C. Fleegle  
Howard S. Zwelling

***Court of Common Pleas***

***Domestic Relations***

---

Jeffrey A. Hooper

***County Court***

---

Kelly J. Cottrill  
Jay F. Vinsel

***Clerk of Courts***

---

Todd A. Bickle

***County Coroner***

---

Dr. Howard Marsh

***Prosecutor***

---

D. Michael Haddox

***County Sheriff***

---

Robert J. Stephenson

***Court of Common Pleas***

***Probate and Juvenile***

---

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## **FINANCIAL SECTION**

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**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT**

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

We have audited the accompanying general-purpose financial statements of Muskingum County, as of and for the year ended December 31, 2002, as listed in the table of contents. These general-purpose financial statements are the responsibility of Muskingum County's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

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

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of Muskingum County, as of December 31, 2002, and the results of its operations and the cash flows of its proprietary fund types and component unit for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2003, on our consideration of Muskingum County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for additional analysis and are not a required part of the general-purpose financial statements. We subjected this information to the auditing procedures applied in the audit of the general-purpose financial statements. In our opinion, it is fairly stated in all material respects, in relation to the general-purpose financial statements taken as a whole.

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

A handwritten signature in black ink that reads "Betty Montgomery".

**Betty Montgomery**  
Auditor of State

June 25, 2003

743 E. State St. / Athens Mall Suite B / Athens, OH 45701  
Telephone: (740) 594-3300 (800) 441-1389 Fax: (740) 594-2110  
[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

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Muskingum County, Ohio  
 Combined Balance Sheet  
 All Fund Types, Account Groups and Discretely Presented Component Units  
 December 31, 2002

	Governmental Fund Types				Proprietary
	General	Special Revenue	Debt Service	Capital Projects	Enterprise
<b>Assets and Other Debits:</b>					
<b>Assets:</b>					
Equity with County Treasurer:					
Equity in Pooled Cash and					
Cash Equivalents	\$10,083,855	\$20,913,835	\$1,698,706	\$5,850,510	\$3,404,514
Cash and Cash Equivalents	0	0	0	0	0
Cash and Cash Equivalents in					
Segregated Accounts	0	61,590	0	31,784	0
Investments in Segregated Accounts	0	0	0	0	0
Receivables:					
Property and Other Taxes	0	0	0	0	0
Permissive Sales Taxes	2,233,358	0	0	0	0
Payment in Lieu of Taxes	7,444	236,245	0	99,981	0
Accounts	94,521	53,673	0	408	1,196,176
Contracts	0	0	0	0	0
Special Assessments	0	0	0	0	0
Interfund	47,615	0	0	0	0
Accrued Interest	155,031	0	0	0	0
Loans	0	0	409,894	0	0
Due from Other Funds	935,802	1,632,982	0	0	0
Due from Component Unit	0	0	0	870,000	0
Due from Agency Funds:					
Property and Other Taxes	2,750,266	10,281,854	0	0	0
Special Assessments	0	0	1,785,833	0	0
Due from Other Governments	280,632	3,682,656	0	68,695	0
Materials and Supplies Inventory	131,266	325,417	0	14,957	1,329
Deferred Charges	0	0	0	0	34,994
Prepaid Items	128,526	38,756	0	0	0
Fixed Assets (Net, where applicable, of Accumulated Depreciation)	0	0	0	0	26,293,277
<b>Other Debits:</b>					
Amount Available in Debt Service					
Fund for Retirement of General					
Obligation Bonds	0	0	0	0	0
Amount Available in Debt Service					
Fund for Retirement of Special					
Assessment Bonds	0	0	0	0	0
Amount Available to Pay Long-Term					
Contracts Payable	0	0	0	0	0
Amount to be Provided from					
General Government Resources					
	0	0	0	0	0
Amount to be Provided from					
Special Assessments					
	0	0	0	0	0
<i>Total Assets and Other Debits</i>	<u>\$16,848,316</u>	<u>\$37,227,008</u>	<u>\$3,894,433</u>	<u>\$6,936,335</u>	<u>\$30,930,290</u>

Fund Types	Fiduciary Fund Types	Account Groups		Totals (Memorandum Only)		Totals (Memorandum Only)	
		General Fixed Assets	General Long-Term Obligations	Primary Government	Component Units	Reporting Entity	
\$2,125,931	\$8,485,702	\$0	\$0	\$52,563,053	\$0	\$52,563,053	
0	0	0	0	0	1,200,738	1,200,738	
0	493,672	0	0	587,046	0	587,046	
0	100,000	0	0	100,000	0	100,000	
0	60,880,467	0	0	60,880,467	0	60,880,467	
0	0	0	0	2,233,358	0	2,233,358	
0	3,159	0	0	346,829	0	346,829	
0	2,183,900	0	0	3,528,678	106,540	3,635,218	
0	0	0	0	0	11,125,288	11,125,288	
0	1,785,833	0	0	1,785,833	0	1,785,833	
0	0	0	0	47,615	0	47,615	
0	0	0	0	155,031	0	155,031	
0	0	0	0	409,894	143,455	553,349	
0	294,560	0	0	2,863,344	0	2,863,344	
0	0	0	0	870,000	0	870,000	
0	971,379	0	0	14,003,499	0	14,003,499	
0	0	0	0	1,785,833	0	1,785,833	
0	7,207,136	0	0	11,239,119	9,507	11,248,626	
0	0	0	0	472,969	66,365	539,334	
0	0	0	0	34,994	0	34,994	
0	0	0	0	167,282	2,987	170,269	
0	0	50,292,077	0	76,585,354	46,417	76,631,771	
0	0	0	1,859,951	1,859,951	0	1,859,951	
0	0	0	248,649	248,649	0	248,649	
0	0	0	1,126,561	1,126,561	0	1,126,561	
0	0	0	29,025,743	29,025,743	11,125,288	40,151,031	
0	0	0	1,058,414	1,058,414	0	1,058,414	
<u>\$2,125,931</u>	<u>\$82,405,808</u>	<u>\$50,292,077</u>	<u>\$33,319,318</u>	<u>\$263,979,516</u>	<u>\$23,826,585</u>	<u>\$287,806,101</u>	

(continued)

Muskingum County, Ohio  
 Combined Balance Sheet  
 All Fund Types, Account Groups and Discretely Presented Component Units (Continued)  
 December 31, 2002

	Governmental Fund Types				Proprietary
	General	Special Revenue	Debt Service	Capital Projects	Enterprise
<b>Liabilities, Fund Equity and Other Credits:</b>					
<b>Liabilities:</b>					
Accounts Payable	\$444,404	\$973,765	\$0	\$131,191	\$75,742
Contracts Payable	131,778	26,800	0	262,980	0
Accrued Wages and Benefits	457,920	769,030	0	0	14,204
Compensated Absences Payable	19,198	58,804	0	0	17,468
Early Retirement Incentive Payable	0	0	0	0	0
Retainage Payable	0	0	0	31,784	0
Interfund Payable	0	47,615	0	0	0
Due to Other Funds	10,402	332,616	0	0	0
Due to Other Governments	350,653	314,597	0	56	81,338
Due to Primary Government	0	0	0	0	0
Deferred Revenue	4,966,280	14,445,204	1,785,833	15,000	0
Undistributed Monies	0	0	0	0	0
Due to Others	0	0	0	0	0
Accrued Interest Payable	0	0	0	8,421	27,618
Notes Payable	0	0	0	1,016,017	0
Claims and Judgments Payable	0	0	0	0	0
Capital Leases Payable	0	0	0	0	0
Long-Term Contracts Payable	0	0	0	0	0
Loans Payable	0	0	0	0	0
OWDA Loans Payable	0	0	0	0	1,962,055
General Obligation Bonds Payable	0	0	0	0	2,752,064
Revenue Bonds Payable	0	0	0	0	2,206,500
Special Assessment Debt with Governmental Commitment	0	0	0	0	0
<i>Total Liabilities</i>	<u>6,380,635</u>	<u>16,968,431</u>	<u>1,785,833</u>	<u>1,465,449</u>	<u>7,136,989</u>
<b>Fund Equity and Other Credits:</b>					
Investment in General Fixed Assets	0	0	0	0	0
Contributed Capital	0	0	0	0	30,332,819
Retained Earnings:					
Unreserved (Deficit)	0	0	0	0	(6,539,518)
Fund Balance:					
Reserved (See Note 26)	1,239,182	2,989,640	410,444	989,394	0
Unreserved:					
Undesignated (Deficit)	9,228,499	17,268,937	1,698,156	4,481,492	0
<i>Total Fund Equity and Other Credits</i>	<u>10,467,681</u>	<u>20,258,577</u>	<u>2,108,600</u>	<u>5,470,886</u>	<u>23,793,301</u>
<i>Total Liabilities, Fund Equity and Other Credits</i>	<u>\$16,848,316</u>	<u>\$37,227,008</u>	<u>\$3,894,433</u>	<u>\$6,936,335</u>	<u>\$30,930,290</u>

See accompanying notes to the general purpose financial statements

Fund Types	Fiduciary Fund Types	Account Groups		Totals (Memorandum Only)	Component Units	Totals (Memorandum Only)
		General Fixed Assets	General Long-Term Obligations	Primary Government		Reporting Entity
\$0	\$0	\$0	\$0	\$1,625,102	\$27,507	\$1,652,609
0	0	0	0	421,558	243,007	664,565
0	0	0	0	1,241,154	4,063	1,245,217
0	0	0	2,315,596	2,411,066	0	2,411,066
0	0	0	284,814	284,814	0	284,814
0	0	0	0	31,784	0	31,784
0	0	0	0	47,615	0	47,615
0	18,309,658	0	0	18,652,676	0	18,652,676
0	59,299,145	0	0	60,045,789	805	60,046,594
0	0	0	0	0	870,000	870,000
0	0	0	0	21,212,317	11,125,288	32,337,605
0	4,456,752	0	0	4,456,752	0	4,456,752
0	213,435	0	0	213,435	0	213,435
0	0	0	0	36,039	0	36,039
0	0	0	0	1,016,017	0	1,016,017
1,045,197	0	0	0	1,045,197	0	1,045,197
0	0	0	69,912	69,912	0	69,912
0	0	0	11,566,933	11,566,933	0	11,566,933
0	0	0	0	0	11,125,288	11,125,288
0	0	0	0	1,962,055	0	1,962,055
0	0	0	17,775,000	20,527,064	0	20,527,064
0	0	0	0	2,206,500	0	2,206,500
0	0	0	1,307,063	1,307,063	0	1,307,063
<u>1,045,197</u>	<u>82,278,990</u>	<u>0</u>	<u>33,319,318</u>	<u>150,380,842</u>	<u>23,395,958</u>	<u>173,776,800</u>
0	0	50,292,077	0	50,292,077	0	50,292,077
0	0	0	0	30,332,819	0	30,332,819
1,080,734	0	0	0	(5,458,784)	600,404	(4,858,380)
0	0	0	0	5,628,660	0	5,628,660
0	126,818	0	0	32,803,902	(169,777)	32,634,125
<u>1,080,734</u>	<u>126,818</u>	<u>50,292,077</u>	<u>0</u>	<u>113,598,674</u>	<u>430,627</u>	<u>114,029,301</u>
<u>\$2,125,931</u>	<u>\$82,405,808</u>	<u>\$50,292,077</u>	<u>\$33,319,318</u>	<u>\$263,979,516</u>	<u>\$23,826,585</u>	<u>\$287,806,101</u>

Muskingum County, Ohio  
 Combined Statement of Revenues, Expenditures and Changes in Fund Balances  
 All Governmental Fund Types, Expendable Trust Fund and Discretely Presented Component Unit  
 For the Year Ended December 31, 2002

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<b>Revenues:</b>				
Property and Other Taxes	\$2,357,126	\$8,705,986	\$109,547	\$0
Permissive Sales Tax	13,592,599	0	0	0
Charges for Services	3,825,851	3,068,029	0	91,388
Licenses and Permits	10,186	462,004	0	0
Fines and Forfeitures	458,527	212,240	0	95,842
Intergovernmental	2,186,675	31,703,131	21,905	1,044,263
Special Assessments	0	0	152,200	0
Interest	1,450,727	23,718	0	25,677
Rent	6,346	0	592,624	0
Payment in Lieu of Taxes	10,051	250,268	121	99,981
Other	253,843	296,826	0	14,134
<i>Total Revenues</i>	<u>24,151,931</u>	<u>44,722,202</u>	<u>876,397</u>	<u>1,371,285</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	9,466,731	755,580	0	0
Judicial	4,517,925	193,057	0	0
Public Safety	6,139,385	1,308,639	0	0
Public Works	514,693	5,933,605	0	0
Health	434,707	652,090	0	0
Human Services	410,734	33,063,966	0	0
Other	4,000	0	0	0
Capital Outlay	89,778	0	0	3,730,913
Intergovernmental	447,108	1,215,622	0	0
Debt Service:				
Principal Retirement	19,518	3,135	1,058,646	0
Interest and Fiscal Charges	296	65	938,668	121,690
<i>Total Expenditures</i>	<u>22,044,875</u>	<u>43,125,759</u>	<u>1,997,314</u>	<u>3,852,603</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,107,056</u>	<u>1,596,443</u>	<u>(1,120,917)</u>	<u>(2,481,318)</u>
<b>Other Financing Sources (Uses):</b>				
Proceeds of Bonds	0	0	685,000	2,285,000
Proceeds of Loans	0	0	0	0
Inception of a Capital Lease	40,500	29,412	0	0
Sale of Fixed Assets	177,228	0	0	0
Operating Transfers - In	61,282	1,769,562	857,563	1,060,811
Operating Transfers - Out	(4,566,067)	(794,783)	(116)	(162,073)
<i>Total Other Financing Sources (Uses)</i>	<u>(4,287,057)</u>	<u>1,004,191</u>	<u>1,542,447</u>	<u>3,183,738</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	<u>(2,180,001)</u>	<u>2,600,634</u>	<u>421,530</u>	<u>702,420</u>
Fund Balances at Beginning of Year	12,437,740	17,066,998	1,909,591	4,765,037
Residual Equity Transfers In (Out)	356,699	588,894	(222,521)	0
Increase (Decrease) in Reserve for Inventory	(146,757)	2,051	0	3,429
<i>Fund Balances (Deficit) at End of Year</i>	<u>\$10,467,681</u>	<u>\$20,258,577</u>	<u>\$2,108,600</u>	<u>\$5,470,886</u>

See accompanying notes to the general purpose financial statements

Expendable Trust	Totals (Memorandum Only)		Totals (Memorandum Only)	
	Primary Government	Component Unit Transportation Improvement District	Reporting Entity	
\$0	\$11,172,659	\$0	\$11,172,659	
0	13,592,599	0	13,592,599	
0	6,985,268	0	6,985,268	
0	472,190	0	472,190	
0	766,609	0	766,609	
0	34,955,974	501,707	35,457,681	
0	152,200	0	152,200	
2,374	1,502,496	7,712	1,510,208	
0	598,970	0	598,970	
0	360,421	0	360,421	
0	564,803	0	564,803	
<u>2,374</u>	<u>71,124,189</u>	<u>509,419</u>	<u>71,633,608</u>	
0	10,222,311	28,511	10,250,822	
0	4,710,982	0	4,710,982	
0	7,448,024	0	7,448,024	
0	6,448,298	0	6,448,298	
0	1,086,797	0	1,086,797	
2,200	33,476,900	0	33,476,900	
0	4,000	0	4,000	
0	3,820,691	2,823,563	6,644,254	
0	1,662,730	0	1,662,730	
0	1,081,299	186,115	1,267,414	
0	1,060,719	412,717	1,473,436	
<u>2,200</u>	<u>71,022,751</u>	<u>3,450,906</u>	<u>74,473,657</u>	
<u>174</u>	<u>101,438</u>	<u>(2,941,487)</u>	<u>(2,840,049)</u>	
0	2,970,000	0	2,970,000	
0	0	2,704,988	2,704,988	
0	69,912	0	69,912	
0	177,228	0	177,228	
0	3,749,218	0	3,749,218	
0	(5,523,039)	0	(5,523,039)	
<u>0</u>	<u>1,443,319</u>	<u>2,704,988</u>	<u>4,148,307</u>	
174	1,544,757	(236,499)	1,308,258	
126,644	36,306,010	66,722	36,372,732	
0	723,072	0	723,072	
0	(141,277)	0	(141,277)	
<u>\$126,818</u>	<u>\$38,432,562</u>	<u>(\$169,777)</u>	<u>\$38,262,785</u>	

Muskingum County, Ohio  
 Combined Statement of Revenues, Expenditures and  
 Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual  
 All Governmental Fund Types and Expendable Trust Fund  
 For the Year Ended December 31, 2002

	General Fund		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property and Other Taxes	\$2,358,326	\$2,358,326	\$0
Permissive Sales Taxes	12,523,337	13,654,394	1,131,057
Charges for Services	3,696,496	3,736,049	39,553
Licenses and Permits	13,163	10,286	(2,877)
Fines and Forfeitures	434,252	431,794	(2,458)
Intergovernmental	2,257,087	2,211,698	(45,389)
Special Assessments	0	0	0
Interest	1,500,000	1,499,925	(75)
Reimbursements	667,489	177,707	(489,782)
Rent	4,800	6,346	1,546
Payment in Lieu of Taxes	6,417	6,417	0
Tap-in Fees	0	0	0
Other	68,401	423,086	354,685
<i>Total Revenues</i>	<u>23,529,768</u>	<u>24,516,028</u>	<u>986,260</u>
<b>Expenditures:</b>			
Current:			
General Government:			
Legislative and Executive	14,685,356	10,554,559	4,130,797
Judicial	5,429,744	4,561,914	867,830
Public Safety	6,716,184	6,352,130	364,054
Public Works	612,490	537,565	74,925
Health	493,724	435,405	58,319
Human Services	487,061	412,421	74,640
Other	35,000	4,000	31,000
Capital Outlay	0	0	0
Intergovernmental	498,192	476,363	21,829
Debt Service:			
Principal Retirement	19,518	19,518	0
Interest and Fiscal Charges	296	296	0
<i>Total Expenditures</i>	<u>28,977,565</u>	<u>23,354,171</u>	<u>5,623,394</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(5,447,797)</u>	<u>1,161,857</u>	<u>6,609,654</u>
<b>Other Financing Sources (Uses):</b>			
Proceeds of Notes	0	0	0
Proceeds of Bonds	0	0	0
Sale of Fixed Assets	169,228	177,228	8,000
Advances - In	0	118,516	118,516
Advances - Out	0	(47,615)	(47,615)
Operating Transfers - In	691,249	68,803	(622,446)
Operating Transfers - Out	(4,324,851)	(3,048,962)	1,275,889
<i>Total Other Financing Sources (Uses)</i>	<u>(3,464,374)</u>	<u>(2,732,030)</u>	<u>732,344</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	<u>(8,912,171)</u>	<u>(1,570,173)</u>	<u>7,341,998</u>
Fund Balances at Beginning of Year	7,811,031	7,811,031	0
Prior Year Encumbrances Appropriated	<u>2,184,945</u>	<u>2,184,945</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u><u>\$1,083,805</u></u>	<u><u>\$8,425,803</u></u>	<u><u>\$7,341,998</u></u>



Special Revenue Funds			Debt Service Funds		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$8,860,117	\$8,705,986	(\$154,131)	\$109,547	\$109,547	\$0
0	0	0	0	0	0
2,689,319	3,014,486	325,167	0	0	0
458,750	462,513	3,763	0	0	0
180,019	210,997	30,978	0	0	0
30,660,571	29,626,626	(1,033,945)	713,905	543,905	(170,000)
0	0	0	152,200	152,200	0
15,000	23,528	8,528	30,723	0	(30,723)
0	0	0	0	0	0
0	0	0	610,093	592,624	(17,469)
221,052	229,072	8,020	298	298	0
0	0	0	65,000	10,014	(54,986)
1,186,484	844,163	(342,321)	0	0	0
<u>44,271,312</u>	<u>43,117,371</u>	<u>(1,153,941)</u>	<u>1,681,766</u>	<u>1,408,588</u>	<u>(273,178)</u>
1,335,088	1,016,287	318,801	0	0	0
355,235	206,783	148,452	0	0	0
1,635,157	1,354,220	280,937	0	0	0
7,140,197	6,527,811	612,386	0	0	0
799,389	671,390	127,999	0	0	0
45,094,895	39,814,946	5,279,949	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
1,081,364	1,215,622	(134,258)	462,481	409,894	52,587
3,135	3,135	0	7,131,571	7,131,571	0
65	65	0	1,417,765	1,347,529	70,236
<u>57,444,525</u>	<u>50,810,259</u>	<u>6,634,266</u>	<u>9,011,817</u>	<u>8,888,994</u>	<u>122,823</u>
<u>(13,173,213)</u>	<u>(7,692,888)</u>	<u>5,480,325</u>	<u>(7,330,051)</u>	<u>(7,480,406)</u>	<u>(150,355)</u>
0	0	0	1,100,000	1,100,000	0
0	0	0	3,933,000	3,933,000	0
0	0	0	0	0	0
0	47,615	47,615	0	0	0
(36,804)	(118,516)	(81,712)	0	0	0
2,221,925	1,509,747	(712,178)	2,411,173	2,376,210	(34,963)
(649,331)	(794,783)	(145,452)	(231,243)	(200,858)	30,385
<u>1,535,790</u>	<u>644,063</u>	<u>(891,727)</u>	<u>7,212,930</u>	<u>7,208,352</u>	<u>(4,578)</u>
(11,637,423)	(7,048,825)	4,588,598	(117,121)	(272,054)	(154,933)
21,666,802	21,666,802	0	2,332,624	2,332,624	0
2,515,815	2,515,815	0	0	0	0
<u>\$12,545,194</u>	<u>\$17,133,792</u>	<u>\$4,588,598</u>	<u>\$2,215,503</u>	<u>\$2,060,570</u>	<u>(\$154,933)</u>

(continued)

Muskingum County, Ohio  
 Combined Statement of Revenues, Expenditures and  
 Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual  
 All Governmental Fund Types and Expendable Trust Fund (Continued)  
 For the Year Ended December 31, 2002

	Capital Projects Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property and Other Taxes	\$0	\$0	\$0
Permissive Sales Taxes	0	0	0
Charges for Services	82,000	90,980	8,980
Licenses and Permits	0	0	0
Fines and Forfeitures	89,950	94,556	4,606
Intergovernmental	1,138,203	990,568	(147,635)
Special Assessments	0	0	0
Interest	35,808	29,622	(6,186)
Reimbursements	0	0	0
Rent	0	0	0
Payment in Lieu of Taxes	86,539	86,539	0
Tap-in Fees	0	0	0
Other	14,134	14,134	0
<i>Total Revenues</i>	<u>1,446,634</u>	<u>1,306,399</u>	<u>(140,235)</u>
<b>Expenditures:</b>			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
Other	0	0	0
Capital Outlay	5,656,398	4,835,359	821,039
Intergovernmental	0	0	0
Debt Service:			
Principal Retirement	2,754,077	2,754,077	0
Interest and Fiscal Charges	146,349	131,530	14,819
<i>Total Expenditures</i>	<u>8,556,824</u>	<u>7,720,966</u>	<u>835,858</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(7,110,190)</u>	<u>(6,414,567)</u>	<u>695,623</u>
<b>Other Financing Sources (Uses):</b>			
Proceeds of Notes	1,468,459	1,468,459	0
Proceeds of Bonds	1,015,000	1,015,000	0
Sale of Fixed Assets	0	0	0
Advances - In	0	0	0
Advances - Out	0	0	0
Operating Transfers - In	1,067,820	1,048,619	(19,201)
Operating Transfers - Out	(248,612)	(248,612)	0
<i>Total Other Financing Sources (Uses)</i>	<u>3,302,667</u>	<u>3,283,466</u>	<u>(19,201)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	<u>(3,807,523)</u>	<u>(3,131,101)</u>	<u>676,422</u>
Fund Balances at Beginning of Year	6,935,475	6,935,475	0
Prior Year Encumbrances Appropriated	<u>669,546</u>	<u>669,546</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u><u>\$3,797,498</u></u>	<u><u>\$4,473,920</u></u>	<u><u>\$676,422</u></u>

See accompanying notes to the general purpose financial statements.

Expendable Trust Funds			Totals (Memorandum Only)		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$0	\$0	\$0	\$11,327,990	\$11,173,859	(\$154,131)
0	0	0	12,523,337	13,654,394	1,131,057
0	0	0	6,467,815	6,841,515	373,700
0	0	0	471,913	472,799	886
0	0	0	704,221	737,347	33,126
0	0	0	34,769,766	33,372,797	(1,396,969)
0	0	0	152,200	152,200	0
0	2,374	2,374	1,581,531	1,555,449	(26,082)
0	0	0	667,489	177,707	(489,782)
0	0	0	614,893	598,970	(15,923)
0	0	0	314,306	322,326	8,020
0	0	0	65,000	10,014	(54,986)
0	0	0	1,269,019	1,281,383	12,364
0	2,374	2,374	70,929,480	70,350,760	(578,720)
0	0	0	16,020,444	11,570,846	4,449,598
0	0	0	5,784,979	4,768,697	1,016,282
0	0	0	8,351,341	7,706,350	644,991
0	0	0	7,752,687	7,065,376	687,311
0	0	0	1,293,113	1,106,795	186,318
0	0	0	45,581,956	40,227,367	5,354,589
0	2,200	(2,200)	35,000	6,200	28,800
0	0	0	5,656,398	4,835,359	821,039
0	0	0	2,042,037	2,101,879	(59,842)
0	0	0	9,908,301	9,908,301	0
0	0	0	1,564,475	1,479,420	85,055
0	2,200	(2,200)	103,990,731	90,776,590	13,214,141
0	174	174	(33,061,251)	(20,425,830)	12,635,421
0	0	0	2,568,459	2,568,459	0
0	0	0	4,948,000	4,948,000	0
0	0	0	169,228	177,228	8,000
0	0	0	0	166,131	166,131
0	0	0	(36,804)	(166,131)	(129,327)
0	0	0	6,392,167	5,003,379	(1,388,788)
0	0	0	(5,454,037)	(4,293,215)	1,160,822
0	0	0	8,587,013	8,403,851	(183,162)
0	174	174	(24,474,238)	(12,021,979)	12,452,259
126,644	126,644	0	38,872,576	38,872,576	0
0	0	0	5,370,306	5,370,306	0
<u>\$126,644</u>	<u>\$126,818</u>	<u>\$174</u>	<u>\$19,768,644</u>	<u>\$32,220,903</u>	<u>\$12,452,259</u>

Muskingum County, Ohio  
 Combined Statement of Revenues, Expenses and Changes in Fund Equity  
 All Proprietary Fund Types and Discretely Presented Component Unit  
 For the Year Ended December 31, 2002

	Proprietary Fund Types		Totals (Memorandum Only)	Component Unit	Totals (Memorandum Only)
	Enterprise	Internal Service	Primary Government	Muskingum Starlight Industries	Reporting Entity
<b>Operating Revenues:</b>					
Charges for Services	\$2,287,531	\$5,275,569	\$7,563,100	\$519,573	\$8,082,673
Contributions from Other Governments	0	0	0	58,543	58,543
<i>Total Operating Revenues</i>	<u>2,287,531</u>	<u>5,275,569</u>	<u>7,563,100</u>	<u>578,116</u>	<u>8,141,216</u>
<b>Operating Expenses:</b>					
Personal Services	344,211	0	344,211	231,583	575,794
Contractual Services	1,344,791	0	1,344,791	40,976	1,385,767
Claims and Judgments	0	5,144,086	5,144,086	0	5,144,086
Materials and Supplies	158,391	0	158,391	241,035	399,426
Other Operating Expenses	500	0	500	12,421	12,921
Depreciation	758,830	0	758,830	22,980	781,810
<i>Total Operating Expenses</i>	<u>2,606,723</u>	<u>5,144,086</u>	<u>7,750,809</u>	<u>548,995</u>	<u>8,299,804</u>
<i>Operating Income (Loss)</i>	<u>(319,192)</u>	<u>131,483</u>	<u>(187,709)</u>	<u>29,121</u>	<u>(158,588)</u>
<b>Non-Operating Revenues (Expenses):</b>					
Interest Income	0	0	0	11,181	11,181
Interest and Fiscal Charges	(353,593)	0	(353,593)	0	(353,593)
Loss on Disposal of Fixed Assets	(7,724)	0	(7,724)	0	(7,724)
Capital Grants	692,000	0	692,000	0	692,000
Tap-In Fees	383,785	0	383,785	0	383,785
Other Non-Operating Revenues	1,012	0	1,012	9,274	10,286
Other Non-Operating Expenses	(174,593)	(89,789)	(264,382)	0	(264,382)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>540,887</u>	<u>(89,789)</u>	<u>451,098</u>	<u>20,455</u>	<u>471,553</u>
<i>Income Before Operating Transfers</i>	<u>221,695</u>	<u>41,694</u>	<u>263,389</u>	<u>49,576</u>	<u>312,965</u>
Operating Transfers - In	636,816	1,175,000	1,811,816	0	1,811,816
Operating Transfers - Out	(37,995)	0	(37,995)	0	(37,995)
<i>Net Income</i>	<u>820,516</u>	<u>1,216,694</u>	<u>2,037,210</u>	<u>49,576</u>	<u>2,086,786</u>
Retained Earnings (Deficit) at Beginning of Year (Restated-Note3)	(7,326,329)	771,903	(6,554,426)	550,828	(6,003,598)
Residual Equity Transfer In	9,976	0	9,976	0	9,976
Residual Equity Transfer Out	(43,681)	(907,863)	(951,544)	0	(951,544)
<i>Retained Earnings (Deficit) at End of Year</i>	<u>(6,539,518)</u>	<u>1,080,734</u>	<u>(5,458,784)</u>	<u>600,404</u>	<u>(4,858,380)</u>
Contributed Capital at Beginning of Year	29,894,853	0	29,894,853	0	29,894,853
Contributions During the Year from Other Funds	437,966	0	437,966	0	437,966
Contributed Capital at End of Year	<u>30,332,819</u>	<u>0</u>	<u>30,332,819</u>	<u>0</u>	<u>30,332,819</u>
<i>Total Fund Equity at End of Year</i>	<u>\$23,793,301</u>	<u>\$1,080,734</u>	<u>\$24,874,035</u>	<u>\$600,404</u>	<u>\$25,474,439</u>

See accompanying notes to the general purpose financial statements

Muskingum County, Ohio  
 Combined Statement of Cash Flows  
 All Proprietary Fund Types and Discretely Presented Component Unit  
 For the Year Ended December 31, 2002

	Proprietary Fund Types		Totals (Memorandum Only)	Component Unit	Totals (Memorandum Only)
	Enterprise	Internal Service	Primary Government	Muskingum Starlight Industries	Reporting Entity
<b>Increase (Decrease) in Cash and Cash Equivalents</b>					
<b>Cash Flows from Operating Activities:</b>					
Cash Received from Customers	\$1,973,149	\$0	\$1,973,149	\$472,323	\$2,445,472
Cash Received from Quasi-External Transactions	0	5,275,569	5,275,569	0	5,275,569
Cash Payments for Employees and Benefits	(346,643)	0	(346,643)	(230,150)	(576,793)
Cash Payments to Suppliers for Goods and Services	(1,437,954)	0	(1,437,954)	(281,442)	(1,719,396)
Cash Payments for Claims	0	(5,475,479)	(5,475,479)	0	(5,475,479)
Other Operating Expenses	0	0	0	(12,421)	(12,421)
Contribution from Other Governments	0	0	0	58,543	58,543
Other Non-Operating Revenues	10,988	0	10,988	9,274	20,262
Other Non-Operating Expenses	(173,217)	(89,789)	(263,006)	0	(263,006)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>26,323</u>	<u>(289,699)</u>	<u>(263,376)</u>	<u>16,127</u>	<u>(247,249)</u>
<b>Cash Flows from Noncapital Financing Activities:</b>					
Operating Transfers - In	93,700	500,895	594,595	0	594,595
Operating Transfers - Out	(37,995)	0	(37,995)	0	(37,995)
Residual Equity Transfer Out	(40,185)	(907,863)	(948,048)	0	(948,048)
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>15,520</u>	<u>(406,968)</u>	<u>(391,448)</u>	<u>0</u>	<u>(391,448)</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>					
Acquisition of Capital Assets	(2,298,282)	0	(2,298,282)	(23,076)	(2,321,358)
Proceeds from Sale of Bonds	1,978,000	0	1,978,000	0	1,978,000
Proceeds from OWDA Loans	1,662,525	0	1,662,525	0	1,662,525
Proceeds from Sale of Notes	810,000	0	810,000	0	810,000
Capital Contributions from Customers	383,785	0	383,785	0	383,785
Capital Contributions from Other Funds	215,000	0	215,000	0	215,000
Capital Contributions from Grants	692,000	0	692,000	0	692,000
Principal Paid on Debt	(4,452,925)	0	(4,452,925)	0	(4,452,925)
Interest Paid on Debt	(367,118)	0	(367,118)	0	(367,118)
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(1,377,015)</u>	<u>0</u>	<u>(1,377,015)</u>	<u>(23,076)</u>	<u>(1,400,091)</u>
<b>Cash Flows from Investing Activities:</b>					
Interest on Investments	0	0	0	11,181	11,181
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	<u>(1,335,172)</u>	<u>(696,667)</u>	<u>(2,031,839)</u>	<u>4,232</u>	<u>(2,027,607)</u>
Cash and Cash Equivalents Beginning of Year	<u>4,739,686</u>	<u>2,822,598</u>	<u>7,562,284</u>	<u>406,238</u>	<u>7,968,522</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$3,404,514</u></u>	<u><u>\$2,125,931</u></u>	<u><u>\$5,530,445</u></u>	<u><u>\$410,470</u></u>	<u><u>\$5,940,915</u></u>

(continued)

Muskingum County, Ohio  
 Combined Statement of Cash Flows  
 All Proprietary Fund Types and Discretely Presented Component Unit (Continued)  
 For the Year Ended December 31, 2002

	Proprietary Fund Types		Totals (Memorandum Only)	Component Unit	Totals (Memorandum Only)
	Enterprise	Internal Service	Primary Government	Muskingum Starlight Industries	Reporting Entity
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used) for Operating Activities:</b>					
Operating Income (Loss)	(\$319,192)	\$131,483	(\$187,709)	\$29,121	(\$158,588)
<b>Adjustments to Reconcile Operating Loss to Net Cash Provided by (Used for) Operating Activities:</b>					
Depreciation	758,830	0	758,830	22,980	781,810
Other Non-Operating Revenues	10,988	0	10,988	9,274	20,262
Other Non-Operating Expenses	(173,217)	(89,789)	(263,006)	0	(263,006)
<b>Changes in Assets and Liabilities:</b>					
Increase in Accounts Receivable	(314,382)	0	(314,382)	(47,250)	(361,632)
Increase in Inventory	(60)	0	(60)	(19,702)	(19,762)
(Increase) Decrease in Prepaid Items	121	0	121	(364)	(243)
Increase (Decrease) in Accounts Payable	65,765	0	65,765	20,471	86,236
Increase (Decrease) in Accrued Salaries	1,184	0	1,184	1,433	2,617
Decrease in Due to Other Governments	(3,929)	0	(3,929)	164	(3,765)
Decrease in Due to Other Funds	(55)	0	(55)	0	(55)
Increase in Compensated Absences	270	0	270	0	270
Decrease in Claims Payable	0	(331,393)	(331,393)	0	(331,393)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$26,323</u>	<u>(\$289,699)</u>	<u>(\$263,376)</u>	<u>\$16,127</u>	<u>(\$247,249)</u>

**Non-Cash Capital Financing Transactions:**

During 2002, tap-in fee non-operating revenue increased by \$79,800 in the Sewer Fund due to a receivable for unbilled tap-in fees. The Sewer Fund is reflecting a residual equity transfer in the amount of \$3,496 as a result of transferring a fixed asset to the General Fixed Assets Account Group. The Sewer Fund is also reflecting a residual equity transfer in the amount of \$215,000 from general obligation special assessment bond proceeds. During 2002, the Water Enterprise Fund received capital contributions in the amount of \$222,966 from governmental funds for fixed asset additions.

See accompanying notes to the general purpose financial statements

Muskingum County, Ohio  
 Combined Statement of Revenues, Expenses and  
 Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual  
 All Proprietary Fund Types  
 For the Year Ended December 31, 2002

	Enterprise Funds		Variance Favorable (Unfavorable)
	Revised Budget	Actual	
<b>Revenues:</b>			
Charges for Services	\$2,501,407	\$1,963,135	(\$538,272)
Tap-In Fees	348,865	383,785	34,920
Other Non-Operating Revenues	10,822	10,988	166
Proceeds of Notes	154,445	0	(154,445)
Proceeds of Loans	1,930,233	1,662,525	(267,708)
<i>Total Revenues</i>	<u>4,945,772</u>	<u>4,020,433</u>	<u>(925,339)</u>
<b>Expenses:</b>			
Personal Services	440,233	350,187	90,046
Contractual Services	1,783,971	1,534,415	249,556
Claims and Judgments	0	0	0
Materials and Supplies	188,253	167,839	20,414
Other Operating Expenses	191,500	11,401	180,099
Other Non-Operating Expenses	0	0	0
Capital Outlay	2,765,967	2,318,953	447,014
Interest and Fiscal Charges	0	14	(14)
<i>Total Expenses</i>	<u>5,369,924</u>	<u>4,382,809</u>	<u>987,115</u>
<i>Excess of Revenues Under Expenses</i>	(424,152)	(362,376)	61,776
Operating Transfers - In	1,525,576	193,337	(1,332,239)
Operating Transfers - Out	(2,736,635)	(1,404,396)	1,332,239
<i>Excess of Revenues Under Expenses and Operating Transfers</i>	(1,635,211)	(1,573,435)	61,776
<i>Fund Equity at Beginning of Year</i>	3,749,488	3,749,488	0
Prior Year Encumbrances Appropriated	573,963	573,963	0
<i>Fund Equity at End of Year</i>	<u>\$2,688,240</u>	<u>\$2,750,016</u>	<u>\$61,776</u>

(continued)

Muskingum County, Ohio  
 Combined Statement of Revenues, Expenses and  
 Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual  
 All Proprietary Fund Types (Continued)  
 For the Year Ended December 31, 2002

	Internal Service Funds		Variance Favorable (Unfavorable)
	Revised Budget	Actual	
<b>Revenues:</b>			
Charges for Services	\$6,000,000	\$5,275,569	(\$724,431)
Tap-In Fees	0	0	0
Other Non-Operating Revenues	0	0	0
Proceeds of Notes	0	0	0
Proceeds of Loans	0	0	0
<i>Total Revenues</i>	<u>6,000,000</u>	<u>5,275,569</u>	<u>(724,431)</u>
<b>Expenses:</b>			
Personal Services	0	0	0
Contractual Services	0	0	0
Claims and Judgments	6,600,895	6,479,954	120,941
Materials and Supplies	0	0	0
Other Operating Expenses	0	0	0
Other Non-Operating Expenses	997,652	997,652	0
Capital Outlay	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenses</i>	<u>7,598,547</u>	<u>7,477,606</u>	<u>120,941</u>
<i>Excess of Revenues Under Expenses</i>	(1,598,547)	(2,202,037)	(603,490)
Operating Transfers - In	1,175,000	500,895	(674,105)
Operating Transfers - Out	0	0	0
<i>Excess of Revenues Under Expenses and Operating Transfers</i>	(423,547)	(1,701,142)	(1,277,595)
<i>Fund Equity at Beginning of Year</i>	2,822,598	2,822,598	0
Prior Year Encumbrances Appropriated	0	0	0
<i>Fund Equity at End of Year</i>	<u><u>\$2,399,051</u></u>	<u><u>\$1,121,456</u></u>	<u><u>(\$1,277,595)</u></u>

See accompanying notes to the general purpose financial statements.



Totals (Memorandum Only)

Revised Budget	Actual	Variance Favorable (Unfavorable)
\$8,501,407	\$7,238,704	(\$1,262,703)
348,865	383,785	34,920
10,822	10,988	166
154,445	0	(154,445)
<u>1,930,233</u>	<u>1,662,525</u>	<u>(267,708)</u>
<u>10,945,772</u>	<u>9,296,002</u>	<u>(1,649,770)</u>
440,233	350,187	90,046
1,783,971	1,534,415	249,556
6,600,895	6,479,954	120,941
188,253	167,839	20,414
191,500	11,401	180,099
997,652	997,652	0
2,765,967	2,318,953	447,014
<u>0</u>	<u>14</u>	<u>(14)</u>
<u>12,968,471</u>	<u>11,860,415</u>	<u>1,108,056</u>
(2,022,699)	(2,564,413)	(541,714)
2,700,576	694,232	(2,006,344)
<u>(2,736,635)</u>	<u>(1,404,396)</u>	<u>1,332,239</u>
(2,058,758)	(3,274,577)	(1,215,819)
6,572,086	6,572,086	0
<u>573,963</u>	<u>573,963</u>	<u>0</u>
<u>\$5,087,291</u>	<u>\$3,871,472</u>	<u>(\$1,215,819)</u>

Muskingum County, Ohio  
Combining Balance Sheet  
Discretely Presented Component Units  
December 31, 2002

	Governmental Type	Proprietary Type	Totals
	Transportation Improvement District	Muskingum Starlight Industries, Inc.	Component Units
<b>Assets:</b>			
Cash and Cash Equivalents	\$790,268	\$410,470	\$1,200,738
Receivables:			
Accounts	0	106,540	106,540
Contracts	11,125,288	0	11,125,288
Loans	143,455	0	143,455
Intergovernmental	9,507	0	9,507
Materials and Supplies Inventory	0	66,365	66,365
Prepaid Items	0	2,987	2,987
Fixed Assets (Net, where applicable, of Accumulated Depreciation)	0	46,417	46,417
Amount to be Provided from General Government Resources	11,125,288	0	11,125,288
<i>Total Assets</i>	<u>\$23,193,806</u>	<u>\$632,779</u>	<u>\$23,826,585</u>
<b>Liabilities and Fund Equity:</b>			
<b>Liabilities:</b>			
Accounts Payable	\$0	\$27,507	\$27,507
Contracts Payable	243,007	0	243,007
Accrued Wages and Benefits	0	4,063	4,063
Due to Other Governments	0	805	805
Due to Primary Government	870,000	0	870,000
Deferred Revenue	11,125,288	0	11,125,288
Loans Payable	11,125,288	0	11,125,288
<i>Total Liabilities</i>	<u>23,363,583</u>	<u>32,375</u>	<u>23,395,958</u>
<b>Fund Equity:</b>			
Retained Earnings:			
Unreserved	0	600,404	600,404
Fund Balance:			
Unreserved, Undesignated (Deficit)	(169,777)	0	(169,777)
<i>Total Fund Equity</i>	<u>(169,777)</u>	<u>600,404</u>	<u>430,627</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$23,193,806</u>	<u>\$632,779</u>	<u>\$23,826,585</u>

See accompanying notes to the general purpose financial statements

## Muskingum County, Ohio

### Notes to the General Purpose Financial Statements December 31, 2002

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

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

#### A. Reporting Entity

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

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

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

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

Muskingum Starlight Industries, Inc. is a legally separate, not-for-profit corporation, served by a self-supporting board of trustees. The workshop, under a contractual agreement with the Muskingum County Board of Mental Retardation and Developmental Disabilities (MRDD), provides sheltered employment for mentally retarded or handicapped adults in Muskingum County. The Muskingum County Board of MRDD provides the workshop with staff salaries, transportation, equipment (except that used directly in the production of goods or rendering of services), staff to administer and supervise training programs, and other funds as necessary for the operation of the workshop. Based on the significant services and resources provided by the County to the workshop and the workshop's sole purpose of providing assistance to the retarded and handicapped adults of Muskingum County, the workshop is presented as a component unit of Muskingum County.

## Muskingum County, Ohio

### Notes to the General Purpose Financial Statements December 31, 2002

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Muskingum Starlight Industries, Inc. operates on a fiscal year ending December 31. Muskingum Starlight Industries, Inc. is a not-for-profit corporation that follows the accounting guidelines set forth in GASB Statement Number 29, "The Use of Not-For-Profit Accounting and Financial Reporting Principles by Governmental Entities." Under GASB Statement Number 29, Muskingum Starlight Industries uses the governmental model for financial reporting. The operating statement of Muskingum Starlight Industries, Inc. is presented at the object level. The workshop is required only to report operating information at the program level; however, since it operates under a single program, object level information is presented to provide more comprehensive financial information. Separately issued financial statements can be obtained from Muskingum Starlight Industries, Inc., Zanesville, Ohio.

The Transportation Improvement District (TID) is a body politic and corporate, created for the purpose of financing, constructing, maintaining, repairing, and operating selected transportation projects. The District was specifically formed under the auspices of House Bill 154, and Ohio Revised Code Chapter 5540, as amended, and created by action of the Board of County Commissioners of Muskingum County on November 20, 1995. The District is 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. One ex-officio member is appointed by the President of the Ohio Senate and one ex-officio member is appointed by the Speaker of the House of Representatives. The Board of Directors 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. Also, the Zanesville-Muskingum County Port Authority serves as the Administrative Agent for the Muskingum County Transportation Improvement District. Separately issued financial statements can be obtained from the Transportation Improvement District, 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 County Educational Service Center  
Muskingum County Law Library  
Muskingum County Library System  
Muskingum College  
Muskingum Area Technical College  
Zanesville/Muskingum Convention and Visitors Bureau  
Muskingum County Senior Citizens Center

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

## Muskingum County, Ohio

### Notes to the General Purpose Financial Statements December 31, 2002

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

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

The County participates in the following organizations which are defined as jointly governed organizations. Additional financial information concerning the jointly governed organizations is discussed in Note 22.

Joint Solid Waste District  
Mental Health and Recovery Services Board  
Mid Eastern Ohio Regional Council of Governments (MEORC)  
Southeast Area Transit Authority (SEAT)  
Zanesville - Muskingum Family and 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

The County is associated with the following organizations which are defined as related organizations. Additional financial information concerning the related organizations is presented in Note 23.

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

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

#### B. Basis of Presentation

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

## Muskingum County, Ohio

### Notes to the General Purpose Financial Statements December 31, 2002

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

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

#### Governmental Fund Types

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

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

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

**Debt Service Funds** - These funds are used to account for the accumulation of financial resources for, and the payment of, general long term debt principal, interest and related costs and special assessment long-term debt principal, interest and related costs.

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

#### Proprietary Fund Types

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

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

**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
December 31, 2002**

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

Fiduciary Fund Types

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

Expendable Trust Fund - This fund is accounted for in essentially the same manner as governmental funds.

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

Account Groups

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

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
December 31, 2002**

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A. Measurement Focus and Basis of Accounting

Primary Government

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types and the expendable trust funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances presents increases (i.e. revenues and other financing sources) and decreases (i.e. expenditures and other financing uses) in net current assets.

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

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

The modified accrual basis of accounting is followed for the governmental, expendable trust, and agency funds and for the governmental component unit. The full accrual basis of accounting is followed for the proprietary funds and for the not-for-profit component unit.

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 County, available means expected to be received within thirty-one days of year-end. For the Transportation Improvement District, available means expected to be received within sixty days of year-end.

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, permissive sales taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the tax is levied, (See Note 7). Revenue from sales tax is recognized in the year in which the sale occurs. 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 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 non-exchange transactions must also be available before it can be recognized.



## Muskingum County, Ohio

### Notes to the General Purpose Financial Statements December 31, 2002

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Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at fiscal year-end: earnings on investments, sales tax, (See Note 8), federal and state grants and subventions, and charges for current services. For the Transportation Improvement District (component unit) the grants revenue source is considered to be both measurable and available at fiscal year-end.

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, 2002, but which were levied to finance year 2003 operations, have been recorded as deferred revenue. Grants and entitlements received before eligibility requirements are met are also recorded as deferred revenue. On the modified accrual basis, receivables that will not be collected within the available period have also been reported as deferred revenue.

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.

#### Component Units

The Transportation Improvement District accounts for its operations on a modified accrual basis similar to the governmental funds of the County.

The Muskingum Starlight Industries, Inc. uses the full accrual method of accounting for its operations similar to the proprietary funds of the County.

#### B. Budgetary Process

The budgetary process is prescribed by provisions of the Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriations resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, legally are required to be budgeted and appropriated. The legal level of budgetary control is at the object level within each department.

Budgetary information for the debt associated with the Brandywine Loop Construction Capital Projects Fund is reflected in the Note Retirement Debt Service Fund for budgetary purposes. Also, debt service activity for the Sewer and Water Enterprise Funds are reflected in the Sewer Debt Service and Water Debt Service Funds on a budgetary basis. Advances in and advances out are not required to be budgeted since they represent a temporary cash flow of resources and are intended to be repaid. Budgetary modifications may only be made by resolution of the County Commissioners.

## Muskingum County, Ohio

### Notes to the General Purpose Financial Statements December 31, 2002

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#### Tax Budget

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

#### Estimated Resources

The County Budget Commission reviews estimated revenue and determines if the budget substantiates a need to levy all or part of previously authorized taxes. The Commission certifies its actions to the County by September 1. As part of this certification, the County receives the official certificate of estimated resources, which states the projected revenue of each fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered balances from the preceding year. The certificate may be amended further during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate needs either to be increased or decreased. The amounts reported on the budgetary statements reflect the amounts in the final amended certificate of estimated resources issued during 2002.

#### Appropriations

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

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

#### Encumbrances

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

**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
December 31, 2002**

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Lapsing of Appropriations

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

C. Cash and Cash Equivalents

Primary Government

Cash balances of the County's funds, except cash held by a trustee or fiscal agent, are pooled and invested in short-term investments in order to provide improved cash management. Except for nonparticipating investment contracts, investments are reported at fair value which is based upon quoted market prices. Nonparticipating investment contracts are reported at cost or amortized cost. For purposes of the combined statement of cash flows and for presentation on the combined balance sheet, investments with maturities of three months or less at the time purchased and investments of the County's cash management pool are considered to be cash equivalents. The County has segregated bank accounts for monies held separate from the County's central bank account. These interest bearing depository and investment accounts are presented in the Combined Balance Sheet as "Cash and Cash Equivalents in Segregated Accounts" and as "Investments 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 2002, interest was distributed to the General Fund, certain special revenue funds, capital project funds, expendable trust funds, and certain agency funds. Interest revenue earned during 2002 by the primary government amounted to \$1,502,496. Interest revenue credited to the General Fund during 2002 amounted to \$1,450,727, which includes \$1,215,709 assigned from other County funds.

Component Units

To improve cash management, cash received by the Transportation Improvement 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 "Cash and Cash Equivalents" on the combined balance sheet.

For Muskingum Starlight Industries, Inc. all short-term debt securities with a maturity of six months or less are considered cash equivalents.

Interest received directly by Muskingum Starlight Industries, Inc. and the Transportation Improvement District during 2002 was \$11,181 and \$7,712, respectively.

**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
December 31, 2002**

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D. Receivables and Payables

Primary Government

Receivables and payables to be recorded on the County's financial statements are recorded to the extent that the amounts are determined material and substantiated not only by supporting documentation, but also, by a reasonable, systematic method of determining their existence, completeness, valuation, and in the case of payables, collectibility.

Using this criteria, the County has elected to not record child support arrearages within the special revenue and agency fund types. These amounts, while potentially significant, are not considered measurable, and because collections are often significantly in arrears, the County is unable to determine a reasonable value.

Component Unit

For the Transportation Improvement District, proceeds of loans, which are received on a reimbursement basis, are recorded as receivables and revenues when qualifying expenditures are incurred.

E. Inventory of Supplies

Primary Government

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

Component Unit

Inventory of the Muskingum Starlight Industries, Inc. is valued at cost on a first-in, first-out basis.

F. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2002, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure in the year in which services are consumed.

**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
December 31, 2002**

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G. Interfund Assets and Liabilities

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

H. Property, Plant, Equipment and Depreciation

Primary Government

General Fixed Assets Account Group

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

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

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

Enterprise Fund Fixed Assets

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

**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
December 31, 2002**

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Description	Primary Government	Muskingum Starlight Industries, Inc.
Infrastructure	50 Years	N/A
Buildings	30 Years	20 - 30 Years
Office Furniture	10 Years	5 - 10 Years
Machinery and Radio Equipment	10 Years	7 Years
Construction Equipment	8 Years	N/A
Land Improvements	5 Years	N/A
Computer and Automotive Equipment	5 Years	5 Years

Valuation

The County's fixed asset values initially were determined at December 31, 1989, and original acquisition costs were assigned when such information was available. In cases when original costs were not practicably determinable, estimates were arrived at by indexing estimated current costs back to the estimated year of acquisition. Donated fixed assets are capitalized at estimated fair market value on the date donated. The County maintains a capitalization threshold of five thousand dollars at year-end.

Component Unit

For the Muskingum Starlight Industries, Inc., 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.

I. 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 that the County will compensate the employees for the benefits through paid time off or some other means. Sick leave benefits are accrued as a liability using the vesting method. The liability includes the employees who are currently eligible to receive termination benefits and those the County has identified as probable of receiving payment in the future. The amount is based on accumulated sick leave and employees' wage rates at year end, taking into consideration any limits specified in the County's termination policy.

For the governmental funds, the County records a liability for accumulated unused vacation time when earned for all employees with more than one year of service. The County records a liability for accumulated unused sick leave for employees after seven years of service. The current portion of unpaid compensated absences is the amount expected to be paid using expendable available resources. These amounts are recorded in the account "compensated absences payable" in the fund from which the employees who have accumulated unpaid leave are paid. The remainder is reported in the General Long-Term Obligations Account Group. In proprietary funds, the entire amount of compensated absences is reported as a fund liability.

## Muskingum County, Ohio

### Notes to the General Purpose Financial Statements December 31, 2002

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#### J. Long-Term Debt

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

#### K. Unamortized Accounting Gain/Issuance Costs

Accounting gains and issuance costs for proprietary fund types are deferred and amortized over the term of the bonds using the straight-line method since the results are not significantly different from the effective interest method. Accounting gains are presented as an increase in the face amount of the bonds payable. Issuance costs are recorded as deferred charges.

#### L. Contributed Capital

Prior to 2001, contributed capital represents resources from other funds, other governments, and private sources provided to enterprise funds that is not subject to repayment. Because the County had not prepared financial statements in accordance with Generally Accepted Accounting Principles prior to 1989, the exact amount of contributed capital pertaining to prior years cannot be determined. Consequently, only those amounts that have been able to be identified specifically have been classified as contributed capital in the accompanying combined financial statements.

Capital contributions received after 2000 from other governments and private sources have been recorded as revenues and are reported as retained earnings. Contributions from other funds are still recorded as contributed capital.

#### M. Reserves of Fund Equity

The County records reservations for portions of fund balance which are legally segregated for specific future use or which do not represent available, spendable resources and, therefore, are not available for appropriations for expenditures. Undesignated fund balance indicates that portion of fund equity which is available for appropriation in future periods. Fund balance reserves have been established for encumbrances, inventory, long-term contracts payable, loan guaranty, loans, and claimants. Reservation for claimants is established because by law, unclaimed monies are not available for appropriation until five years have passed.

#### N. Interfund Transactions

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

**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
December 31, 2002**

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

Residual Equity Transfers In are less than Residual Equity Transfers Out in the amount of \$218,496 due to \$3,496 in fixed assets being transferred from the Sewer Enterprise Fund to the General Fixed Assets Account Group and \$215,000 in special assessment bond proceeds that were transferred to the Sewer Enterprise Fund to retire outstanding bond anticipation notes. During 2002, \$7,521 represented a residual equity transfer from the Debt Service fund to General Fund. This amount represented the remaining unused amount from the Library bond issue which was fully retired during 2002.

P. Total Columns on General Purpose Financial Statements

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

Q. Estimates

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

NOTE 3 – RESTATEMENT OF PRIOR YEAR FUND EQUITY AND ACCOUNT BALANCES

A. Primary Government

During 2002 fixed asset corrections were made to the Sewer Enterprise Fund increasing beginning retained earnings as of December 31, 2001 in the amount of \$36,754 from (\$7,903,475) to (\$7,866,721). Also, the December 31, 2001 balance in the General Fixed Assets Account Group has been decreased in the amount of \$178,023 from \$46,413,645 to \$46,591,668 due to correction of an error in the value of fixed assets as previously reported by the County. The beginning balance in the General Long-Term Obligations Account Group for long-term contracts payable increased in the amount of \$262,055 due to the reasons as described in the component unit section below.



Muskingum County, Ohio

Notes to the General Purpose Financial Statements  
December 31, 2002

B. Component Unit

Based upon the information provided by the State Infrastructure Bank during 2002, \$262,055 of fees and interest charges related to, and financed by, the State Infrastructure Bank loan prior to January 1, 2002, were not recorded by the District. As a result, the following restatement was necessary:

<u>Account</u>	<u>Balance January 1, 2002</u>	<u>Restated Balance January 1, 2002</u>
Contracts Receivable	\$8,344,360	\$8,606,415
Deferred Revenue	\$8,344,360	\$8,606,415
Amount to be Provided from General Government Resources	\$8,344,360	\$8,606,415
Loans Payable	\$8,344,360	\$8,606,415

This restatement had no effect on fund equity.

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

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

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

- A. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
- B. Expenditures/expenses are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
- C. Outstanding year end encumbrances are treated as expenditures/expenses (budget basis) rather than as a reservation of fund balance for governmental fund types (GAAP basis). Material encumbrances are disclosed in the notes for proprietary fund types (GAAP basis).
- D. Proceeds from and the principal payments on short-term note obligations are reported on the operating statement (budget basis) rather than as balance sheet transactions (GAAP basis).
- E. For proprietary funds, the acquisition and construction of capital assets are reported on the operating statement (budget basis) rather than as balance sheet transactions (GAAP basis).

**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
December 31, 2002**

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- F. Principal and interest payments on debt obligations are reported in debt service funds on the operating statements (budget basis) rather than in the funds receiving those proceeds (GAAP basis). The reconciled difference is reflected in the following tables as allocation of revenue to pay debt.
  
- G. Revenues received by year-end and not posted to cash (budget basis) are recorded as revenue (GAAP basis). The reconciled difference is reflected in the following tables as unrecorded cash.

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

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

**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
December 31, 2002**

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

	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Transportation Improvement District (Component Unit)
GAAP Basis	(\$2,180,001)	\$2,600,634	\$421,530	\$702,420	\$174	(\$236,499)
Net Adjustment for Revenue Accruals	23,857	(801,067)	471,279	(43,656)	0	0
Beginning of Year:						
Unreported Cash	68,171	122,835	0	9,705	0	0
Segregated Accounts	0	50,081	0	10,236	0	0
End of Year:	0	0	0	0	0	0
Unreported Cash	(77,109)	(1,463,799)	0	(6,911)	0	0
Segregated Accounts	0	(61,590)	0	(31,784)	0	0
Note Proceeds	0	0	1,100,000	1,468,459	0	0
Bond Proceeds	0	0	3,248,000	(1,270,000)	0	0
Advances - In	118,516	47,615	0	0	0	0
Transfers - In	0	(300,000)	1,518,647	(12,192)	0	0
Net Adjustment for Expenditure Accruals	231,147	(5,397,668)	(409,344)	264,162	0	0
Allocation of Revenue to						
Pay Debt	0	0	60,912	(2,476)	0	0
Debt Principal Payments	0	0	(6,072,925)	(2,754,077)	0	0
Interest and Fiscal Charges	0	0	(408,861)	(9,840)	0	0
Advances - Out	(47,615)	(118,516)	0	0	0	0
Transfers - Out	1,517,105	0	(193,221)	(86,539)	0	0
Residual Equity						
Transfers In	356,699	588,894	0	0	0	0
Residual Equity	0	0	(7,521)	0	0	0
Transfers Out						
Encumbrances	(1,580,943)	(2,316,244)	(550)	(1,368,608)	0	0
Excess for Non-Budgeted Funds	0	0	0	0	0	236,499
Budget Basis	(\$1,570,173)	(\$7,048,825)	(\$272,054)	(\$3,131,101)	\$174	\$0

**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
December 31, 2002**

Net Income /Excess of Revenues and Other Financing Sources  
Under Expenses and Operating Transfers  
All Proprietary Fund Types and Discretely Presented Component Unit

	Enterprise	Internal Service	Muskingum Starlight Industries, Inc. (Component Unit)
GAAP Basis	\$820,516	\$1,216,694	\$49,576
Net Adjustment for Revenue Accruals	(265,960)	0	0
Loan Proceeds	1,662,525	0	0
Capital Grants	(692,000)	0	0
Loss on Disposal of Fixed Assets	7,724	0	0
Transfers - In	(443,479)	(674,105)	0
Net Adjustment for Expense Accruals	251,799	(331,393)	0
Allocation of Revenue to Pay Debt	(58,436)	0	0
Interest and Fiscal Charges	353,579	0	0
Depreciation	758,830	0	0
Transfers - Out	(1,326,216)	0	0
Capital Outlay	(2,318,953)	0	0
Residual Equity Transfers In	9,976	0	0
Residual Equity Transfers Out	(40,185)	(907,863)	0
Encumbrances	(293,155)	(1,004,475)	0
Net Income for Non-Budgeted Activity	0	0	(49,576)
Budget Basis	<u>(\$1,573,435)</u>	<u>(\$1,701,142)</u>	<u>\$0</u>

**NOTE 5 - COMPLIANCE AND ACCOUNTABILITY**

**Fund Deficits:**

The following funds had deficit fund balances/retained earnings as of December 31, 2002:

Fund Type/Fund	Deficit Fund Balance/ Retained Earnings
Special Revenue Funds:	
County Home Levy	\$177,880
Litter Prevention	14,428
Capital Projects Funds:	
Issue II	41,910
Brandywine Loop Construction	189,491
Energy Conservation	458,270
Sewer Enterprise Fund	7,075,063
Health Self-Insurance Internal Service Fund	587,230

**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
December 31, 2002**

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

Legal Compliance:

Contrary to Revised Code section 5705.39, appropriations exceeded estimated revenues plus unencumbered carry over balances in the following funds:

<u>Fund Type/Fund</u>	<u>Excess</u>
Log Jam Removal Special Revenue Fund	\$1,003
East Wheeling Road Bridge Capital Projects Fund	2,894

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

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

**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
December 31, 2002**

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<u>Fund Type/Fund</u>	<u>Excess</u>
Special Revenue Funds:	
Motor Vehicle and Gasoline Tax	
Public Works	
Intergovernmental	\$134,258
Operating Transfers-Out	110,000
Starlight Levy	
Operating Transfers - Out	88,123
Commissary	
Public Safety	
Materials and Supplies	139,575
Childrens Services Christmas	
Human Services	
Materials and Supplies	3,812
Water Enterprise Fund	
Interest and Fiscal Charges	14
Children Services Expendable Trust Fund	2,200

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

NOTE 6 - DEPOSITS AND INVESTMENTS

A. Primary Government

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

Legal Requirements:

Monies held by the County are classified by the State Statute into two categories. Active monies are public moneys determined to be necessary to meet current demand upon the County treasury. Active monies must be maintained as either cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts. Monies held by the County which are not considered active are classified as inactive. Inactive monies may be deposited or invested in the following securities:

**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
December 31, 2002**

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1. United States treasury notes, bills, bonds, or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal securities shall be direct issuances of federal agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and the terms of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed five percent of the County's total average portfolio; and
10. Bankers acceptances for a period not to exceed 270 days and in an amount not to exceed ten percent of the County's total average portfolio.

**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
December 31, 2002**

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

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

Undeposited:

At year end, the County had \$294,499 in undeposited cash on hand which is included on the balance sheet of the County as part of "Equity in Pooled Cash and Cash Equivalents" and "Cash and Cash Equivalents in Segregated Accounts".

Deposits:

At year-end, the carrying amount of the County's deposits was \$52,955,600, and the bank balance was \$53,810,751. Of the bank balance:

- A. \$1,030,535 was covered by federal depository insurance;
- B. \$52,780,216 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.

Investments:

The County's investments are categorized to give an indication of the level of risk assumed by the County at year-end. Category 1 includes investments that are insured or registered for which the securities are held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments for which the securities are held in the counterparty's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent but not in the County's name.

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

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



Muskingum County, Ohio

Notes to the General Purpose Financial Statements  
December 31, 2002

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	Cash and Cash	
	Equivalents/Deposits	Investments
GASB Statement 9	\$53,150,099	\$100,000
Certificate of Deposit with a maturity of more than 90 days	100,000	(100,000)
Undeposited Cash	(294,499)	0
GASB Statement 3	\$52,955,600	\$0

B. Component Units

At year end, the carrying amount of Muskingum Starlight Industries, Inc. deposits was \$410,470 and the bank balance was \$420,284. Of the bank balance, \$312,059 was covered by federal depository insurance and \$108,225 was uninsured and uncollateralized. Although the collateral held by the pledging financial institutions' trust department was in the workshop's name, non-compliance with federal requirements could potentially subject the workshop to a successful claim by the FDIC.

At year-end, the carrying amount of the Transportation Improvement District's deposits was \$790,268 and the bank balance was \$844,212. Of the bank balance, \$100,000 was covered by federal depository insurance and \$744,212 was covered by securities held by the financial institution's trust department in the name of the District.

NOTE 7 - PROPERTY TAXES

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Property tax revenue received during 2002 for real and public utility property taxes represents collections of 2001 taxes. Property tax payments received during 2002 for tangible personal property (other than public utility property) is for 2002 taxes.

2002 real property taxes are levied after October 1, 2002, on the assessed value as of January 1, 2002, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2002 real property taxes are collected in and intended to finance 2003.

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. 2002 public utility property taxes became a lien December 31, 2001, are levied after October 1, 2002, and are collected in 2003 with real property taxes. 2002 tangible personal property taxes are levied after October 1, 2001, on the value as of December 31, 2001. Collections are made in 2002. Tangible personal property assessments for machinery and equipment are 25 percent of true value and 24 percent of true value for inventory.

The full tax rate for all County operations for the year ended December 31, 2002, was \$13.55 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2002 property tax receipts were based are as follows:

**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
December 31, 2002**

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Real Property	\$1,027,551,480
Public Utility Personal Property	78,281,320
Tangible Personal Property	<u>149,138,885</u>
Total Assessed Value	<u><u>\$1,254,971,685</u></u>

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

Tangible personal property taxes paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 30, with the remainder payable at September 20.

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

Property taxes receivable represents real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2002 and for which there is an enforceable legal claim. Although total property tax collections for the next year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31, nor are they intended to finance 2002 operations. The receivable is offset by deferred revenue.

**NOTE 8 - PERMISSIVE SALES AND USE TAX**

In 1971, the County Commissioners by resolution imposed a one-half percent tax, and an additional one-half percent tax in 1982 and 1993, respectively, on all retail sales made in the County, except sales of motor vehicles, and on the storage, use, or consumption in the County of tangible personal property, including automobiles, not subject to sales tax. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the State Auditor the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month. The State Auditor then has five days in which to draw the warrant payable to the County. Proceeds of the tax are credited entirely to the General Fund. Amounts that are to be received in the available period are accrued as revenue. Sales and Use Tax revenue for 2002 amounted to \$13,592,599.

**NOTE 9 - RECEIVABLES**

A. Primary Government

Receivables at December 31, 2002, consist of taxes, accounts (billings for user charged services, including unbilled utility services and tap-in fees that the County is allowing property owners to pay over time), special assessments, interfund, accrued interest, contracts, loans, and intergovernmental receivables arising from grants, entitlements and shared revenues. Included in total receivables is \$16,575 in delinquent special assessments which may be collected through foreclosure. All receivables are considered collectible in full.

**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
December 31, 2002**

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Delinquent accounts receivable are certified and collected as a special assessment, subject to foreclosure for non-payment.

A summary of the principal items of intergovernmental receivables follows:

<u>Fund Type/Source</u>	<u>Amount</u>
General Fund:	
Homestead and Rollback	\$138,459
Breakfast/Lunch Reimbursement	4,259
Public Defender	99,699
Housing of Prisoners	1,500
Detention Reimbursements	18,800
Material Recovery Facility Grant	6,970
Miscellaneous Reimbursements	10,945
Total General Fund	<u>280,632</u>
Special Revenue Funds:	
Homestead and Rollback	483,603
Permissive Tax	31,084
Equitable Sharing	9,258
DARE Grant	12,969
Ohio Children's Trust Grant	9,366
Population Reduction Grant	14,711
Litter Grant	11,320
Community Corrections Grant	106,213
Community Development Grants	616,487
Gasoline Excise Tax	654,745
Children Services Advance	733,103
Child Support Enforcement Agency Advance	126,424
Starlight School Levy Monies	156,661
T.B. Clinic Monies	59,874
Public Assistance Monies	572,059
Miscellaneous Grants/Reimbursements	84,779
Total Special Revenue Funds	<u>\$3,682,656</u>

(continued)

**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
December 31, 2002**

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<u>Fund Type/Source (Continued)</u>	<u>Amount</u>
Capital Projects Funds:	
Local Law Enforcement Block Grant	\$15,000
OPWC Grant	<u>53,695</u>
Total Capital Projects Funds	<u>68,695</u>
Agency Funds:	
Homestead and Rollback	46,412
Permissive Tax	2,928
Motor Vehicle Licenses	2,006,936
Estate Tax	538,373
Township Gas	584,976
Local Government	<u>4,027,511</u>
Total Agency Funds	<u>7,207,136</u>
Grand Total All Fund Types	<u><u>\$11,239,119</u></u>

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, payment in lieu of taxes are made to the County in an amount equal to the real property taxes that otherwise would have been due. These payments are being used to finance the above improvements and will continue until the earlier of 30 years or until the revenue in lieu of taxes equals or exceeds the costs of the improvements. A receivable for the amount that will be received by the County in fiscal year 2003 has been recorded in the Redevelopment Tax Equivalent Special Revenue Fund and the Brandywine Loop Construction Capital Projects Fund with corresponding credits to deferred revenue. The receivables represent amounts measurable at December 31, 2002.

During 2002, 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 to make tax increment financing 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 receivables and corresponding deferred revenue have been recorded in each of the levied funds.

The County is not able to record a receivable for the entire amount of all payments because the payments are based upon projected collections.

The County is reflecting a \$409,894 loan receivable in the Debt Service Bond Retirement Fund. This is the result of a loan made to the County Fairboard during 2002.

**B. Component Units**

The Muskingum Starlight Industries, Inc. accounts receivable were considered to be fully collectible at December 31, 2002; therefore, no allowance for doubtful accounts has been recorded.

**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
December 31, 2002**

Receivables at December 31, 2002 for the Transportation Improvement District, consisted of loan draw downs, contract and intergovernmental grants. All receivables are considered collectible in full due to the stable condition of State Loan programs, the current fiscal year guarantee of federal funds, and the executed contracts with the Muskingum County Commissioners.

A summary of the principal items of receivables follows:

	<u>Amounts</u>
Capital Projects Fund:	
Loan Receivable	\$143,455
Intergovernmental Receivable	<u>9,507</u>
Total Capital Projects Fund	<u>152,962</u>
 Debt Service Funds:	
Contracts Receivable	<u>11,125,288</u>
 Total All Funds	<u><u>\$11,278,250</u></u>

**NOTE 10 - FIXED ASSETS**

A summary of the enterprise funds and Muskingum Starlight Industries, Inc. fixed assets at December 31, 2002, respectively, follows:

<u>Category</u>	<u>Enterprise Funds</u>	<u>Muskingum Starlight Industries, Inc. (Component Unit)</u>
Land	\$0	\$0
Buildings	466,900	6,807
Improvements other than Buildings	33,139,323	0
Machinery, Equipment, Furniture, and Fixtures	105,460	143,720
Vehicles	233,633	94,415
Construction in Progress	2,581,491	0
Total	<u>36,526,807</u>	<u>244,942</u>
Accumulated Depreciation	<u>(10,233,530)</u>	<u>(198,525)</u>
Net Fixed Assets	<u><u>\$26,293,277</u></u>	<u><u>\$46,417</u></u>

**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
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A summary of the changes in general fixed assets during 2002 follows:

Category	Restated Balance			Balance
	January 1, 2002	Additions	Deletions	December 31, 2002
Land	\$2,345,105	\$304,740	\$0	\$2,649,845
Buildings	32,766,227	1,075,224	0	33,841,451
Improvements other than Buildings	337,500	0	0	337,500
Machinery, Equipment Furniture and Fixtures	4,289,578	212,869	74,742	4,427,705
Vehicles	6,463,174	236,683	173,653	6,526,204
Construction in Progress	390,084	2,119,288	0	2,509,372
<b>Total</b>	<b>\$46,591,668</b>	<b>\$3,948,804</b>	<b>\$248,395</b>	<b>\$50,292,077</b>

**NOTE 11 - RISK MANAGEMENT**

**A. Primary Government**

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

Coverage is as follows:

Property Coverage – Blanket; all risks of direct physical loss or damage to property of Member (\$100,000,000 annual aggregate pool limit for flood and earthquake)

Liability Coverage:

Automobile Liability	\$6,000,000 each occurrence
Uninsured/Underinsured Motorists	\$250,000 each occurrence
General Liability	\$6,000,000 each occurrence
Stop Gap Liability	\$1,000,000 each occurrence
Law Enforcement Liability	\$6,000,000 each occurrence
Errors and Omissions Liability	\$6,000,000 any one claim \$6,000,000 annual aggregate

Crime Coverage:

Employee Dishonesty/Faithful Performance	\$1,000,000 each loss
Money and Securities (inside)	\$1,000,000 each loss
Money and Securities (outside)	\$1,000,000 each loss
Money Orders and Counterfeit currency	\$1,000,000 each loss
Depositor's Forgery	\$1,000,000 each loss

**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
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<u>Boiler and Machinery Coverage:</u>	\$100,000,000 each accident
<u>Deductible:</u>	\$2,500 each and every loss and/or claim and or occurrence

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

The County maintains a limited risk health insurance program for employees. Premiums are paid to a third party administrator, CoreSource, Inc. The claims are processed and monitored by a County insurance administrator in conjunction with the third party administrator. An internal service fund is presented in the financial statements and reflects premiums paid into the health self-insurance internal service fund by other funds which are available to pay claims and administrative costs, and establish claim reserves. An excess coverage insurance policy covers individual claims in excess of \$90,000 and aggregate annual claims in excess of \$7,750,835.

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

The claims liabilities of the Self-Insurance Health and Self-Insurance Workers' Compensation Internal Service Funds of \$966,431 and \$78,766, respectively, reported at December 31, 2002 are 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 in 2001 and 2002 were:

Fund	Balance at Beginning of Year	Change in Estimate	Current Year Claims	Claims Payments	Balance at End of Year
<u>Self Insurance Health</u>					
2001	\$943,424	\$0	\$5,248,794	\$5,153,645	\$1,038,573
2002	1,038,573	0	5,325,121	5,397,263	966,431
 <u>Self-Insurance Workers' Compensation</u>					
2001	489,199	(42,291)	0	108,891	338,017
2002	338,017	(181,035)	0	78,216	78,766

During 2000, the County entered into an agreement with the Ohio Bureau of Workers' Compensation, changing their workers' compensation coverage from a self-insured program to the Workers' Compensation Group Rating Plan, an insurance purchasing pool.

**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
December 31, 2002**

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B. Component Unit

The Transportation Improvement District has obtained commercial insurance for the following risks:

- General Liability; and
- Vehicles.

NOTE 12 - DEFINED BENEFIT PENSION PLANS

A. Ohio Public Employees Retirement System

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

Plan members, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations; law enforcement employees (sheriff and sheriff deputies) contribute 10.1 percent; all other law enforcement employees contribute 9 percent. For plan members, other than those engaged in law enforcement, the County was required to contribute 8.55 percent of covered salary for 2002. The County contribution for all law enforcement employees for 2002 was 11.7 percent. Contributions are authorized by State statute. The contribution rates are determined actuarially. The County's contributions to PERS for the years ended December 31, 2002, 2001, and 2000 were \$2,516,376, \$2,547,806, and \$1,715,964, respectively. The full amount has been contributed for 2001 and 2000. 99 percent has been contributed for 2002 with the remainder being reported as a fund liability.

B. State Teachers Retirement System (STRS)

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



**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
December 31, 2002**

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Plan members are required to contribute 9.3 percent of their annual covered salary to fund pension obligations and the County is required to contribute 9.5 percent. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The County's contributions to STRS for the years ended December 31, 2002, 2001, and 2000 were \$83,758, \$75,859, and \$45,051, respectively. The full amount has been contributed for 2001 and 2000. 99 percent has been contributed for 2002 with the remainder being reported as a fund liability.

NOTE 13 - POST-EMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System (OPERS)

The Ohio Public Employees Retirement System of Ohio (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit and primary survivor recipients of such retirees. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement Number 12, "Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Governmental Employers". A portion of each employer's contribution to OPERS is set aside for the funding of postretirement health care based on authority granted by State statute. The 2002 employer contribution rate was 13.55 percent of covered payroll for employees not engaged in law enforcement; 4.5 percent was the portion that was used to fund health care. The employer contribution rate for law enforcement employees for 2002 was 16.7 percent; 5 percent was used to fund health care.

Benefits are advance-funded using the entry age normal cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2001, include a rate of return on investments of 8 percent, an annual increase in active employee total payroll of 4 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .50 percent and 6.3 percent based on additional annual pay increases. Health care premiums were assumed to increase 4 percent annually. All investments are carried at market. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets.

The number of active contributing participants was 402,041. The County's actual contributions for 2002 which were used to fund postemployment benefits were \$1,413,502. The actual contribution and the actuarially required contribution amounts are the same. OPERS's net assets available for payment of benefits at December 31, 2001, (the latest information available) were \$11.6 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$16.4 billion and \$4.8 billion, respectively.

**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
December 31, 2002**

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In January 2001, House Bill 416 divided the OPERS law enforcement program into two separate divisions with separate employee contribution rates and benefits. The law enforcement classification consisted of sheriffs, deputy sheriffs, and township police with an employee contribution rate of 10.1 percent. All other members of the PERS law enforcement program were placed in a new public safety division and continue to contribute at 9.0 percent. The employer contribution rate for both the law enforcement and public safety divisions is 16.70 percent.

Law enforcement officer benefits permit age and service retirement at an earlier age with a different formula than that for OPERS members not covered under this division.

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

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

Benefits are funded on a pay-as-you-go basis. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By Ohio law, the cost of coverage paid from STRS funds is included in the employer contribution rate, currently 14 percent of covered payroll. The board allocated employer contributions equal to 4.5 percent of covered payroll to the Health Care Reserve Fund. For the County this amount equaled \$39,675 during 2002.

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund was \$3.256 billion at June 30, 2001. For the year ended June 30, 2001, net health care costs paid by STRS were \$300,772,000 and STRS had 102,132 eligible benefit recipients.

**NOTE 14 - OTHER EMPLOYEE BENEFITS**

**A. Compensated Absences**

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated, unused vacation time is paid upon separation if the employee has at least one year of service with the County. Accumulated, unused sick leave and compensatory time are paid upon retirement to an employee at varying rates depending on length of service and department policy. As of December 31, 2002 the liability for compensated absences was \$2,411,066 for the entire County.

**B. Other Health Insurance Options**

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

Muskingum County, Ohio

Notes to the General Purpose Financial Statements  
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C. Early Retirement Incentive

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

NOTE 15 - CAPITAL LEASES - LESSEE DISCLOSURE

In prior years, the County has entered into capitalized leases for a satellite system and an inserter system. During 2002, the County entered into capitalized leases for two postage machines and field equipment for 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 general purpose financial statements for the governmental funds. Equipment acquired by lease has been capitalized in the General Fixed Assets Account Group in the amount of \$147,402 which is the present value of the future minimum lease payments at the time of acquisition. A corresponding liability was recorded in the General Long-Term Obligations Account Group. Principal payments in 2002 totaled \$22,653.

Future minimum lease payments are as follows:

<u>Year</u>	<u>Amount</u>
2003	\$30,654
2004	30,654
2005	7,131
2006	7,131
2007	7,131
Total	<u>82,701</u>
Less: Amount Representing Interest	<u>(12,789)</u>
Present Value of Net Minimum Lease Payments	<u>\$69,912</u>

**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
December 31, 2002**

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**NOTE 16 - CONTRACTUAL COMMITMENTS**

As of December 31, 2002, the County had a contractual purchase commitment for the following projects:

<u>Project</u>	<u>Fund</u>	<u>Purchase Commitments</u>	<u>Amount Paid as of 12/31/02</u>	<u>Amounts Remaining on Contracts</u>
Computerized Mapping	Real Estate Assessment	\$748,000	\$393,326	\$354,674
Records Building	Records Building	2,832,021	2,557,873	274,148
Gaysport, Chandlersville & Adamsville Water Extension	Water Fund	2,078,385	1,834,044	244,341
Aerial Photography	General Fund & Real Estate Assessment	756,667	251,296	505,371

**NOTE 17 - LONG-TERM DEBT**

A. Primary Government

Changes in the County's long-term obligations during 2002 consist of the following:

**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
December 31, 2002**

	Outstanding 12/31/2001	Additions	Deletions	Outstanding 12/31/2002
General Long-Term Obligations:				
General Obligation Bonds:				
1989-Variable Interest Rate County Office Building Improvement Bonds - \$2,680,000	\$1,640,000	\$0	\$135,000	\$1,505,000
1999-Variable Interest Rate Child Support Enforcement Building Bonds - \$4,000,000	3,735,000	0	135,000	3,600,000
1989-7.03% Library Bonds - \$4,850,000	200,000	0	200,000	0
1999-Variable Interest Rate Juvenile Detention Facility Bonds - \$5,000,000	4,675,000	0	170,000	4,505,000
1998-Variable Interest Rate County Facilities Refunding Bonds - \$6,905,000	5,740,000	0	330,000	5,410,000
2002 Various Interest Rate Various Purpose Serial Bonds - \$1,670,000	0	1,670,000	0	1,670,000
2002 Various Interest Rate Various Purpose Term Bonds - \$1,085,000	0	1,085,000	0	1,085,000
<b>Total General Obligation Bonds</b>	<b>15,990,000</b>	<b>2,755,000</b>	<b>970,000</b>	<b>17,775,000</b>
Special Assessment Debt:				
1990-5.0% Avondale Special Assessment Bonds - \$113,650	84,000	0	2,965	81,035
1989-7.89% Falls Special Assessment OWDA - \$957,246	358,969	0	47,862	311,107
1989-7.89% Maysville Special Assessment OWDA - \$445,478	222,740	0	17,819	204,921
1996-Variable Interest Nob Hill Special Assessment B Bonds - \$610,000	515,000	0	20,000	495,000
2002 Various Interest Rate Ash Meadows Special Assessment Serial Bonds - \$130,000	0	130,000	0	130,000
2002 Various Interest Rate Ash Meadows Special Assessment Term Bonds - \$85,000	0	85,000	0	85,000
<b>Total Special Assessment Debt</b>	<b>1,180,709</b>	<b>215,000</b>	<b>88,646</b>	<b>1,307,063</b>
Compensated Absences	2,101,961	1,270,418	1,056,783	2,315,596
Long-Term Contracts Payable - Port Authority	670,137	0	228,492	441,645
Long-Term Contracts Payable - TID	8,606,415	2,704,988	186,115	11,125,288
Capital Lease	22,653	69,912	22,653	69,912
Early Retirement Incentive Payable	1,030,517	21,956	767,659	284,814
<b>Total General Long-Term Obligations</b>	<b>29,602,392</b>	<b>7,037,274</b>	<b>3,320,348</b>	<b>33,319,318</b>

**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
December 31, 2002**

(continued)	Outstanding 12/31/2001	Additions	Deletions	Outstanding 12/31/2002
<b>Enterprise Funds:</b>				
1999-Variable Interest Rate East Muskingum Project General Obligation Refunding Bonds - \$1,365,000	\$1,260,000	\$0	\$25,000	\$1,235,000
1990-5.00% Avondale Project General Obligation Bonds - \$1,350	1,000	0	35	965
2002 Various Interest Rate Sewer Improvement Serial Bonds - \$940,000	0	940,000	0	940,000
2002 Various Interest Rate Sewer Improvement Term Bonds - \$605,000	0	605,000	0	605,000
<b>Total General Obligation Bonds</b>	<b>1,261,000</b>	<b>1,545,000</b>	<b>25,035</b>	<b>2,780,965</b>
1990-5.00% Avondale Sewer Revenue Bonds - \$179,000	157,700	0	2,500	155,200
1990-Variable Interest Rate East Muskingum Sewer Revenue Bonds - \$1,193,100	1,061,400	0	17,000	1,044,400
1993-5.125% East Muskingum Series F Improvement Bonds - \$642,000	583,100	0	9,200	573,900
2002 4.5% Adamsville Sewer Revenue Bonds - \$387,000	0	387,000	0	387,000
2002 4.5% Adamsville Sewer Revenue Bonds - \$46,000	0	46,000	0	46,000
<b>Total Revenue Bonds</b>	<b>1,802,200</b>	<b>433,000</b>	<b>28,700</b>	<b>2,206,500</b>
2001 5.65% Water Extension Planning and Design - OWDA	555	14	541	28
2001 5.39% Falls Township - OWDA - \$690,992	690,992	0	690,992	0
1989-7.89% Maysville Mortgage Revenue - OWDA - \$471,813	342,173	0	17,065	325,108
2002 1.5% Gaysport Water Line Extension - OWDA - \$1,127,298	0	1,127,298	16,154	1,111,144
2002 1.5% Adamsville Water Project - OWDA - \$535,213	0	535,213	9,438	525,775
<b>Total OWDA Loans</b>	<b>1,033,720</b>	<b>1,662,525</b>	<b>734,190</b>	<b>1,962,055</b>
<b>Total Enterprise Long-Term Obligations</b>	<b>\$4,096,920</b>	<b>\$3,640,525</b>	<b>\$787,925</b>	<b>\$6,949,520</b>
<b>Total All Long-Term Obligations</b>	<b>\$33,699,312</b>	<b>\$10,677,799</b>	<b>\$4,108,273</b>	<b>\$40,268,838</b>

**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
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The 1989 County Office Building Improvement Bonds were used to construct and make improvements to the County office and Welfare Department building which houses the Health Department, Welfare Department, and Childrens Services and provides space to the County Board of Education. The 1989 debt is being retired with rent payments and in the event that rent is deficient, property taxes will be used for the debt repayment. During 1999, the County issued \$9,000,000 in various interest rate general obligation bonds used in the construction of a child support enforcement agency building and a juvenile detention facility. The bonds are backed by the full faith and credit of the County and are going to be repaid from property taxes. During 1999, the County issued \$1,365,000 in East Muskingum Sewer General Obligation Refunding Bonds. The proceeds were used to pay \$1,292,100 in outstanding 1990 East Muskingum Sewer Revenue bonds which resulted in a current refunding of the 1990 bonds outstanding. These refunding bonds will be repaid from Sewer Enterprise Fund revenues. The refunding resulted in a difference between the net carrying amount of the debt and the acquisition price. This difference, reported in the accompanying financial statements as an increase to bonds payable, is being amortized to interest expense through the year 2029 using the straight-line method. The amount amortized for 2002 is \$1,137. The County completed the current refunding to reduce its total debt service payments over the next 17 years.

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

	1999 Refunding General Obligation Bonds	1990 Avondale Project General Obligation Bonds	2002 Sewer Improvement General Obligation Bonds	Totals
Outstanding Balance of				
General Obligation Bonds	\$1,235,000	\$965	\$1,545,000	\$2,780,965
Unamortized Accounting Gain	(28,901)	0	0	(28,901)
Balance Net of Accounting Gain	<u>\$1,206,099</u>	<u>\$965</u>	<u>\$1,545,000</u>	<u>\$2,752,064</u>

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

The 1998 County Facilities Refunding Bonds were used to refund \$1,745,000 of the outstanding 1990 County Office Building Improvement Bonds, and \$4,545,000 of outstanding 1992 County Jail Facilities Bonds. The bonds were sold at a discount of \$10,172. \$6,760,654 (after discount, underwriting fees, and other issuance costs) was deposited in an irrevocable trust to provide for all future debt service payments on the refunded 1990 County Office Building Bonds and the 1992 County Jail Facilities Bonds. These refunded bonds were fully called during 2002. The refunding bonds will be repaid from building rent and property taxes.

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

**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
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The Avondale project general obligation bonds are backed by the full faith and credit of the County and will be paid from Sewer Enterprise Fund revenues derived by the County from the operation of the sewer system.

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.

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

Year Ending December 31,	General Long-Term Obligations		Enterprise Fund		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2003	\$905,000	\$868,401	\$85,035	\$126,903	\$990,035	\$995,304
2004	940,000	829,070	85,035	124,738	1,025,035	953,808
2005	995,000	787,367	85,035	122,407	1,080,035	909,774
2006	1,040,000	741,801	90,035	119,770	1,130,035	861,571
2007	1,090,000	693,511	95,035	116,799	1,185,035	810,310
2008-2012	5,340,000	2,623,285	525,180	524,834	5,865,180	3,148,119
2013-2017	5,200,000	1,376,899	650,180	395,468	5,850,180	1,772,367
2018-2022	2,265,000	245,171	830,178	218,143	3,095,178	463,314
2023-2027	0	0	335,180	47,558	335,180	47,558
2028-2029	0	0	72	5	72	5
<b>Total</b>	<b>\$17,775,000</b>	<b>\$8,165,505</b>	<b>\$2,780,965</b>	<b>\$1,796,625</b>	<b>\$20,555,965</b>	<b>\$9,962,130</b>

During 2002, the County issued \$130,000 in various interest rate Ash Meadows Special Assessment Serial Bonds and \$85,000 in 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. All special assessment bonded debt will be repaid from the proceeds of special assessments levied against benefited property owners. In the event the property owners do not pay their assessments, the County would be responsible for the debt service payment. Special assessment bond debt service requirements to maturity are as follows:



**Muskingum County, Ohio**

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Year Ending December 31,	Amount	
	Principal	Interest
2003	\$32,965	\$43,030
2004	32,965	41,419
2005	37,965	39,770
2006	37,965	37,947
2007	42,965	36,599
2008-2012	239,824	175,631
2013-2017	254,824	136,610
2018-2022	90,120	18,714
2023-2027	15,317	3,830
2028-2030	6,125	460
Total	<u>\$791,035</u>	<u>\$534,010</u>

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

Year Ending December 31,	Amount	
	Principal	Interest
2003	\$65,681	\$40,714
2004	65,681	35,532
2005	65,681	30,350
2006	65,681	25,168
2007	65,681	19,985
2008-2012	160,888	39,186
2013-2016	26,735	2,812
Total	<u>\$516,028</u>	<u>\$193,747</u>

The County will pay compensated absences and the early retirement incentives out of the fund from which employees salaries are paid. These funds included the General Fund, and the following special revenue funds: Dog and Kennel, Real Estate Assessment, Delinquent Real Estate Tax and Assessment Collection, Certificate of Title, Senior Citizens Levy, Public Assistance, Child Support Enforcement Agency, Starlight Levy, Childrens Services Levy, County Home Levy, Litter Control, Tuberculosis Clinic, Motor Vehicle and Gasoline Tax, Block Grants, Community Corrections, Sheriff Levy, and Miscellaneous Federal Grants Funds, Capital lease obligations will be paid from the fund that maintains custody of the related asset. The County will pay the Transportation Improvement District long-term contract payable from tax increment financing and other non-tax revenues. The long-term contract payable applicable to the Port Authority will be repaid from General Fund revenues.

**Muskingum County, Ohio**

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The Avondale Sewer Revenue bonds, East Muskingum Sewer Revenue bonds, East Muskingum Series F Improvement Bonds, Adamsville Sewer Revenue bonds, and the Maysville OWDA loan will be paid from revenues derived by the County from the operation of the sewer system. During 2002, the County issued \$433,000 in Adamsville Sewer Revenue bonds. The proceeds were used to retire outstanding sewer improvement notes which were originally issued to pay costs of constructing, installing and equipping a wastewater collection system and treatment facility. During 2002, the County issued two OWDA loans in the amounts of \$1,127,298 and \$535,213 to be used for costs incurred for the Gaysport Waterline extension and the Adamsville Water Project. Amortization schedules for these two loans will not be available until the entire amount of the loan has been drawn down or the project is complete. These loans will be repaid from the revenues derived from the operation of the water system. During 2002, the County has drawn down an additional \$14 in capitalized interest of an approved \$155,000 OWDA loan for water extension planning and design. The loan will be repaid from revenues derived from the operation of the water system.

Revenue bond debt service requirements to maturity are as follows:

<u>Year Ending December 31,</u>	<u>Amount</u>	
	<u>Principal</u>	<u>Interest</u>
2003	\$38,100	\$107,903
2004	39,700	107,000
2005	41,300	105,043
2006	44,000	103,004
2007	46,700	100,835
2008-2012	263,500	467,711
2013-2017	331,700	396,270
2018-2022	392,800	308,318
2023-2027	495,300	200,721
2028-2032	381,400	70,701
2033-2037	62,000	24,255
2038-2042	70,000	9,630
Total	<u>\$2,206,500</u>	<u>\$2,001,391</u>

**Muskingum County, Ohio**

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Annual debt service requirements to maturity for the Water Extension Planning and Design Sewer Maysville OWDA and Falls Township OWDA debt are as follows:

<u>Year Ending December 31,</u>	<u>Amount</u>	
	<u>Principal</u>	<u>Interest</u>
2003	\$18,440	\$25,651
2004	19,864	24,198
2005	21,432	22,631
2006	23,123	20,940
2007	24,947	19,115
2008-2012	157,556	62,757
2013-2016	59,774	6,323
Total	<u>\$325,136</u>	<u>\$181,615</u>

The various purpose, series 2002 bond issue consisted of serial and term bonds. The term bonds that were issued during 2002 are subject to mandatory sinking fund redemption. Bonds in the amount of \$815,000 mature in the year 2019 and \$960,000 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 \$290,000 to be paid at stated maturity on December 1, 2019) at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, according to the following schedule:

<u>Year</u>	<u>Amount</u>
2017	\$255,000
2018	\$270,000

The 2022 mandatory redemption is to occur on December 1, in each of the years 2020 and 2021 (with the balance of \$335,000 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	\$305,000
2021	\$320,000

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

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

## Muskingum County, Ohio

### Notes to the General Purpose Financial Statements December 31, 2002

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Pursuant to State Statute, various industrial revenue bonds have been issued for private industry within the County. The proceeds of the industrial revenue bonds are used by the various private industries for new construction or improvements. The bonds are to be repaid by the recipients of the proceeds and do not represent an obligation of the County. As of December 31, 2002, \$100,840,000 of industrial revenue bonds have been issued, and \$63,670,000 remained outstanding.

Effective July 23, 1990, the County entered into an Escrow Trust Agreement with Banc Ohio. The agreement provides that the County deposit \$2,721,500 from bond proceeds into an irrevocable trust with the bank for the payment to the final maturity of outstanding certificates of participation from U.S. Treasury obligations in substitution of the lease and base lease payments. The funds deposited, together with interest thereon, shall be sufficient to pay annual certificate of participation principal and semi-annual interest payments, thus providing an insubstance defeasance. As of December 31, 2002, \$1,410,000 of certificates of participation remained outstanding. The insubstance defeasance occurred for the lease and base lease for the County office building which house childrens services, the health department and the board of education.

An agreement between the State of Ohio, Department of Transportation (ODOT), and the Muskingum County Transportation Improvement District ("District") was entered into on December 23, 1998. The agreement is for financing the construction of Northpointe Drive Extension located between the City of Zanesville and the Village of Dresden. The proposed terms call for a loan to be made from the State to the Transportation Improvement District in the amount of \$11,060,000, plus the refinancing of projected accumulated interest in the amount of \$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 is accumulating revenues from a tax increment financing agreement, along with a guarantee reserve, in order to meet the debt service requirements on the loan.

As collateral for the loan, the State Infrastructure Bank has received an assignment of all use payments from Muskingum County and an assignment of Tax Increment Financing from the Longaberger Company. As of December 31, 2002, the District has drawn down \$11,167,948 from the loan and Muskingum County has established a Guaranty Fund to collateralize the loan. Based upon the cooperative agreement, the County's financial statements reflect a long-term contract payable in the amount of \$11,125,288 at December 31, 2002. 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 Transportation Improvement District's liability is offset by a receivable from the County in the same amount. The amortization schedule is not presented because it will not be known until the full amount to be borrowed has been determined.

The County entered into an agreement with the Muskingum County Port Authority and the City of Zanesville for construction of infrastructure improvements on April 1, 2000. The terms of the agreement call for an OWDA loan to be obtained by the Port Authority in the amount of \$2,114,068, to be repaid over a period of five years. The City of Zanesville and Muskingum County agree to pay annually, one-half of the required principal and interest requirements of the OWDA loan. The estimated cost to the County for the principal balance of this contract for the years 2003 and 2004 are \$217,559 and \$224,086, respectively.

The County's overall legal debt margin at December 31, 2002 was \$18,772,179.

**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
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**B. Component Unit**

The changes in the Transportation Improvement District's long-term obligation during 2002 is as follows:

	Interest Rate	Outstanding 12/31/2001	Issued	Retired	Additional Loan Proceeds	Outstanding 12/31/2002
Ohio Department of Transportation Loan	4.25%	\$8,606,415	\$2,561,533	\$186,115	\$143,455	\$11,125,288

The District entered into a loan agreement with the Ohio Department of Transportation where the District was to receive up to \$11,060,000 of loan proceeds, plus the refinancing of projected accumulated interest in the amount of \$404,129, to be repaid over 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. Loans payable include \$143,455 of capital outlay expenditures eligible to be drawn down from the loan as of December 31, 2002.

The debt service requirements to maturity may be adjusted in the future to reflect additional draw downs of the loan. Based on the terms of the loan and the amounts received as of December 31, 2002, the anticipated annual debt service requirements to maturity, are as follows:

Year Ending December 31.	Principal	Interest	Total
2003	\$444,611	\$450,376	\$894,987
2004	451,907	443,081	894,988
2005	471,317	423,671	894,988
2006	491,561	403,427	894,988
2007	512,674	382,314	894,988
2008-2012	2,913,207	1,561,731	4,474,938
2013-2017	3,594,943	879,994	4,474,937
2018-2020	2,101,613	135,856	2,237,469
Totals	<u>\$10,981,833</u>	<u>\$4,680,450</u>	<u>\$15,662,283</u>

In 1999, Muskingum County advanced the District \$1,620,000 in funding for the Northpointe Drive Extension Project. The District repaid \$750,000 of the loan on July 27, 2000 with proceeds from the State Infrastructure Bank loan. Management intends to repay the remainder of the advance with additional future proceeds from the loan.

**NOTE 18 - NOTES PAYABLE**

The following summarizes the note transactions for the year ended December 31, 2002:

**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
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	Interest Rate	Outstanding 12/31/2001	Issued	Retired	Outstanding 12/31/2002
<b>Capital Projects Funds:</b>					
Energy Conservation Loan	5.60%	\$512,156	\$0	\$61,764	\$450,392
Brandywine Extension	1.90%	370,000	290,000	370,000	290,000
Detention Center Construction	3.21%	2,650,000	0	2,650,000	0
Records Building	1.90%	0	1,250,000	1,250,000	0
Issue 2	2.00%	41,065	0	7,889	33,176
Issue 2	2.00%	12,850	0	4,199	8,651
Issue 2	2.00%	45,564	0	30,225	15,339
Issue 2	2.00%	0	218,459	0	218,459
<b>Total Capital Projects Funds</b>		<b>3,631,635</b>	<b>1,758,459</b>	<b>4,374,077</b>	<b>1,016,017</b>
<b>Enterprise Funds:</b>					
Sewer Improvement Notes	2.80%	1,980,000	0	1,980,000	0
Falls Township Sewer District Notes	3.21%	600,000	0	600,000	0
Ash Meadows Sanitary Improvement Notes	3.20%	275,000	0	275,000	0
Various Purpose Notes	2.55%	0	810,000	810,000	0
<b>Total Enterprise Funds</b>		<b>2,855,000</b>	<b>810,000</b>	<b>3,665,000</b>	<b>0</b>
<b>Total Note Transactions</b>		<b>\$6,486,635</b>	<b>\$2,568,459</b>	<b>\$8,039,077</b>	<b>\$1,016,017</b>

All notes are bond anticipation or revenue anticipation notes and are backed by the full faith and credit of Muskingum County. The note liability is reflected in the fund which received the proceeds. The Energy Conservation Loan has a remaining maturity of seven years and will be retired with savings from energy conservation measures. Brandywine Extension bond anticipation note has a maturity of one year and will be reissued until paid or bonds are issued. During 2002, the County issued and retired the Records Building note with proceeds of a general obligation bond issue. During 2002, the County issued \$218,459 in Issue II revenue anticipation notes. These revenue anticipation notes have specific revenues pledged for the note repayment and will mature in 2008.

During 2002, the County issued \$810,000 in Various Purpose Notes. The Sewer Improvement Notes, Falls Township Sewer District Notes, Ash Meadows Sanitary Improvement Notes and the Various Improvement Notes were bond anticipation notes that were all retired during 2002 with the issuance of bonds. In previous years, the County had originally anticipated that the repayment of the Ash Meadows Sanitary Improvement Notes were going to be repaid from sewer revenues or the issuance of sewer revenue bonds, but instead \$215,000 of these notes were actually repaid during 2002 from the issuance of general obligation special assessment debt.

Annual debt service requirements to maturity for the Energy Conservation Loan are reflected in the following table:

**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
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<u>Year Ending December 31,</u>	<u>Amount</u>	
	<u>Principal</u>	<u>Interest</u>
2003	\$65,223	\$25,222
2004	68,875	21,570
2005	72,733	17,712
2006	76,805	13,639
2007	81,107	9,338
2008	85,649	4,796
Total	<u>\$450,392</u>	<u>\$92,277</u>

Annual debt service requirements to maturity for the Issue 2 revenue anticipation notes are as follows:

<u>Year Ending December 31,</u>	<u>Amount</u>	
	<u>Principal</u>	<u>Interest</u>
2003	\$48,551	\$4,934
2004	54,968	4,268
2005	51,617	3,185
2006	52,654	2,147
2007	44,998	1,132
2008	22,837	228
Total	<u>\$275,625</u>	<u>\$15,894</u>

NOTE 19 - OPERATING LEASES - LESSEE DISCLOSURE

The County has entered into a lease for land and a building in conjunction with the City of Zanesville. The County and City lease the Anchor Glass Facilities from the Zanesville/Muskingum County Port Authority and in turn rent the facilities to the Anchor Glass Corporation. During 2002 the County incurred expenditures of \$51,238 for the operating lease. The rental payments for the land and building through 2008 are as follows:

<u>Year Ending December 31,</u>	<u>Amount</u>
2003	\$133,734
2004	123,047
2005	127,860
2006	130,750
2007	134,000
2008	121,469
Total	<u>\$770,860</u>

**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
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**NOTE 20 - INTERFUND TRANSACTIONS**

Interfund balances at December 31, 2002 consist of the following individual fund receivables and payables:

Interfund Transactions	Receivable	Payable
Interfund Receivables/Payables:		
General Fund	\$47,615	\$0
Special Revenue Funds:		
Litter	0	11,320
County Home Levy	0	36,295
Total Special Revenue Funds	0	47,615
Total Interfund Receivables/Payables	\$47,615	\$47,615
Due From/To Other Funds:		
General Fund	\$3,686,068	\$10,402
Special Revenue Funds:		
Motor Vehicle Gasoline Tax	1,625,729	0
Public Assistance	0	241,159
Block Grants	0	52,620
Children Services	1,940,723	0
County Home	2,138,101	0
Mental Health	1,068,269	0
Starlight School Levy	3,638,996	0
Tuberculosis Clinic Levy	427,619	0
Miscellaneous Federal Grants	0	3,566
Child Support Enforcement Agency	0	35,271
Sheriff Levy Fund	437,244	0
Senior Citizens Center	638,155	0
Total Special Revenue Funds	11,914,836	332,616
Debt Service Fund:		
Special Assessment Debt Service	1,785,833	0
Agency Funds:		
Taxes Agency	\$3,149	\$15,789,332
Undivided State Monies	0	2,520,326
Muskingum County Park Commission	52,011	0
Health Agency	971,379	0
Family and Children First	239,400	0
Total Agency Funds	1,265,939	18,309,658
Total Due From/To Other Funds	\$18,652,676	\$18,652,676



**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
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**NOTE 21 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS AND COMPONENT UNIT**

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

	Sewer Enterprise Fund	Sunshine Child Care Enterprise Fund	Water Enterprise Fund	Total Primary Government	Muskingum Starlight Industries, Inc. (Component Unit)
Operating Revenues	\$2,261,916	\$12,032	\$13,583	\$2,287,531	\$578,116
Depreciation Expense	758,830	0	0	758,830	22,980
Operating Income/Loss	(326,697)	(4,868)	12,373	(319,192)	29,121
Net Non-Operating					
Revenues (Expenses)	513,054	0	27,833	540,887	20,455
Operating Transfers-In	636,816	0	0	636,816	0
Operating Transfers-Out	(37,995)	0	0	(37,995)	0
Net Income	785,178	(4,868)	40,206	820,516	49,576
Current Capital Contributions	215,000	0	222,966	437,966	0
Increase in Plant and Equipment	627,340	0	1,893,908	2,521,248	23,076
Net Working Capital	4,195,673	0	107,556	4,303,229	553,987
Total Assets	28,240,033	0	2,690,257	30,930,290	632,779
Bonds and Other Long-Term					
Liabilities Payable from Revenues	5,201,252	0	1,636,947	6,838,199	0
Total Equity	22,741,201	0	1,052,100	23,793,301	600,404
Encumbrances Outstanding at					
December 31, 2002	284,971	0	8,184	293,155	0

**NOTE 22 - JOINTLY GOVERNED ORGANIZATIONS**

**A. Joint Solid Waste District**

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

## Muskingum County, Ohio

### Notes to the General Purpose Financial Statements December 31, 2002

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The Muskingum, Morgan, Monroe, Washington, Noble and Guernsey Solid Waste District is governed and operated through three groups. An eighteen member board of directors, comprised of three commissioners from each county, is responsible for the District's financial matters. Financial records were maintained by Muskingum County until May 1993 at which time Noble County assumed the responsibility. The District's sole revenue source is a waste disposal fee for in-district and out-of-district waste. Although the County contributed amounts to the District at the time of its creation, no contributions were received from the County in 2002. No future contributions by the County are anticipated. A forty-three member policy committee, comprised of seven members from each county and one at-large member appointed by the policy committee, is responsible for preparing the solid waste management plan of the District in conjunction with a Technical Advisory Council whose members are appointed by the policy committee. Continued existence of the District is not dependent on the County's continued participation. The County does not have an equity interest in or a financial responsibility for the District. The District has no outstanding debt.

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

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

During 2002, Muskingum County contributed \$918,776 in tax levy revenue money through a 1.0 mill levy. The remaining revenues are provided by levies from other member counties, and state and federal grants awarded to the multi-county board. Since Muskingum County serves as the fiscal agent for the Board, the financial activity is presented in an agency fund. Continued existence of the Board is not dependent on the County's continued participation and the County has no equity interest in or financial responsibility for the Board. The Board has no outstanding debt.

#### C. Mid Eastern Ohio Regional Council of Governments (MEORC)

The Mid Eastern Ohio Regional Council of Governments (MEORC) is a jointly governed organization which serves fourteen counties in Ohio. MEORC provides services to the mentally retarded and developmentally disabled residents in the participating counties. The Council is made up of the superintendents of each county's Board of Mental Retardation and Developmental Disabilities. Revenues are generated by fees and state grants. During 2002, the County contributed \$24,408 to the Council. Continued existence of the Council is not dependent on the County's continued participation, and the County has no equity interest in or financial responsibility for the Council. The Council has no outstanding debt.

**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
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D. Southeast Area Transit Authority (SEAT)

The Southeast Area Transit Authority (Authority) was created pursuant to state statutes in 1979. The County, the City of Zanesville, and the Village of South Zanesville appoint members to the Authority's Board of Directors. The County appoints two members, the City of Zanesville appoints six members and the Village of South Zanesville appoints one member. During 2002, the County contributed Section 18 Program funds to the Authority in the amount of \$37,500. The continued existence of the Authority is not dependent on the County's continued participation and the County has no equity interest in or financial responsibility for the Authority. The Authority has no outstanding debt. The Authority is a component unit of the City of Zanesville.

E. Zanesville-Muskingum Family and Children First Council

The Zanesville-Muskingum Family and Children First Council is a jointly governed organization created under Ohio Revised Code Section 121.37. The Council is comprised of the following members: Director of the Zanesville-Muskingum County Health Department, Superintendent of the Zanesville City School District, Superintendent of the Muskingum County Educational Service Center, Director of the ADAMH Board, Director of the Muskingum County Department of Job and Family Services, Director of the Muskingum County Childrens Services Board, an United Way representative, an Eastside Community Services representative, a Zanesville Civic League representative, a Behavioral Health representative, a county commissioner, representatives from the public sector, and a representative from a local hospital. During 2002, the County contributed \$3,000 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 Council is governed by a board of directors comprised of one representative appointed by each participating county. The board has total control over budgeting, personnel and all other financial matters. The Area Office on Aging receives Title III monies to be used for programs within the member counties. During 2002, Muskingum County contracted with the Area Agency on Aging to provide senior citizens services. A local not-for-profit corporation (The Muskingum County Senior Citizens Center) provided the senior citizens services pursuant to the County's contract. The continued existence of the Council is not dependent on the County's continued participation and the County does not have an equity interest in or a financial responsibility for the Council. The Council has no outstanding debt.

## Muskingum County, Ohio

### Notes to the General Purpose Financial Statements December 31, 2002

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#### 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 2002, OMEGA received \$7,670 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.

#### 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 2002, the CBCF received no monies from Muskingum County. The continued existence of the CBCF is not dependent on the County's continued participation and the County does not have an equity interest in or a financial responsibility for the CBCF. The CBCF has no outstanding debt.

#### I. Zanesville/Muskingum County Port Authority

The Zanesville/Muskingum County Port Authority (Authority) is a jointly governed organization under the laws of the State of Ohio. The Authority is governed by a four member board of directors. The board is comprised of two members appointed by Muskingum County and two members appointed by the City of Zanesville. The Authority's primary function is to promote economic growth and development in the County. The Authority derives its revenues from rental income, interest income and annual contributions from the County and the City. The County and City currently lease the Anchor Glass Facilities from the Authority pursuant to a 1988 operating lease agreement. The County and City sublease the facilities to the Anchor Glass Corporation. The payments are used for the payment of the Authority's outstanding bonds. The County's share of the Anchor Glass Corporation's rent income and the related operating lease payments are reflected in the General Fund. In addition to the required operating lease and long-term contract payable payments, the County and City contributed \$120,000 each to the Authority during 2002. Separately issued financial statements can be obtained from the Zanesville/Muskingum County Port Authority, Zanesville, Ohio.

**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
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NOTE 23 - RELATED ORGANIZATIONS

A. Muskingum County Convention Facilities Authority

The Muskingum County Convention Facilities Authority (Authority) was created pursuant to State Statutes for the purpose of acquiring, constructing, equipping and operating a convention facility in Muskingum County. The Authority operates under the direction of an eleven member appointed board of directors. The board consists of six members appointed by Muskingum County, three members appointed by the Mayor of the City of Zanesville and two members appointed by the remaining municipal corporations located within the County. The board exercises total control over the operation of the district including budgeting, appropriating, contracting and designating management. The authority receives funding in the form of excise tax on hotels and motels in the amount of four percent of each transaction occurring within the boundaries of Muskingum County. The County is prohibited from contributing to the operations of the Convention Authority by State Law. During 2002, the Authority received \$413,878 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.

B. Zanesville Metropolitan Housing Authority

The Zanesville Metropolitan Housing Authority (Authority) was created in 1938, and currently operates pursuant to Ohio Revised Code Section 3735.27. The Authority is governed by a five member board. Muskingum County appoints three members and the City of Zanesville appoints two members. The board adopts their own appropriations, is their own contracting authority, hires and fires their own staff, authorizes all expenditures, and does not rely on the County or the City to finance deficits. The Authority receives funding from the federal government in the form of grants. All monies are received directly by the Authority in the Authority's name. The County is not financially accountable for the Authority and the Authority is not fiscally dependent on the County. The Authority has no outstanding debt. The Authority is a stand-alone government, and complete financial information can be obtained from the Zanesville Metropolitan Housing Authority, Zanesville, Ohio.

C. Muskingum County Park District

The Muskingum County Park District was created pursuant to the laws of the State of Ohio. The Park District is a legally separate entity which is governed by a three member board appointed by the probate court judge. The Park District Board may adopt budgets, hire and fire employees, and issue revenue debt without the approval of the County. The Park District received local government and local government revenue assistance monies during 2002. The County serves as fiscal agent for the Park District and the activity is reflected in the Park District Agency Fund.

**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
December 31, 2002**

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D. East Muskingum Water Authority

The East Muskingum Water Authority (Authority) was created pursuant to the laws of the State of Ohio by Muskingum County Municipal Court action in 1967. The Authority is a legally separate entity which is governed by a five member board of trustees appointed by the common pleas court judge. The board of trustees may adopt budgets, hire and fire employees, and issue revenue debt without the approval of the County. The Authority received revenues from charges for services during 2002. During 2000, the County purchased a ten percent interest in the Authority's water treatment plant and well-field. The County's undivided ten percent interest in the assets are reflected in the General Fixed Assets Account Group. By contractual agreement, the County will purchase water from the Authority based upon actual usage. The Authority currently has outstanding revenue debt. The Authority's complete financial information can be obtained from the East Muskingum Water Authority, Zanesville, Ohio.

NOTE 24 - PUBLIC ENTITY SHARED RISK POOL

The County Risk Sharing Authority, Inc. (CORSA) is a public entity shared risk pool among fifty-five 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 issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County does not have an equity interest in or a financial responsibility for CORSA. Any additional premium or contribution amounts and estimates of losses are not reasonably determinable. The County's payment for insurance to CORSA in 2002 was \$255,262.

NOTE 25 - RELATED PARTY TRANSACTIONS

Muskingum Starlight Industries, Inc., a discretely presented component unit of Muskingum County, received contributions from the County for facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its programs. These contributions are reflected as operating revenues and operating expenses at cost or fair market value as applicable, in the general purpose financial statements. In 2002, these contributions were \$58,543.

**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
December 31, 2002**

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The Transportation Improvement District currently shares office space of Zanesville Muskingum County Port Authority in the Welcome Center, located at 205 N. Fifth Street, Zanesville.

NOTE 26 - FUND EQUITY RESERVES

The following reservations of fund balances existed as of December 31, 2002:

<u>Fund Type/Reserve Type</u>	<u>Amount</u>
General Fund:	
Fund Balance:	
Reserved for Encumbrances	\$1,021,250
Reserved for Inventory	131,266
Reserved for Claimants	86,666
Total General Fund	<u>1,239,182</u>
Special Revenue Funds:	
Fund Balance:	
Reserved for Encumbrances	1,537,662
Reserved for Inventory	325,417
Reserved for Loan Guaranty	925,000
Reserved for Long-Term Contracts Payable	201,561
Total Special Revenue Funds	<u>2,989,640</u>
Debt Service Funds:	
Fund Balance:	
Reserved for Encumbrances	550
Reserved for Loans	409,894
Total Debt Service Funds	<u>410,444</u>
Capital Projects Funds:	
Fund Balance:	
Reserved for Encumbrances	974,437
Reserved for Inventory	14,957
Total Capital Projects Funds	<u>989,394</u>
Grand Total All Reserves	<u>\$5,628,660</u>

**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
December 31, 2002**

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NOTE 27 – CONTRIBUTED CAPITAL

During the year, contributed capital increased by the following amounts:

<u>Source</u>	<u>Amount</u>
<u>Sewer Enterprise Fund:</u>	
Contributal Capital from Governmental Funds	\$215,000
Contributed Capital at January 1, 2002	<u>29,601,264</u>
Contributed Capital at December 31, 2002	<u>29,816,264</u>
<u>Water Enterprise Fund:</u>	
Contributal Capital from Governmental Funds	222,966
Contributed Capital at January 1, 2002	<u>293,589</u>
Contributed Capital at December 31, 2002	<u>516,555</u>
<u>Total Enterprise Funds:</u>	
Contributal Capital from Governmental Funds	437,966
Contributed Capital at January 1, 2002	<u>29,894,853</u>
Contributed Capital at December 31, 2002	<u>\$30,332,819</u>

NOTE 28 - FOOD STAMPS

The County's Department of Job and Family Services (Welfare) distributes, through contracting issuance centers, federal food stamps to entitled recipients within Muskingum County. The receipt and issuance of the stamps have the characteristics of a federal grant. However, the Department of Job and Family Services merely acts in an intermediary capacity. Therefore, the inventory value of these stamps is not reflected in the accompanying financial statements, as the only economic interest related to these stamps rests with the ultimate recipient. The County's Department of Job and Family Services had on hand for distribution \$76,558 of federal food stamps at December 31, 2002.

NOTE 29 - CONTINGENT LIABILITIES

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

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



**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
December 31, 2002**

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NOTE 30 – SUBSEQUENT EVENT

Component Unit

In March of 2003, the District obtained approval for an additional State Infrastructure Loan to finance design revisions and completion of the Northpointe Drive Project. The proposed terms call for a loan amount of \$4,010,000, plus refinancing of projected accumulated interest, to be repaid over 12 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.

## **GENERAL FUND**

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

Muskingum County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
General Fund  
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property and Other Taxes	\$2,358,326	\$2,358,326	\$0
Permissive Sales Taxes	12,523,337	13,654,394	1,131,057
Charges for Services	3,696,496	3,736,049	39,553
Licenses and Permits	13,163	10,286	(2,877)
Fines and Forfeitures	434,252	431,794	(2,458)
Intergovernmental	2,257,087	2,211,698	(45,389)
Interest	1,500,000	1,499,925	(75)
Reimbursements	667,489	177,707	(489,782)
Rent	4,800	6,346	1,546
Payment in Lieu of Taxes	6,417	6,417	0
Other	68,401	423,086	354,685
<i>Total Revenues</i>	<u>23,529,768</u>	<u>24,516,028</u>	<u>986,260</u>
<b>Expenditures:</b>			
Current:			
General Government -			
Legislative and Executive			
Board of County Commissioners			
Salaries and Wages	579,161	537,942	41,219
Fringe Benefits	124,660	100,106	24,554
Materials and Supplies	99,166	79,911	19,255
Contractual Services	3,579,052	996,919	2,582,133
Capital Outlay	176,600	140,017	36,583
Other	1,193,754	930,337	263,417
<i>Total Board of County Commissioners</i>	<u>5,752,393</u>	<u>2,785,232</u>	<u>2,967,161</u>
County Auditor			
Salaries and Wages	297,611	295,778	1,833
Fringe Benefits	6,352	2,231	4,121
Materials and Supplies	29,259	28,637	622
Contractual Services	766,511	727,845	38,666
Capital Outlay	8,313	5,071	3,242
Other	100	0	100
<i>Total County Auditor</i>	<u>1,108,146</u>	<u>1,059,562</u>	<u>48,584</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, 2002

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
General Government - Legislative and Executive (continued)			
Assessing Personal Property			
Salaries and Wages	\$49,100	\$48,448	\$652
Fringe Benefits	7,062	7,062	0
Materials and Supplies	6,028	4,328	1,700
<i>Total Assessing Personal Property</i>	<u>62,190</u>	<u>59,838</u>	<u>2,352</u>
Assessing Real Property			
Salaries and Wages	97,900	94,345	3,555
Fringe Benefits	56,584	55,988	596
<i>Total Assessing Real Property</i>	<u>154,484</u>	<u>150,333</u>	<u>4,151</u>
County Treasurer			
Salaries and Wages	170,569	153,700	16,869
Fringe Benefits	29,310	22,416	6,894
Materials and Supplies	7,980	6,044	1,936
Contractual Services	23,000	4,707	18,293
Capital Outlay	4,000	2,482	1,518
Other	1,890	1,890	0
<i>Total County Treasurer</i>	<u>236,749</u>	<u>191,239</u>	<u>45,510</u>
Prosecuting Attorney			
Salaries and Wages	774,871	671,690	103,181
Fringe Benefits	125,434	104,606	20,828
Materials and Supplies	58,800	48,437	10,363
Contractual Services	26,409	10,703	15,706
Capital Outlay	21,545	6,096	15,449
Other	104,763	85,919	18,844
<i>Total Prosecuting Attorney</i>	<u>1,111,822</u>	<u>927,451</u>	<u>184,371</u>
Budget Commission			
Salaries and Wages	15,020	5,698	9,322
Fringe Benefits	3,038	668	2,370
Materials and Supplies	6,522	4,560	1,962
Capital Outlay	25,000	22,412	2,588
<i>Total Budget Commission</i>	<u>49,580</u>	<u>33,338</u>	<u>16,242</u>
Board of Revision			
Other	300	0	300
<i>Total Board of Revision</i>	<u>300</u>	<u>0</u>	<u>300</u>
Bureau of Inspection			
Examinations - County Offices	70,128	66,280	3,848
<i>Total Bureau of Inspection</i>	<u>70,128</u>	<u>66,280</u>	<u>3,848</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, 2002

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
General Government - Legislative and Executive (continued)			
County Planning Commission			
Materials and Supplies	\$1,500	\$0	\$1,500
<i>Total County Planning Commission</i>	<u>1,500</u>	<u>0</u>	<u>1,500</u>
Board of Elections			
Salaries and Wages	155,972	148,454	7,518
Fringe Benefits	29,788	25,230	4,558
Materials and Supplies	45,000	39,958	5,042
Contractual Services	97,000	89,806	7,194
Capital Outlay	5,000	500	4,500
Other	950	243	707
<i>Total Board of Elections</i>	<u>333,710</u>	<u>304,191</u>	<u>29,519</u>
Automatic Data Processing Board			
Salaries and Wages	44,100	42,670	1,430
Fringe Benefits	6,182	5,970	212
Materials and Supplies	9,000	8,602	398
Contractual Services	31,829	31,520	309
Capital Outlay	68,123	65,058	3,065
<i>Total Automatic Data Processing Board</i>	<u>159,234</u>	<u>153,820</u>	<u>5,414</u>
Information Services			
Salaries and Wages	121,844	121,844	0
Fringe Benefits	57,780	37,832	19,948
Materials and Supplies	3,178	2,178	1,000
Capital Outlay	77,644	69,297	8,347
<i>Total Information Services</i>	<u>260,446</u>	<u>231,151</u>	<u>29,295</u>
Maintenance and Operation			
Salaries and Wages	670,884	670,864	20
Fringe Benefits	103,971	96,922	7,049
Materials and Supplies	118,425	97,757	20,668
Contractual Services	911,134	586,196	324,938
Capital Outlay	35,000	10,200	24,800
Other	579,577	383,461	196,116
<i>Total Maintenance and Operation</i>	<u>2,418,991</u>	<u>1,845,400</u>	<u>573,591</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, 2002

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
General Government - Legislative and Executive (continued)			
Recorder			
Salaries and Wages	\$153,933	\$144,985	\$8,948
Fringe Benefits	29,114	22,304	6,810
Materials and Supplies	14,753	7,714	7,039
Contractual Services	107,950	98,646	9,304
Capital Outlay	1,000	0	1,000
Other	4,000	1,892	2,108
	<u>310,750</u>	<u>275,541</u>	<u>35,209</u>
<i>Total Recorder</i>			
	<u>310,750</u>	<u>275,541</u>	<u>35,209</u>
Insurance on Property			
County Buildings	300,530	260,268	40,262
Other County Property	161,886	57,141	104,745
	<u>462,416</u>	<u>317,409</u>	<u>145,007</u>
<i>Total Insurance on Property</i>			
	<u>462,416</u>	<u>317,409</u>	<u>145,007</u>
Insurance on Persons			
Official Bonds	38,107	4,960	33,147
Group and Liability	1,799,470	1,799,470	0
	<u>1,837,577</u>	<u>1,804,430</u>	<u>33,147</u>
<i>Total Insurance on Persons</i>			
	<u>1,837,577</u>	<u>1,804,430</u>	<u>33,147</u>
Pensions			
Public Employees Retirement	354,940	349,344	5,596
	<u>354,940</u>	<u>349,344</u>	<u>5,596</u>
<i>Total General Government - Legislative and Executive</i>	<u>14,685,356</u>	<u>10,554,559</u>	<u>4,130,797</u>
General Government - Judicial			
Court of Appeals			
Other	16,000	15,793	207
	<u>16,000</u>	<u>15,793</u>	<u>207</u>
<i>Total Court of Appeals</i>			
	<u>16,000</u>	<u>15,793</u>	<u>207</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, 2002

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
General Government - Judicial (continued)			
Common Pleas Court			
Salaries and Wages	\$512,977	\$353,876	\$159,101
Fringe Benefits	93,428	70,075	23,353
Materials and Supplies	28,577	9,531	19,046
Contractual Services	107,846	77,580	30,266
Capital Outlay	40,517	16,072	24,445
Other	6,424	3,474	2,950
<i>Total Common Pleas Court</i>	<u>789,769</u>	<u>530,608</u>	<u>259,161</u>
Jury Commission			
Salaries and Wages	5,980	5,980	0
Fringe Benefits	1,031	840	191
<i>Total Jury Commission</i>	<u>7,011</u>	<u>6,820</u>	<u>191</u>
Adult Probation			
Salaries and Wages	167,786	138,734	29,052
Fringe Benefits	29,681	19,983	9,698
Materials and Supplies	6,843	3,756	3,087
Contractual Services	2,778	2,048	730
<i>Total Adult Probation</i>	<u>207,088</u>	<u>164,521</u>	<u>42,567</u>
Juvenile Court			
Salaries and Wages	372,000	289,542	82,458
Fringe Benefits	48,227	40,546	7,681
Materials and Supplies	22,934	21,113	1,821
Contractual Services	163,893	159,231	4,662
Capital Outlay	14,000	14,000	0
Other	24,411	24,411	0
<i>Total Juvenile Court</i>	<u>645,465</u>	<u>548,843</u>	<u>96,622</u>
Juvenile Probation			
Salaries and Wages	338,445	301,731	36,714
Fringe Benefits	62,336	45,610	16,726
Materials and Supplies	2,028	2,000	28
Capital Outlay	9,000	9,000	0
Other	10,889	10,627	262
<i>Total Juvenile Probation</i>	<u>422,698</u>	<u>368,968</u>	<u>53,730</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, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
General Government - Judicial (continued)			
Detention Home			
Salaries and Wages	\$1,317,667	\$1,139,495	\$178,172
Fringe Benefits	184,213	160,317	23,896
Materials and Supplies	140,471	113,239	27,232
Contractual Services	18,098	11,814	6,284
Capital Outlay	10,000	10,000	0
Other	95,038	48,632	46,406
<i>Total Detention Home</i>	<u>1,765,487</u>	<u>1,483,497</u>	<u>281,990</u>
Probate Court			
Salaries and Wages	121,479	113,174	8,305
Fringe Benefits	28,290	21,242	7,048
Materials and Supplies	8,130	7,592	538
Contractual Services	6,423	3,536	2,887
Capital Outlay	5,000	3,390	1,610
Other	7,538	7,261	277
<i>Total Probate Court</i>	<u>176,860</u>	<u>156,195</u>	<u>20,665</u>
Clerk of Courts			
Salaries and Wages	224,751	195,807	28,944
Fringe Benefits	40,767	30,457	10,310
Materials and Supplies	25,276	25,237	39
Contractual Services	18,500	18,500	0
Capital Outlay	71,753	71,702	51
Other	1,169	1,165	4
<i>Total Clerk of Courts</i>	<u>382,216</u>	<u>342,868</u>	<u>39,348</u>
County Court			
Salaries and Wages	231,600	223,195	8,405
Fringe Benefits	33,152	32,267	885
Materials and Supplies	16,041	12,980	3,061
Contractual Services	1,500	945	555
Capital Outlay	15,500	8,124	7,376
Other	9,569	6,881	2,688
<i>Total County Court</i>	<u>307,362</u>	<u>284,392</u>	<u>22,970</u>
Municipal Court			
Salaries and Wages	69,078	67,451	1,627
Fringe Benefits	8,497	8,469	28
<i>Total Municipal Court</i>	<u>77,575</u>	<u>75,920</u>	<u>1,655</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, 2002

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
General Government - Judicial (continued)			
Law Library			
Salaries and Wages	\$24,101	\$24,101	\$0
Fringe Benefits	4,008	3,116	892
<i>Total Law Library</i>	<u>28,109</u>	<u>27,217</u>	<u>892</u>
Attorney Fees - Public Defender Attorney Fees	<u>604,104</u>	<u>556,272</u>	<u>47,832</u>
<i>Total Attorney Fees - Public Defender</i>	<u>604,104</u>	<u>556,272</u>	<u>47,832</u>
<i>Total General Government - Judicial</i>	<u>5,429,744</u>	<u>4,561,914</u>	<u>867,830</u>
Public Safety			
Coroner's Office:			
Salaries and Wages	41,075	41,075	0
Fringe Benefits	8,700	6,229	2,471
Materials and Supplies	300	0	300
Contractual Services	68,767	62,760	6,007
Capital Outlay	500	0	500
Other	250	0	250
<i>Total Coroner's Office</i>	<u>119,592</u>	<u>110,064</u>	<u>9,528</u>
Sheriff			
Salaries and Wages	2,385,445	2,372,809	12,636
Fringe Benefits	766,935	672,196	94,739
Materials and Supplies	167,756	159,376	8,380
Contractual Services	307,672	257,645	50,027
Capital Outlay	311,974	296,850	15,124
Other	44,672	40,068	4,604
<i>Total Sheriff</i>	<u>3,984,454</u>	<u>3,798,944</u>	<u>185,510</u>
Jail			
Salaries and Wages	1,592,056	1,556,582	35,474
Fringe Benefits	302,250	234,008	68,242
Materials and Supplies	17,919	16,646	1,273
Contractual Services	202,554	181,464	21,090
Capital Outlay	26,450	18,912	7,538
Other	9,000	7,101	1,899
<i>Total Jail</i>	<u>2,150,229</u>	<u>2,014,713</u>	<u>135,516</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, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Public Safety (continued)			
Disaster Services			
Salaries and Wages	\$17,660	\$15,893	\$1,767
Fringe Benefits	2,996	2,312	684
Materials and Supplies	541	472	69
Other	2,807	1,923	884
<i>Total Disaster Services</i>	<u>24,004</u>	<u>20,600</u>	<u>3,404</u>
Building Regulation			
Salaries and Wages	183,211	181,327	1,884
Fringe Benefits	37,015	36,715	300
Materials and Supplies	17,291	15,834	1,457
Contractual Services	164,555	145,164	19,391
Other	35,833	28,769	7,064
<i>Total Building Regulation</i>	<u>437,905</u>	<u>407,809</u>	<u>30,096</u>
<i>Total Public Safety</i>	<u>6,716,184</u>	<u>6,352,130</u>	<u>364,054</u>
Public Works			
Engineer			
Salaries and Wages	187,708	187,416	292
Fringe Benefits	27,266	27,266	0
Materials and Supplies	7,537	5,094	2,443
Contractual Services	3,978	1,608	2,370
Capital Outlay	311,527	255,043	56,484
Other	1,355	1,027	328
<i>Total Engineer</i>	<u>539,371</u>	<u>477,454</u>	<u>61,917</u>
Technical Support			
Salaries and Wages	50,000	43,701	6,299
Fringe Benefits	7,575	6,406	1,169
Materials and Supplies	12,544	7,004	5,540
Other	3,000	3,000	0
<i>Total Technical Support</i>	<u>73,119</u>	<u>60,111</u>	<u>13,008</u>
<i>Total Public Works</i>	<u>612,490</u>	<u>537,565</u>	<u>74,925</u>
Health			
Humane Society			
Salaries and Wages	14,560	11,890	2,670
Fringe Benefits	2,205	1,737	468
Other	6,791	5,234	1,557
<i>Total Humane Society</i>	<u>23,556</u>	<u>18,861</u>	<u>4,695</u>
Agriculture			
Grant	283,647	253,000	30,647
Apiary Inspection	1,800	0	1,800
Cattle Disease Prevention	500	0	500
<i>Total Agriculture</i>	<u>285,947</u>	<u>253,000</u>	<u>32,947</u>

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, 2002

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Health (continued)			
Other Health			
Hydrophobia Claims	\$500	\$0	\$500
Crippled Children Aid	118,721	103,049	15,672
Other	<u>65,000</u>	<u>60,495</u>	<u>4,505</u>
<i>Total Other Health</i>	<u>184,221</u>	<u>163,544</u>	<u>20,677</u>
<i>Total Health</i>	<u>493,724</u>	<u>435,405</u>	<u>58,319</u>
Human Services			
Soldier's Relief			
Salaries and Wages	19,733	19,623	110
Fringe Benefits	6,796	5,558	1,238
Materials and Supplies	6,218	4,182	2,036
Contractual Services	220,000	215,934	4,066
Capital Outlay	1,000	794	206
Other	<u>500</u>	<u>50</u>	<u>450</u>
<i>Total Soldier's Relief</i>	<u>254,247</u>	<u>246,141</u>	<u>8,106</u>
Veteran's Services			
Salaries and Wages	127,280	125,843	1,437
Fringe Benefits	19,286	18,260	1,026
Materials and Supplies	5,000	3,008	1,992
Contractual Services	20,450	19,169	1,281
Other	<u>100</u>	<u>0</u>	<u>100</u>
<i>Total Veteran's Services</i>	<u>172,116</u>	<u>166,280</u>	<u>5,836</u>
Public Assistance			
Child Support	<u>60,698</u>	<u>0</u>	<u>60,698</u>
<i>Total Public Assistance</i>	<u>60,698</u>	<u>0</u>	<u>60,698</u>
<i>Total Human Services</i>	<u>487,061</u>	<u>412,421</u>	<u>74,640</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, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Other	\$35,000	\$4,000	\$31,000
<i>Total Other</i>	<u>35,000</u>	<u>4,000</u>	<u>31,000</u>
Intergovernmental Grants	498,192	476,363	21,829
<i>Total Intergovernmental</i>	<u>498,192</u>	<u>476,363</u>	<u>21,829</u>
Debt Service			
Principal Retirement	19,518	19,518	0
Interest and Fiscal Charges	296	296	0
<i>Total Debt Service</i>	<u>19,814</u>	<u>19,814</u>	<u>0</u>
<i>Total Expenditures</i>	<u>28,977,565</u>	<u>23,354,171</u>	<u>5,623,394</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(5,447,797)</u>	<u>1,161,857</u>	<u>6,609,654</u>
<b>Other Financing Sources (Uses):</b>			
Sale of Fixed Assets	169,228	177,228	8,000
Advances - In	0	118,516	118,516
Advances - Out	0	(47,615)	(47,615)
Operating Transfers - In	691,249	68,803	(622,446)
Operating Transfers - Out	(4,324,851)	(3,048,962)	1,275,889
<i>Total Other Financing Sources (Uses)</i>	<u>(3,464,374)</u>	<u>(2,732,030)</u>	<u>732,344</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Uses</i>	(8,912,171)	(1,570,173)	7,341,998
<i>Fund Balance at Beginning of Year</i>	7,811,031	7,811,031	0
<i>Prior Year Encumbrances Appropriated</i>	<u>2,184,945</u>	<u>2,184,945</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$1,083,805</u></u>	<u><u>\$8,425,803</u></u>	<u><u>\$7,341,998</u></u>

## **SPECIAL REVENUE FUNDS**

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

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

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

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

Motor Vehicle and Gasoline Tax Fund - To account for revenues derived from motor vehicle license and gasoline taxes. Expenditures in this special revenue fund are restricted by state law to county road and bridge repair/improvement programs.

SBC Foundation Grant Fund – To account for a foundation grant used to support the Family and Workforce Center (One Stop) Program which will interconnect the family, health, education, employment, and training programs of the County government to increase operational efficiency and improve overall customer services.

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

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

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

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

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.

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

(continued)

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

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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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.

(continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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.

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

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Muskingum County, Ohio  
Combining Balance Sheet  
All Special Revenue Funds  
December 31, 2002

	Dog and Kennel	Child Support Enforcement Agency	Public Assistance	Motor Vehicle and Gasoline Tax	SBC Foundation Grant
<b>Assets:</b>					
Equity with County Treasurer:					
Equity in Pooled Cash and Cash Equivalents	\$50,331	\$301,481	\$1,538,806	\$1,711,253	\$25,000
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Payment in Lieu of Taxes	0	0	0	0	0
Accounts	0	20,460	0	0	0
Due from Other Funds	0	0	0	1,625,729	0
Due from Agency Funds:					
Property and Other Taxes	0	0	0	0	0
Due from Other Governments	0	126,424	572,059	694,383	0
Materials and Supplies Inventory	0	3,547	5,134	280,451	0
Prepaid Items	0	2,005	3,521	1,492	0
<i>Total Assets</i>	<u>\$50,331</u>	<u>\$453,917</u>	<u>\$2,119,520</u>	<u>\$4,313,308</u>	<u>\$25,000</u>
<b>Liabilities:</b>					
Accounts Payable	\$2,000	\$790	\$327,858	\$170,571	\$0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	4,385	78,865	167,197	80,662	0
Compensated Absences Payable	0	5,770	13,957	3,634	0
Interfund Payable	0	0	0	0	0
Due to Other Funds	0	35,271	241,159	0	0
Due to Other Governments	1,504	26,893	87,013	27,485	0
Deferred Revenue	0	126,424	208,609	2,040,821	0
<i>Total Liabilities</i>	<u>7,889</u>	<u>274,013</u>	<u>1,045,793</u>	<u>2,323,173</u>	<u>0</u>
<b>Fund Equity:</b>					
Fund Balance:					
Reserved for Encumbrances	1,724	111,736	525,165	356,426	0
Reserved for Inventory	0	3,547	5,134	280,451	0
Reserved for Loan Guaranty	0	0	0	0	0
Reserved for Long -Term Contracts Payable	0	0	0	0	0
Unreserved:					
Undesignated (Deficit)	40,718	64,621	543,428	1,353,258	25,000
<i>Total Fund Equity (Deficit)</i>	<u>42,442</u>	<u>179,904</u>	<u>1,073,727</u>	<u>1,990,135</u>	<u>25,000</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$50,331</u>	<u>\$453,917</u>	<u>\$2,119,520</u>	<u>\$4,313,308</u>	<u>\$25,000</u>

(continued)

Muskingum County, Ohio  
Combining Balance Sheet  
All Special Revenue Funds (Continued)  
December 31, 2002

	County Home Levy	Real Estate Assessment	Children Services Levy	Drug Abuse Resistance Education (DARE)	Miscellaneous Federal Grants
<b>Assets:</b>					
Equity with County Treasurer:					
Equity in Pooled Cash and Cash Equivalents	\$3,642	\$732,588	\$4,314,001	\$4,398	\$96,562
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Payment in Lieu of Taxes	6,480	0	6,316	0	0
Accounts	100	0	0	0	0
Due from Other Funds	0	0	6,126	0	0
Due from Agency Funds:					
Property and Other Taxes	2,138,101	0	1,934,597	0	0
Due from Other Governments	104,535	0	834,686	12,969	74,790
Materials and Supplies Inventory	13,036	0	4,837	0	0
Prepaid Items	2,517	5,912	2,841	0	0
<i>Total Assets</i>	<u>\$2,268,411</u>	<u>\$738,500</u>	<u>\$7,103,404</u>	<u>\$17,367</u>	<u>\$171,352</u>
<b>Liabilities:</b>					
Accounts Payable	\$65,588	\$32,615	\$267,001	\$2,999	\$16,459
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	72,131	5,819	117,610	0	2,855
Compensated Absences Payable	2,690	425	15,838	0	0
Interfund Payable	36,295	0	0	0	0
Due to Other Funds	0	0	0	0	3,566
Due to Other Governments	26,951	1,895	40,410	0	1,023
Deferred Revenue	2,242,636	0	2,581,103	0	74,790
<i>Total Liabilities</i>	<u>2,446,291</u>	<u>40,754</u>	<u>3,021,962</u>	<u>2,999</u>	<u>98,693</u>
<b>Fund Equity:</b>					
Fund Balance:					
Reserved for Encumbrances	2,904	251,613	199,733	0	8,218
Reserved for Inventory	13,036	0	4,837	0	0
Reserved for Loan Guaranty	0	0	0	0	0
Reserved for Long-Term Contracts Payable	0	0	0	0	0
Unreserved:					
Undesignated (Deficit)	(193,820)	446,133	3,876,872	14,368	64,441
<i>Total Fund Equity (Deficit)</i>	<u>(177,880)</u>	<u>697,746</u>	<u>4,081,442</u>	<u>14,368</u>	<u>72,659</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$2,268,411</u>	<u>\$738,500</u>	<u>\$7,103,404</u>	<u>\$17,367</u>	<u>\$171,352</u>

Starlight School Levy	Delinquent Real Estate Tax and Assessment Collection	Tuberculosis Clinic	Youth Services	Block Grants	Computer Legal Research
\$8,428,005	\$385,598	\$373,560	\$488	\$58,691	\$46,578
0	0	0	0	0	0
14,083	0	1,295	0	0	0
0	0	0	0	0	18,175
0	0	0	0	0	0
3,638,996	0	427,619	0	0	0
317,776	0	80,781	0	616,487	0
18,162	0	250	0	0	0
20,112	0	251	0	0	0
<u>\$12,437,134</u>	<u>\$385,598</u>	<u>\$883,756</u>	<u>\$488</u>	<u>\$675,178</u>	<u>\$64,753</u>
\$36,056	\$0	\$3,034	\$0	\$0	\$0
0	0	0	0	26,800	0
164,811	4,295	10,858	0	0	0
14,841	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	52,620	0
73,658	1,155	3,635	45	625	0
3,854,608	0	448,526	0	495,537	0
<u>4,143,974</u>	<u>5,450</u>	<u>466,053</u>	<u>45</u>	<u>575,582</u>	<u>0</u>
3,061	4,316	10,866	0	19,489	0
18,162	0	250	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>8,271,937</u>	<u>375,832</u>	<u>406,587</u>	<u>443</u>	<u>80,107</u>	<u>64,753</u>
<u>8,293,160</u>	<u>380,148</u>	<u>417,703</u>	<u>443</u>	<u>99,596</u>	<u>64,753</u>
<u>\$12,437,134</u>	<u>\$385,598</u>	<u>\$883,756</u>	<u>\$488</u>	<u>\$675,178</u>	<u>\$64,753</u>

(continued)

Muskingum County, Ohio  
Combining Balance Sheet  
All Special Revenue Funds (Continued)  
December 31, 2002

	Community Correction	Home Detention (Electronic Monitor)	Litter Prevention	Ohio Childrens Trust	Marriage License
<b>Assets:</b>					
Equity with County Treasurer:					
Equity in Pooled Cash and Cash Equivalents	\$58,906	\$95,351	\$800	\$9,366	\$2,013
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Payment in Lieu of Taxes	0	0	0	0	0
Accounts	0	14,908	0	0	0
Due from Other Funds	0	0	0	0	0
Due from Agency Funds:					
Property and Other Taxes	0	0	0	0	0
Due from Other Governments	106,213	14,710	11,320	9,366	0
Materials and Supplies Inventory	0	0	0	0	0
Prepaid Items	0	0	80	0	0
<i>Total Assets</i>	<u>\$165,119</u>	<u>\$124,969</u>	<u>\$12,200</u>	<u>\$18,732</u>	<u>\$2,013</u>
<b>Liabilities:</b>					
Accounts Payable	\$0	\$0	\$0	\$0	\$1,979
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	6,618	2,526	2,813	0	0
Compensated Absences Payable	669	0	187	0	0
Interfund Payable	0	0	11,320	0	0
Due to Other Funds	0	0	0	0	0
Due to Other Governments	1,573	863	988	0	0
Deferred Revenue	106,213	7,355	11,320	0	0
<i>Total Liabilities</i>	<u>115,073</u>	<u>10,744</u>	<u>26,628</u>	<u>0</u>	<u>1,979</u>
<b>Fund Equity:</b>					
Fund Balance:					
Reserved for Encumbrances	56	23,897	800	0	134
Reserved for Inventory	0	0	0	0	0
Reserved for Loan Guaranty	0	0	0	0	0
Reserved for Long-Term Contracts Payable	0	0	0	0	0
Unreserved:					
Undesignated (Deficit)	49,990	90,328	(15,228)	18,732	(100)
<i>Total Fund Equity (Deficit)</i>	<u>50,046</u>	<u>114,225</u>	<u>(14,428)</u>	<u>18,732</u>	<u>34</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$165,119</u>	<u>\$124,969</u>	<u>\$12,200</u>	<u>\$18,732</u>	<u>\$2,013</u>

<u>Political Subdivision Housing</u>	<u>Indigent Drivers Alcohol Treatment</u>	<u>Probate Conduct of Business</u>	<u>Enforcement and Education</u>	<u>Law Enforcement</u>
\$10,013	\$127,908	\$10,754	\$31,711	\$64,936
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	75	0	0	1,361
0	0	0	0	0
0	0	0	0	0
<u>\$10,013</u>	<u>\$127,983</u>	<u>\$10,754</u>	<u>\$31,711</u>	<u>\$66,297</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	0	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	7,946	0	0	115
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>10,013</u>	<u>120,037</u>	<u>10,754</u>	<u>31,711</u>	<u>66,182</u>
<u>10,013</u>	<u>127,983</u>	<u>10,754</u>	<u>31,711</u>	<u>66,297</u>
<u>\$10,013</u>	<u>\$127,983</u>	<u>\$10,754</u>	<u>\$31,711</u>	<u>\$66,297</u>

(continued)

Muskingum County, Ohio  
Combining Balance Sheet  
All Special Revenue Funds (Continued)  
December 31, 2002

	Senior Citizens Levy	Felony Delinquent Care and Custody	Drug Law Enforcement	Indigent Guardianship
<b>Assets:</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$58,040	\$101,339	\$46,482	\$2,358
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Payment in Lieu of Taxes Accounts	1,730 0	0 0	0 30	0 0
Due from Other Funds	1,127	0	0	0
Due from Agency Funds:				
Property and Other Taxes	637,028	0	0	0
Due from Other Governments	32,200	0	0	0
Materials and Supplies Inventory	0	0	0	0
Prepaid Items	0	25	0	0
<i>Total Assets</i>	<u>\$730,125</u>	<u>\$101,364</u>	<u>\$46,512</u>	<u>\$2,358</u>
<b>Liabilities:</b>				
Accounts Payable	\$0	\$800	\$0	\$0
Contracts Payable	0	0	0	0
Accrued Wages and Benefits	22,751	3,954	0	0
Compensated Absences Payable	793	0	0	0
Interfund Payable	0	0	0	0
Due to Other Funds	0	0	0	0
Due to Other Governments	8,453	1,351	0	0
Deferred Revenue	669,228	0	0	0
<i>Total Liabilities</i>	<u>701,225</u>	<u>6,105</u>	<u>0</u>	<u>0</u>
<b>Fund Equity:</b>				
Fund Balance:				
Reserved for Encumbrances	0	615	0	0
Reserved for Inventory	0	0	0	0
Reserved for Loan Guaranty	0	0	0	0
Reserved for Long-Term Contracts Payable	0	0	0	0
Unreserved:				
Undesignated (Deficit)	28,900	94,644	46,512	2,358
<i>Total Fund Equity (Deficit)</i>	<u>28,900</u>	<u>95,259</u>	<u>46,512</u>	<u>2,358</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$730,125</u>	<u>\$101,364</u>	<u>\$46,512</u>	<u>\$2,358</u>

<u>Victim of Criminals</u>	<u>Family Resources</u>	<u>Commissary</u>	<u>Children Services Christmas</u>	<u>Mental Health Levy</u>	<u>Certificate of Title Administration</u>
\$12,071	\$111,488	\$0	\$0	\$0	\$489,242
0	0	11,354	50,236	0	0
0	0	0	0	3,240	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	1,068,269	0
0	0	0	0	52,218	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$12,071</u>	<u>\$111,488</u>	<u>\$11,354</u>	<u>\$50,236</u>	<u>\$1,123,727</u>	<u>\$489,242</u>
\$0	\$0	\$0	\$0	\$0	\$46,015
0	0	0	0	0	0
1,664	0	0	0	0	5,107
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
1,458	0	0	0	0	2,676
0	0	0	0	1,120,487	0
<u>3,122</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,120,487</u>	<u>53,798</u>
0	0	0	0	0	2,778
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>8,949</u>	<u>111,488</u>	<u>11,354</u>	<u>50,236</u>	<u>3,240</u>	<u>432,666</u>
<u>8,949</u>	<u>111,488</u>	<u>11,354</u>	<u>50,236</u>	<u>3,240</u>	<u>435,444</u>
<u>\$12,071</u>	<u>\$111,488</u>	<u>\$11,354</u>	<u>\$50,236</u>	<u>\$1,123,727</u>	<u>\$489,242</u>

(continued)

Muskingum County, Ohio  
Combining Balance Sheet  
All Special Revenue Funds (Continued)  
December 31, 2002

	Sheriff Levy	County Court Special Projects	TID Escrow	Juvenile Detention
<b>Assets:</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$374,804	\$101,887	\$1,011,923	\$120,094
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Payment in Lieu of Taxes	1,540	0	0	0
Accounts	0	0	0	0
Due from Other Funds	0	0	0	0
Due from Agency Funds:				
Property and Other Taxes	437,244	0	0	0
Due from Other Governments	20,303	0	0	0
Materials and Supplies Inventory	0	0	0	0
Prepaid Items	0	0	0	0
<i>Total Assets</i>	<u>\$833,891</u>	<u>\$101,887</u>	<u>\$1,011,923</u>	<u>\$120,094</u>
<b>Liabilities:</b>				
Accounts Payable	\$0	\$0	\$0	\$0
Contracts Payable	0	0	0	0
Accrued Wages and Benefits	12,073	0	0	2,036
Compensated Absences Payable	0	0	0	0
Interfund Payable	0	0	0	0
Due to Other Funds	0	0	0	0
Due to Other Governments	4,231	0	0	712
Deferred Revenue	457,547	0	0	0
<i>Total Liabilities</i>	<u>473,851</u>	<u>0</u>	<u>0</u>	<u>2,748</u>
<b>Fund Equity:</b>				
Fund Balance:				
Reserved for Encumbrances	0	470	0	5,600
Reserved for Inventory	0	0	0	0
Reserved for Loan Guaranty	0	0	925,000	0
Reserved for Long-Term Contracts Payable	0	0	0	0
Unreserved:				
Undesignated (Deficit)	360,040	101,417	86,923	111,746
<i>Total Fund Equity (Deficit)</i>	<u>360,040</u>	<u>101,887</u>	<u>1,011,923</u>	<u>117,346</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$833,891</u>	<u>\$101,887</u>	<u>\$1,011,923</u>	<u>\$120,094</u>



<u>Redevelopment Tax Equivalent</u>	<u>Mediation Project Phase III</u>	<u>Totals</u>
\$0	\$1,367	\$20,913,835
0	0	61,590
201,561	0	236,245
0	0	53,673
0	0	1,632,982
0	0	10,281,854
0	0	3,682,656
0	0	325,417
0	0	38,756
<u>\$201,561</u>	<u>\$1,367</u>	<u>\$37,227,008</u>
\$0	\$0	\$973,765
0	0	26,800
0	0	769,030
0	0	58,804
0	0	47,615
0	0	332,616
0	0	314,597
0	0	14,445,204
<u>0</u>	<u>0</u>	<u>16,968,431</u>
0	0	1,537,662
0	0	325,417
0	0	925,000
201,561	0	201,561
<u>0</u>	<u>1,367</u>	<u>17,268,937</u>
<u>201,561</u>	<u>1,367</u>	<u>20,258,577</u>
<u>\$201,561</u>	<u>\$1,367</u>	<u>\$37,227,008</u>

Muskingum County, Ohio  
Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Special Revenue Funds  
For the Year Ended December 31, 2002

	Dog and Kennel	Child Support Enforcement Agency	Public Assistance	Motor Vehicle and Gasoline Tax	SBC Foundation Grant
<b>Revenues:</b>					
Property and Other Taxes	\$0	\$0	\$0	\$0	\$0
Charges for Services	25,492	265,508	0	0	0
Licenses and Permits	81,325	0	0	0	0
Fines and Forfeitures	7,335	0	0	121,970	0
Intergovernmental	0	2,354,018	16,028,631	4,296,014	25,000
Interest	0	0	0	23,368	0
Payment in Lieu of Taxes	0	0	0	0	0
Other	0	254	21,538	149,927	0
<i>Total Revenues</i>	<u>114,152</u>	<u>2,619,780</u>	<u>16,050,169</u>	<u>4,591,279</u>	<u>25,000</u>
<b>Expenditures:</b>					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	0	0	0	0	0
Public Works	0	0	0	4,650,294	0
Health	152,105	0	0	0	0
Human Services	0	2,991,309	14,677,460	0	0
Intergovernmental	0	0	0	134,258	0
Debt Service:					
Principal Retirement	0	0	3,135	0	0
Interest and Fiscal Charges	0	0	65	0	0
<i>Total Expenditures</i>	<u>152,105</u>	<u>2,991,309</u>	<u>14,680,660</u>	<u>4,784,552</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(37,953)</u>	<u>(371,529)</u>	<u>1,369,509</u>	<u>(193,273)</u>	<u>25,000</u>
<b>Other Financing Sources (Uses):</b>					
Inception of a Capital Lease	0	7,895	21,517	0	0
Operating Transfers - In	75,167	447,157	331,979	23,000	0
Operating Transfers - Out	0	0	0	(262,100)	0
<i>Total Other Financing Sources (Uses)</i>	<u>75,167</u>	<u>455,052</u>	<u>353,496</u>	<u>(239,100)</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	37,214	83,523	1,723,005	(432,373)	25,000
Fund Balances (Deficits) at Beginning of Year	5,228	33,917	(798,074)	2,347,850	0
Residual Equity Transfers-In	0	59,859	149,648	49,883	0
Increase (Decrease) in Reserve for Inventory	0	2,605	(852)	24,775	0
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$42,442</u>	<u>\$179,904</u>	<u>\$1,073,727</u>	<u>\$1,990,135</u>	<u>\$25,000</u>

County Home Levy	Real Estate Assessment	Children Services Levy	Drug Abuse Resistance Education (DARE)	Miscellaneous Federal Grants	Starlight School Levy	Delinquent Real Estate Tax and Assessment Collection	Tuberculosis Clinic
\$1,838,945	\$0	\$1,661,702	\$0	\$0	\$3,128,291	\$0	\$367,789
607,224	563,173	1,154,507	0	0	0	136,373	10,676
0	0	0	0	0	0	0	0
0	1,100	0	0	0	0	0	0
279,733	0	3,466,573	14,653	202,022	3,091,772	0	115,821
0	0	0	0	0	0	0	0
8,922	0	8,766	0	0	20,277	0	1,783
3,110	0	4,134	1,650	0	67,996	0	550
<u>2,737,934</u>	<u>564,273</u>	<u>6,295,682</u>	<u>16,303</u>	<u>202,022</u>	<u>6,308,336</u>	<u>136,373</u>	<u>496,619</u>
0	489,707	0	0	0	0	80,767	0
0	0	0	0	0	0	0	0
0	0	0	15,263	207,273	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	472,576
3,182,457	0	5,835,268	0	0	5,520,311	0	0
0	0	0	0	20,000	0	0	0
0	0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>3,182,457</u>	<u>489,707</u>	<u>5,835,268</u>	<u>15,263</u>	<u>227,273</u>	<u>5,520,311</u>	<u>80,767</u>	<u>472,576</u>
<u>(444,523)</u>	<u>74,566</u>	<u>460,414</u>	<u>1,040</u>	<u>(25,251)</u>	<u>788,025</u>	<u>55,606</u>	<u>24,043</u>
0	0	0	0	0	0	0	0
300,665	0	0	0	47,833	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(90,445)</u>	<u>0</u>	<u>0</u>
<u>300,665</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>47,833</u>	<u>(90,445)</u>	<u>0</u>	<u>0</u>
(143,858)	74,566	460,414	1,040	22,582	697,580	55,606	24,043
(67,670)	623,180	3,547,195	13,328	50,077	7,438,190	324,542	383,434
49,883	0	79,812	0	0	159,903	0	9,976
<u>(16,235)</u>	<u>0</u>	<u>(5,979)</u>	<u>0</u>	<u>0</u>	<u>(2,513)</u>	<u>0</u>	<u>250</u>
<u>(\$177,880)</u>	<u>\$697,746</u>	<u>\$4,081,442</u>	<u>\$14,368</u>	<u>\$72,659</u>	<u>\$8,293,160</u>	<u>\$380,148</u>	<u>\$417,703</u>

(continued)

Muskingum County, Ohio  
Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Special Revenue Funds (Continued)  
For the Year Ended December 31, 2002

	Youth Services	Block Grants	Computer Legal Research	Community Correction
<b>Revenues:</b>				
Property and Other Taxes	\$0	\$0	\$0	\$0
Charges for Services	0	0	27,577	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	6,624	683,646	0	106,213
Interest	0	0	0	0
Payment in Lieu of Taxes	0	0	0	0
Other	0	20,433	0	0
<i>Total Revenues</i>	<u>6,624</u>	<u>704,079</u>	<u>27,577</u>	<u>106,213</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	11,125	0
Public Safety	4,241	0	0	201,473
Public Works	0	783,137	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>4,241</u>	<u>783,137</u>	<u>11,125</u>	<u>201,473</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,383</u>	<u>(79,058)</u>	<u>16,452</u>	<u>(95,260)</u>
<b>Other Financing Sources (Uses):</b>				
Inception of a Capital Lease	0	0	0	0
Operating Transfers - In	0	0	0	0
Operating Transfers - Out	0	(4,881)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(4,881)</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	2,383	(83,939)	16,452	(95,260)
Fund Balances (Deficits) at Beginning of Year	(1,940)	183,535	48,301	145,306
Residual Equity Transfers-In	0	0	0	0
Increase (Decrease) in Reserve for Inventory	0	0	0	0
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$443</u>	<u>\$99,596</u>	<u>\$64,753</u>	<u>\$50,046</u>

Home Detention (Electronic Monitor)	Litter Prevention	Ohio Childrens Trust	Marriage License	Political Subdivision Housing	Indigent Drivers Alcohol Treatment	Probate Conduct of Business	Enforcement and Education
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49,100	0	0	0	0	0	690	0
0	0	0	25,801	0	0	0	0
0	0	0	0	30,667	26,326	0	4,625
29,421	57,600	28,099	0	0	75	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
99	1,787	0	0	0	175	0	0
<u>78,620</u>	<u>59,387</u>	<u>28,099</u>	<u>25,801</u>	<u>30,667</u>	<u>26,576</u>	<u>690</u>	<u>4,625</u>
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
95,910	0	0	0	105,729	0	0	697
0	97,220	0	0	0	0	0	0
0	0	0	27,409	0	0	0	0
0	0	15,526	0	0	25,008	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>95,910</u>	<u>97,220</u>	<u>15,526</u>	<u>27,409</u>	<u>105,729</u>	<u>25,008</u>	<u>0</u>	<u>697</u>
<u>(17,290)</u>	<u>(37,833)</u>	<u>12,573</u>	<u>(1,608)</u>	<u>(75,062)</u>	<u>1,568</u>	<u>690</u>	<u>3,928</u>
0	0	0	0	0	0	0	0
30,235	27,801	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>30,235</u>	<u>27,801</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
12,945	(10,032)	12,573	(1,608)	(75,062)	1,568	690	3,928
101,280	(4,396)	6,159	1,642	85,075	126,415	10,064	27,783
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>\$114,225</u>	<u>(\$14,428)</u>	<u>\$18,732</u>	<u>\$34</u>	<u>\$10,013</u>	<u>\$127,983</u>	<u>\$10,754</u>	<u>\$31,711</u>

(continued)

Muskingum County, Ohio  
Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Special Revenue Funds (Continued)  
For the Year Ended December 31, 2002

	Law Enforcement	Senior Citizens Levy	Felony Delinquent Care and Custody	Drug Law Enforcement
<b>Revenues:</b>				
Property and Other Taxes	\$0	\$415,431	\$0	\$0
Charges for Services	0	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	13,500	0	0	6,717
Intergovernmental	1,957	349,400	141,560	0
Interest	0	0	0	0
Payment in Lieu of Taxes	0	2,343	0	0
Other	14,301	1,127	0	0
<i>Total Revenues</i>	<u>29,758</u>	<u>768,301</u>	<u>141,560</u>	<u>6,717</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	33,961	0	143,566	1,089
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	734,162	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>33,961</u>	<u>734,162</u>	<u>143,566</u>	<u>1,089</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(4,203)</u>	<u>34,139</u>	<u>(2,006)</u>	<u>5,628</u>
<b>Other Financing Sources (Uses):</b>				
Inception of a Capital Lease	0	0	0	0
Operating Transfers - In	0	298	0	0
Operating Transfers - Out	(1,667)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(1,667)</u>	<u>298</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	<u>(5,870)</u>	<u>34,437</u>	<u>(2,006)</u>	<u>5,628</u>
Fund Balances (Deficits) at Beginning of Year	72,167	(25,490)	97,265	40,884
Residual Equity Transfers-In	0	19,953	0	0
Increase (Decrease) in Reserve for Inventory	0	0	0	0
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>\$66,297</u></u>	<u><u>\$28,900</u></u>	<u><u>\$95,259</u></u>	<u><u>\$46,512</u></u>

<u>Indigent Guardianship</u>	<u>Victim of Criminals</u>	<u>Family Resources</u>	<u>Commissary</u>	<u>Children Services Christmas</u>	<u>Mental Health Levy</u>
\$0	\$0	\$0	\$0	\$0	\$918,776
23,678	0	0	145,050	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	36,990	56,975	0	0	139,770
0	0	0	0	350	0
0	0	0	0	0	4,462
0	0	0	0	9,496	0
<u>23,678</u>	<u>36,990</u>	<u>56,975</u>	<u>145,050</u>	<u>9,846</u>	<u>1,063,008</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	36,775	0	139,575	0	0
0	0	0	0	0	0
0	0	0	0	0	0
25,199	0	53,454	0	3,812	0
0	0	0	0	0	1,061,364
0	0	0	0	0	0
0	0	0	0	0	0
<u>25,199</u>	<u>36,775</u>	<u>53,454</u>	<u>139,575</u>	<u>3,812</u>	<u>1,061,364</u>
<u>(1,521)</u>	<u>215</u>	<u>3,521</u>	<u>5,475</u>	<u>6,034</u>	<u>1,644</u>
0	0	0	0	0	0
0	1,737	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>1,737</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(1,521)	1,952	3,521	5,475	6,034	1,644
3,879	6,997	107,967	5,879	44,202	1,596
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$2,358</u>	<u>\$8,949</u>	<u>\$111,488</u>	<u>\$11,354</u>	<u>\$50,236</u>	<u>\$3,240</u>

(continued)

Muskingum County, Ohio  
Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Special Revenue Funds (Continued)  
For the Year Ended December 31, 2002

	Certificate of Title Administration	Sheriff Levy	County Court Special Projects	TID Escrow
<b>Revenues:</b>				
Property and Other Taxes	\$0	\$375,052	\$0	\$0
Charges for Services	0	0	58,981	0
Licenses and Permits	354,878	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	58,407	0	0
Interest	0	0	0	0
Payment in Lieu of Taxes	0	2,154	0	0
Other	0	249	0	0
<i>Total Revenues</i>	<u>354,878</u>	<u>435,862</u>	<u>58,981</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	185,106	0	0	0
Judicial	0	0	3,839	0
Public Safety	0	323,087	0	0
Public Works	0	0	0	396,767
Health	0	0	0	0
Human Services	0	0	0	0
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>185,106</u>	<u>323,087</u>	<u>3,839</u>	<u>396,767</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>169,772</u>	<u>112,775</u>	<u>55,142</u>	<u>(396,767)</u>
<b>Other Financing Sources (Uses):</b>				
Inception of a Capital Lease	0	0	0	0
Operating Transfers - In	0	0	0	483,690
Operating Transfers - Out	(60,000)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(60,000)</u>	<u>0</u>	<u>0</u>	<u>483,690</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	109,772	112,775	55,142	86,923
Fund Balances (Deficits) at Beginning of Year	325,672	237,288	46,745	925,000
Residual Equity Transfers-In	0	9,977		0
Increase (Decrease) in Reserve for Inventory	0	0	0	0
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$435,444</u>	<u>\$360,040</u>	<u>\$101,887</u>	<u>\$1,011,923</u>



Juvenile Detention	Log Jam Removal	Redevelopment Tax Equivalent	Mediation Project Phase III	Totals
\$0	\$0	\$0	\$0	\$8,705,986
0	0	0	0	3,068,029
0	0	0	0	462,004
0	0	0	0	212,240
79,188	6,187	0	46,782	31,703,131
0	0	0	0	23,718
0	0	201,561	0	250,268
0	0	0	0	296,826
<u>79,188</u>	<u>6,187</u>	<u>201,561</u>	<u>46,782</u>	<u>44,722,202</u>
0	0	0	0	755,580
91,402	0	0	86,691	193,057
0	0	0	0	1,308,639
0	6,187	0	0	5,933,605
0	0	0	0	652,090
0	0	0	0	33,063,966
0	0	0	0	1,215,622
0	0	0	0	3,135
0	0	0	0	65
<u>91,402</u>	<u>6,187</u>	<u>0</u>	<u>86,691</u>	<u>43,125,759</u>
<u>(12,214)</u>	<u>0</u>	<u>201,561</u>	<u>(39,909)</u>	<u>1,596,443</u>
0	0	0	0	29,412
0	0	0	0	1,769,562
0	0	(375,690)	0	(794,783)
<u>0</u>	<u>0</u>	<u>(375,690)</u>	<u>0</u>	<u>1,004,191</u>
(12,214)	0	(174,129)	(39,909)	2,600,634
129,560	0	375,690	41,276	17,066,998
0	0	0	0	588,894
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,051</u>
<u>\$117,346</u>	<u>\$0</u>	<u>\$201,561</u>	<u>\$1,367</u>	<u>\$20,258,577</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, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$10,000	\$25,492	\$15,492
Licenses and Permits	80,000	81,325	1,325
Fines and Forfeitures	25,000	7,335	(17,665)
<i>Total Revenues</i>	<u>115,000</u>	<u>114,152</u>	<u>(848)</u>
<b>Expenditures:</b>			
Current:			
Health			
Animal Control			
Salaries and Wages	94,739	93,906	833
Fringe Benefits	36,215	33,595	2,620
Materials and Supplies	8,045	2,016	6,029
Contractual Services	23,769	5,799	17,970
Capital Outlay	5,500	0	5,500
Other	24,082	19,999	4,083
<i>Total Expenditures</i>	<u>192,350</u>	<u>155,315</u>	<u>37,035</u>
<i>Excess of Revenues Under Expenditures</i>	(77,350)	(41,163)	36,187
<b>Other Financing Sources:</b>			
Operating Transfers - In	75,167	75,167	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(2,183)	34,004	36,187
Fund Deficit at Beginning of Year	(687)	(687)	0
Prior Year Encumbrances Appropriated	13,290	13,290	0
<i>Fund Balance at End of Year</i>	<u>\$10,420</u>	<u>\$46,607</u>	<u>\$36,187</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, 2002

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$306,450	\$245,048	(\$61,402)
Intergovernmental	2,017,000	2,333,113	316,113
Other	<u>85,000</u>	<u>60,113</u>	<u>(24,887)</u>
<i>Total Revenues</i>	<u>2,408,450</u>	<u>2,638,274</u>	<u>229,824</u>
<b>Expenditures:</b>			
Current:			
Human Services			
Child Support Enforcement			
Salaries and Wages	1,732,800	1,730,545	2,255
Fringe Benefits	685,529	673,707	11,822
Materials and Supplies	61,453	53,636	7,817
Contractual Services	690,549	598,632	91,917
Capital Outlay	18,107	15,576	2,531
Other	<u>62,500</u>	<u>59,770</u>	<u>2,730</u>
<i>Total Expenditures</i>	<u>3,250,938</u>	<u>3,131,866</u>	<u>119,072</u>
<i>Excess of Revenues Under Expenditures</i>	(842,488)	(493,592)	348,896
<b>Other Financing Sources:</b>			
Operating Transfers - In	<u>715,729</u>	<u>447,157</u>	<u>(268,572)</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(126,759)	(46,435)	80,324
Fund Balance at Beginning of Year	34,478	34,478	0
Prior Year Encumbrances Appropriated	<u>92,281</u>	<u>92,281</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$80,324</u></u>	<u><u>\$80,324</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Public Assistance Fund  
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$16,653,868	\$13,712,905	(\$2,940,963)
Other	451,569	171,083	(280,486)
<i>Total Revenues</i>	<u>17,105,437</u>	<u>13,883,988</u>	<u>(3,221,449)</u>
<b>Expenditures:</b>			
Current:			
Human Services			
Public Assistance			
Salaries and Wages	3,213,886	3,147,961	65,925
Fringe Benefits	1,404,543	1,117,812	286,731
Materials and Supplies	134,624	107,041	27,583
Contractual Services	8,267,827	7,661,657	606,170
Capital Outlay	83,580	26,511	57,069
Other	4,322,975	3,397,186	925,789
<i>Total Public Assistance</i>	<u>17,427,435</u>	<u>15,458,168</u>	<u>1,969,267</u>
Public Social Services			
Salaries and Wages	582,679	564,382	18,297
Fringe Benefits	115,992	97,200	18,792
Materials and Supplies	9,810	1,971	7,839
Contractual Services	5,096,351	4,489,081	607,270
Capital Outlay	4,255	397	3,858
Other	271,195	195,509	75,686
<i>Total Public Social Services</i>	<u>6,080,282</u>	<u>5,348,540</u>	<u>731,742</u>
Debt Service:			
Principal Retirement	3,135	3,135	0
Interest and Fiscal Charges	65	65	0
<i>Total Debt Service</i>	<u>3,200</u>	<u>3,200</u>	<u>0</u>
<i>Total Expenditures</i>	<u>23,510,917</u>	<u>20,809,908</u>	<u>2,701,009</u>
<i>Excess of Revenues Under Expenditures</i>	(6,405,480)	(6,925,920)	(520,440)
<b>Other Financing Sources:</b>			
Operating Transfers - In	400,000	331,979	(68,021)
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(6,005,480)	(6,593,941)	(588,461)
Fund Balance at Beginning of Year	5,095,343	5,095,343	0
Prior Year Encumbrances Appropriated	910,137	910,137	0
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$0</u>	<u>(\$588,461)</u>	<u>(\$588,461)</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, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Fines and Forfeitures	\$87,000	\$121,970	\$34,970
Intergovernmental	3,800,000	4,599,754	799,754
Interest	15,000	23,178	8,178
Other	150,000	199,810	49,810
<i>Total Revenues</i>	<u>4,052,000</u>	<u>4,944,712</u>	<u>892,712</u>
<b>Expenditures:</b>			
Current:			
Public Works			
Engineer			
Salaries and Wages	319,912	319,296	616
Fringe Benefits	96,950	96,950	0
Materials and Supplies	3,883	3,108	775
Contractual Services	2,000	2,000	0
Capital Outlay	10,057	10,057	0
Other	6,142	5,589	553
<i>Total Engineer</i>	<u>438,944</u>	<u>437,000</u>	<u>1,944</u>
Roads			
Salaries and Wages	632,000	631,605	395
Fringe Benefits	408,828	403,025	5,803
Materials and Supplies	1,418,907	1,255,535	163,372
Contractual Services	803,675	748,604	55,071
Capital Outlay	271,920	266,419	5,501
Other	430,282	388,739	41,543
<i>Total Roads</i>	<u>3,965,612</u>	<u>3,693,927</u>	<u>271,685</u>
Bridges and Culverts			
Salaries and Wages	154,875	154,659	216
Fringe Benefits	22,479	22,479	0
Materials and Supplies	240,614	218,759	21,855
Contractual Services	694,982	678,325	16,657
Other	6,009	5,458	551
<i>Total Bridges and Culverts</i>	<u>1,118,959</u>	<u>1,079,680</u>	<u>39,279</u>
<i>Total Public Works</i>	<u>5,523,515</u>	<u>5,210,607</u>	<u>312,908</u>
Intergovernmental:			
Grants	0	134,258	(134,258)
<i>Total Expenditures</i>	<u>5,523,515</u>	<u>5,344,865</u>	<u>178,650</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,471,515)</u>	<u>(400,153)</u>	<u>1,071,362</u>
<b>Other Financing Sources (Uses):</b>			
Operating Transfers - In	398,000	23,000	(375,000)
Operating Transfers - Out	(152,100)	(262,100)	(110,000)
<i>Total Other Financing Sources (Uses)</i>	<u>245,900</u>	<u>(239,100)</u>	<u>(485,000)</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Uses</i>	<u>(1,225,615)</u>	<u>(639,253)</u>	<u>586,362</u>
Fund Balance at Beginning of Year	1,242,187	1,242,187	0
Prior Year Encumbrances Appropriated	575,922	575,922	0
<i>Fund Balance at End of Year</i>	<u>\$592,494</u>	<u>\$1,178,856</u>	<u>\$586,362</u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
SBC Foundation Grant Fund  
For the Year Ended December 31, 2002

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental	\$25,000	\$25,000	\$0
<b>Expenditures:</b>			
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	25,000	25,000	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$25,000</u></u>	<u><u>\$25,000</u></u>	<u><u>\$0</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
County Home Levy Fund  
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property and Other Taxes	\$1,904,971	\$1,838,945	(\$66,026)
Charges for Services	592,444	607,124	14,680
Intergovernmental	299,048	279,733	(19,315)
Payment in Lieu of Taxes	5,636	5,636	0
Other	52,993	52,993	0
<i>Total Revenues</i>	<u>2,855,092</u>	<u>2,784,431</u>	<u>(70,661)</u>
<b>Expenditures:</b>			
Current:			
Human Services			
County Home			
Salaries and Wages	1,720,993	1,711,569	9,424
Fringe Benefits	595,135	593,968	1,167
Materials and Supplies	350,988	349,289	1,699
Contractual Services	410,516	398,431	12,085
Capital Outlay	119,831	119,831	0
Other	27,785	27,715	70
<i>Total Expenditures</i>	<u>3,225,248</u>	<u>3,200,803</u>	<u>24,445</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(370,156)</u>	<u>(416,372)</u>	<u>(46,216)</u>
<b>Other Financing Sources (Uses):</b>			
Advances - In	0	36,295	36,295
Advances - Out	0	(100,000)	(100,000)
Operating Transfers - In	665	665	0
<i>Total Other Financing Sources (Uses)</i>	<u>665</u>	<u>(63,040)</u>	<u>(63,705)</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Uses</i>	<u>(369,491)</u>	<u>(479,412)</u>	<u>(109,921)</u>
Fund Balance at Beginning of Year	415,635	415,635	0
Prior Year Encumbrances Appropriated	60,008	60,008	0
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$106,152</u>	<u>(\$3,769)</u>	<u>(\$109,921)</u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Real Estate Assessment Fund  
For the Year Ended December 31, 2002

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$487,365	\$563,173	\$75,808
Fines and Forfeitures	1,100	1,100	0
Other	306	0	(306)
	<u>488,771</u>	<u>564,273</u>	<u>75,502</u>
<i>Total Revenues</i>			
	<u>488,771</u>	<u>564,273</u>	<u>75,502</u>
<b>Expenditures:</b>			
Current:			
General Government - Legislative and Executive			
Salaries and Wages	118,400	113,768	4,632
Fringe Benefits	17,522	17,522	0
Materials and Supplies	4,244	3,764	480
Contractual Services	574,808	574,509	299
Other	37,406	34,131	3,275
	<u>752,380</u>	<u>743,694</u>	<u>8,686</u>
<i>Total Expenditures</i>			
	<u>752,380</u>	<u>743,694</u>	<u>8,686</u>
<i>Excess of Revenues Under Expenditures</i>	(263,609)	(179,421)	84,188
Fund Balance at Beginning of Year	418,529	418,529	0
Prior Year Encumbrances Appropriated	<u>209,252</u>	<u>209,252</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$364,172</u></u>	<u><u>\$448,360</u></u>	<u><u>\$84,188</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, 2002

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property and Other Taxes	\$1,781,868	\$1,661,702	(\$120,166)
Charges for Services	1,061,750	1,154,507	92,757
Intergovernmental	1,925,043	3,380,252	1,455,209
Payment in Lieu of Taxes	0	5,514	5,514
Other	200	83,946	83,746
	<u>4,768,861</u>	<u>6,285,921</u>	<u>1,517,060</u>
<i>Total Revenues</i>			
<b>Expenditures:</b>			
Current:			
Human Services			
Children Services			
Salaries and Wages	2,600,000	2,565,055	34,945
Fringe Benefits	497,867	468,072	29,795
Materials and Supplies	219,268	188,823	30,445
Contractual Services	3,075,496	2,439,104	636,392
Capital Outlay	150,554	68,392	82,162
Other	1,105,956	484,159	621,797
	<u>7,649,141</u>	<u>6,213,605</u>	<u>1,435,536</u>
<i>Total Expenditures</i>			
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,880,280)	72,316	2,952,596
Fund Balance at Beginning of Year	3,407,210	3,407,210	0
Prior Year Encumbrances Appropriated	437,071	437,071	0
	<u>437,071</u>	<u>437,071</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$964,001</u>	<u>\$3,916,597</u>	<u>\$2,952,596</u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Drug Abuse Resistance Education (DARE) Fund  
For the Year Ended December 31, 2002

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$13,299	\$13,299	\$0
Other	<u>1,650</u>	<u>1,650</u>	<u>0</u>
<i>Total Revenues</i>	<u>14,949</u>	<u>14,949</u>	<u>0</u>
<b>Expenditures:</b>			
Current:			
Public Safety			
Drug Law Enforcement			
Salaries and Wages	11,615	11,615	0
Materials and Supplies	3,733	2,999	734
Other	<u>649</u>	<u>649</u>	<u>0</u>
<i>Total Expenditures</i>	<u>15,997</u>	<u>15,263</u>	<u>734</u>
<i>Excess of Revenues Under Expenditures</i>	(1,048)	(314)	734
Fund Balance at Beginning of Year	<u>1,713</u>	<u>1,713</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$665</u></u>	<u><u>\$1,399</u></u>	<u><u>\$734</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Miscellaneous Federal Grants Fund  
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$268,118	\$188,946	(\$79,172)
<b>Expenditures:</b>			
Current:			
Public Safety			
Miscellaneous Federal Grants			
Salaries and Wages	61,529	57,771	3,758
Fringe Benefits	23,996	17,621	6,375
Materials and Supplies	48,412	3,026	45,386
Contractual Services	9,400	0	9,400
Capital Outlay	203,734	137,562	66,172
Other	1,400	0	1,400
<i>Total Public Safety</i>	<u>348,471</u>	<u>215,980</u>	<u>132,491</u>
Intergovernmental:			
Grants	20,000	20,000	0
<i>Total Expenditures</i>	<u>368,471</u>	<u>235,980</u>	<u>132,491</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(100,353)</u>	<u>(47,034)</u>	<u>53,319</u>
<b>Other Financing Sources (Uses):</b>			
Advances - Out	0	(962)	(962)
Operating Transfers - In	47,833	47,833	0
<i>Total Other Financing Sources (Uses)</i>	<u>47,833</u>	<u>46,871</u>	<u>(962)</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Uses</i>	(52,520)	(163)	52,357
Fund Balance at Beginning of Year	49,514	49,514	0
Prior Year Encumbrances Appropriated	3,968	3,968	0
<i>Fund Balance at End of Year</i>	<u><u>\$962</u></u>	<u><u>\$53,319</u></u>	<u><u>\$52,357</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, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property and Other Taxes	\$3,037,846	\$3,128,291	\$90,445
Intergovernmental	3,027,915	3,099,687	71,772
Payment in Lieu of Taxes	12,514	12,514	0
Other	307,434	187,714	(119,720)
<i>Total Revenues</i>	<u>6,385,709</u>	<u>6,428,206</u>	<u>42,497</u>
<b>Expenditures:</b>			
Current:			
Human Services			
Starlight School			
Salaries and Wages	3,646,613	3,440,108	206,505
Fringe Benefits	1,441,773	1,179,090	262,683
Materials and Supplies	114,255	101,670	12,585
Contractual Services	979,523	757,144	222,379
Capital Outlay	249,657	88,136	161,521
Other	700	700	0
<i>Total Expenditures</i>	<u>6,432,521</u>	<u>5,566,848</u>	<u>865,673</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(46,812)</u>	<u>861,358</u>	<u>908,170</u>
<b>Other Financing Sources (Uses):</b>			
Advances - Out	(36,804)	0	36,804
Operating Transfers - In	42,507	40,185	(2,322)
Operating Transfers - Out	(2,322)	(90,445)	(88,123)
<i>Total Other Financing Sources (Uses)</i>	<u>3,381</u>	<u>(50,260)</u>	<u>(53,641)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	<u>(43,431)</u>	<u>811,098</u>	<u>854,529</u>
Fund Balance at Beginning of Year	7,499,630	7,499,630	0
Prior Year Encumbrances Appropriated	<u>103,228</u>	<u>103,228</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$7,559,427</u></u>	<u><u>\$8,413,956</u></u>	<u><u>\$854,529</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Delinquent Real Estate Tax and Assessment Collection Fund  
For the Year Ended December 31, 2002

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	<u>\$101,574</u>	<u>\$136,373</u>	<u>\$34,799</u>
<b>Expenditures:</b>			
Current:			
General Government - Legislative and Executive			
DRETAC			
Salaries and Wages	59,719	59,636	83
Fringe Benefits	11,011	9,527	1,484
Capital Outlay	8,000	5,820	2,180
Other	<u>263,892</u>	<u>9,242</u>	<u>254,650</u>
<i>Total Expenditures</i>	<u>342,622</u>	<u>84,225</u>	<u>258,397</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(241,048)	52,148	293,196
Fund Balance at Beginning of Year	<u>329,134</u>	<u>329,134</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$88,086</u></u>	<u><u>\$381,282</u></u>	<u><u>\$293,196</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Tuberculosis Clinic Fund  
For the Year Ended December 31, 2002

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property and Other Taxes	\$396,130	\$367,789	(\$28,341)
Charges for Services	5,100	10,676	5,576
Intergovernmental	3,863	55,947	52,084
Payment in Lieu of Taxes	0	1,127	1,127
Other	70,500	10,526	(59,974)
	<u>475,593</u>	<u>446,065</u>	<u>(29,528)</u>
<i>Total Revenues</i>			
	<u>475,593</u>	<u>446,065</u>	<u>(29,528)</u>
<b>Expenditures:</b>			
Current:			
Health			
Tuberculosis Clinic			
Salaries and Wages	231,123	172,792	58,331
Fringe Benefits	85,953	71,222	14,731
Materials and Supplies	183,950	175,042	8,908
Contractual Services	65,208	60,972	4,236
Capital Outlay	8,075	5,000	3,075
Other	3,980	3,504	476
	<u>578,289</u>	<u>488,532</u>	<u>89,757</u>
<i>Total Expenditures</i>			
	<u>578,289</u>	<u>488,532</u>	<u>89,757</u>
<i>Excess of Revenues Under Expenditures</i>	(102,696)	(42,467)	60,229
Fund Balance at Beginning of Year	391,108	391,108	0
Prior Year Encumbrances Appropriated	12,522	12,522	0
	<u>12,522</u>	<u>12,522</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$300,934</u>	<u>\$361,163</u>	<u>\$60,229</u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Youth Services Fund  
For the Year Ended December 31, 2002

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	<u>\$6,483</u>	<u>\$6,483</u>	<u>\$0</u>
<b>Expenditures:</b>			
Current:			
Public Safety			
Youth Services			
Salaries and Wages	4,924	4,924	0
Fringe Benefits	1,210	923	287
Materials and Supplies	80	80	0
Contractual Services	<u>206</u>	<u>146</u>	<u>60</u>
<i>Total Expenditures</i>	<u>6,420</u>	<u>6,073</u>	<u>347</u>
<i>Excess of Revenues Over Expenditures</i>	63	410	347
<b>Other Financing Uses:</b>			
Advances - Out	<u>0</u>	<u>(63)</u>	<u>(63)</u>
<i>Excess of Revenues Over Expenditures and Other Financing Uses</i>	63	347	284
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$63</u></u>	<u><u>\$347</u></u>	<u><u>\$284</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, 2002

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$1,315,900	\$698,535	(\$617,365)
Other	<u>20,433</u>	<u>20,433</u>	<u>0</u>
<i>Total Revenues</i>	<u>1,336,333</u>	<u>718,968</u>	<u>(617,365)</u>
<b>Expenditures:</b>			
Current:			
Public Works			
Block Grants			
Salaries and Wages	47,687	47,687	0
Fringe Benefits	103	103	0
Contractual Services	<u>1,058,669</u>	<u>767,226</u>	<u>291,443</u>
<i>Total Expenditures</i>	<u>1,106,459</u>	<u>815,016</u>	<u>291,443</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>229,874</u>	<u>(96,048)</u>	<u>(325,922)</u>
<b>Other Financing Uses:</b>			
Advances - Out	0	(5,671)	(5,671)
Operating Transfers - Out	<u>(9,552)</u>	<u>(4,881)</u>	<u>4,671</u>
<i>Total Other Financing Uses</i>	<u>(9,552)</u>	<u>(10,552)</u>	<u>(1,000)</u>
<i>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</i>	220,322	(106,600)	(326,922)
Fund Balance at Beginning of Year	52,741	52,741	0
Prior Year Encumbrances Appropriated	<u>65,636</u>	<u>65,636</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$338,699</u>	<u>\$11,777</u>	<u>(\$326,922)</u>



Muskingum County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Computer Legal Research Fund  
For the Year Ended December 31, 2002

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	<u>\$9,530</u>	<u>\$9,483</u>	<u>(\$47)</u>
<b>Expenditures:</b>			
Current:			
General Government - Judicial			
Computer Legal Research			
Contractual Services	14,125	11,125	3,000
Other	<u>2,500</u>	<u>0</u>	<u>2,500</u>
<i>Total Expenditures</i>	<u>16,625</u>	<u>11,125</u>	<u>5,500</u>
<i>Excess of Revenues Under Expenditures</i>	(7,095)	(1,642)	5,453
Fund Balance at Beginning of Year	<u>47,615</u>	<u>47,615</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$40,520</u></u>	<u><u>\$45,973</u></u>	<u><u>\$5,453</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, 2002

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental	<u>\$212,426</u>	<u>\$212,426</u>	<u>\$0</u>
<b>Expenditures:</b>			
Current:			
Public Safety			
Community Correction			
Salaries and Wages	166,402	143,402	23,000
Fringe Benefits	52,308	52,308	0
Materials and Supplies	9,352	4,763	4,589
Contractual Services	<u>4,794</u>	<u>4,787</u>	<u>7</u>
<i>Total Expenditures</i>	<u>232,856</u>	<u>205,260</u>	<u>27,596</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(20,430)	7,166	27,596
Fund Balance at Beginning of Year	51,624	51,624	0
Prior Year Encumbrances Appropriated	<u>60</u>	<u>60</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$31,254</u></u>	<u><u>\$58,850</u></u>	<u><u>\$27,596</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Home Detention (Electronic Monitor) Fund  
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$32,099	\$34,793	\$2,694
Intergovernmental	29,421	22,066	(7,355)
Other	132	132	0
<i>Total Revenues</i>	<u>61,652</u>	<u>56,991</u>	<u>(4,661)</u>
<b>Expenditures:</b>			
Current:			
Public Safety			
Electronic Monitor			
Salaries and Wages	61,022	56,678	4,344
Fringe Benefits	14,324	13,541	783
Materials and Supplies	38,234	37,724	510
Capital Outlay	12,576	12,439	137
<i>Total Expenditures</i>	<u>126,156</u>	<u>120,382</u>	<u>5,774</u>
<i>Excess of Revenues Under Expenditures</i>	(64,504)	(63,391)	1,113
<b>Other Financing Sources:</b>			
Operating Transfers - In	30,235	30,235	0
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(34,269)	(33,156)	1,113
Fund Balance at Beginning of Year	93,266	93,266	0
Prior Year Encumbrances Appropriated	1,013	1,013	0
<i>Fund Balance at End of Year</i>	<u><u>\$60,010</u></u>	<u><u>\$61,123</u></u>	<u><u>\$1,113</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, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$68,920	\$57,600	(\$11,320)
Other	1,787	1,787	0
<i>Total Revenues</i>	<u>70,707</u>	<u>59,387</u>	<u>(11,320)</u>
<b>Expenditures:</b>			
Current:			
Public Works			
Litter Prevention			
Salaries and Wages	70,920	70,888	32
Fringe Benefits	30,119	23,119	7,000
Materials and Supplies	1,994	1,994	0
Contractual Services	0	0	0
Capital Outlay	0	0	0
Other	3,233	3,233	0
<i>Total Expenditures</i>	<u>106,266</u>	<u>99,234</u>	<u>7,032</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(35,559)</u>	<u>(39,847)</u>	<u>(4,288)</u>
<b>Other Financing Sources (Uses):</b>			
Advances - In	0	11,320	11,320
Advances - Out	0	(11,320)	(11,320)
Operating Transfers - In	27,801	27,801	0
<i>Total Other Financing Sources (Uses)</i>	<u>27,801</u>	<u>27,801</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Uses</i>	<u>(7,758)</u>	<u>(12,046)</u>	<u>(4,288)</u>
Fund Balance at Beginning of Year	5,014	5,014	0
Prior Year Encumbrances Appropriated	7,032	7,032	0
<i>Fund Balance at End of Year</i>	<u><u>\$4,288</u></u>	<u><u>\$0</u></u>	<u><u>(\$4,288)</u></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, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$29,974	\$18,733	(\$11,241)
<b>Expenditures:</b>			
Current:			
Human Services			
Ohio Childrens Trust			
Salaries and Wages	21,425	12,059	9,366
Fringe Benefits	820	820	0
Materials and Supplies	1,100	1,100	0
Other	1,547	1,547	0
<i>Total Expenditures</i>	24,892	15,526	9,366
<i>Excess of Revenues Over Expenditures</i>	5,082	3,207	(1,875)
Fund Balance at Beginning of Year	6,159	6,159	0
<i>Fund Balance at End of Year</i>	\$11,241	\$9,366	(\$1,875)

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, 2002

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Licenses and Permits	\$28,750	\$26,613	(\$2,137)
<b>Expenditures:</b>			
Current:			
Health			
Marriage Licenses			
Contractual Services	<u>28,750</u>	<u>27,543</u>	<u>1,207</u>
<i>Excess of Revenues Under Expenditures</i>	0	(930)	(930)
Fund Balance at Beginning of Year	<u>30</u>	<u>30</u>	<u>0</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u><u>\$30</u></u>	<u><u>(\$900)</u></u>	<u><u>(\$930)</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Political Subdivision Housing Fund  
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Fines and Forfeitures	\$25,000	\$30,667	\$5,667
<b>Expenditures:</b>			
Current:			
Public Safety			
Political Subdivision Housing			
Contractual Services	82,000	77,654	4,346
Capital Outlay	28,075	28,075	0
<i>Total Expenditures</i>	110,075	105,729	4,346
<i>Excess of Revenues Under Expenditures</i>	(85,075)	(75,062)	10,013
Fund Balance at Beginning of Year	73,075	73,075	0
Prior Year Encumbrances Appropriated	12,000	12,000	0
<i>Fund Balance at End of Year</i>	\$0	\$10,013	\$10,013

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, 2002

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Fines and Forfeitures	\$25,000	\$26,326	\$1,326
Intergovernmental	<u>225</u>	<u>175</u>	<u>(50)</u>
<i>Total Revenues</i>	<u>25,225</u>	<u>26,501</u>	<u>1,276</u>
<b>Expenditures:</b>			
Current:			
Human Services			
Indigent Drivers Alcohol Treatment			
Contractual Services	<u>37,440</u>	<u>32,954</u>	<u>4,486</u>
<i>Excess of Revenues Under Expenditures</i>	(12,215)	(6,453)	5,762
Fund Balance at Beginning of Year	123,975	123,975	0
Prior Year Encumbrances Appropriated	<u>2,440</u>	<u>2,440</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$114,200</u></u>	<u><u>\$119,962</u></u>	<u><u>\$5,762</u></u>



Muskingum County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Probate Conduct of Business Fund  
For the Year Ended December 31, 2002

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Charges for Services	\$750	\$689	(\$61)
<b>Expenditures:</b>			
Current:			
General Government - Judicial			
Probate Conduct of Business			
Other	750	0	750
	<u>750</u>	<u>0</u>	<u>750</u>
<i>Excess of Revenues Over Expenditures</i>	0	689	689
Fund Balance at Beginning of Year	<u>10,020</u>	<u>10,020</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$10,020</u></u>	<u><u>\$10,709</u></u>	<u><u>\$689</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, 2002

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Fines and Forfeitures	<u>\$4,625</u>	<u>\$4,625</u>	<u>\$0</u>
<b>Expenditures:</b>			
Current:			
Public Safety			
Enforcement and Education			
Capital Outlay	1,000	0	1,000
Other	<u>3,500</u>	<u>697</u>	<u>2,803</u>
<i>Total Expenditures</i>	<u>4,500</u>	<u>697</u>	<u>3,803</u>
<i>Excess of Revenues Over Expenditures</i>	125	3,928	3,803
Fund Balance at Beginning of Year	<u>27,783</u>	<u>27,783</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$27,908</u></u>	<u><u>\$31,711</u></u>	<u><u>\$3,803</u></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, 2002

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Fines and Forfeitures	\$5,000	\$12,139	\$7,139
Intergovernmental	9,182	9,182	0
Other	<u>14,301</u>	<u>14,301</u>	<u>0</u>
<i>Total Revenues</i>	<u>28,483</u>	<u>35,622</u>	<u>7,139</u>
<b>Expenditures:</b>			
Current:			
Public Safety			
Law Enforcement			
Contractual Services	23,128	1,454	21,674
Capital Outlay	48,204	28,868	19,336
Other	<u>4,943</u>	<u>3,754</u>	<u>1,189</u>
<i>Total Expenditures</i>	<u>76,275</u>	<u>34,076</u>	<u>42,199</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(47,792)	1,546	49,338
<b>Other Financing Uses:</b>			
Operating Transfers - Out	<u>(1,667)</u>	<u>(1,667)</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(49,459)	(121)	49,338
Fund Balance at Beginning of Year	<u>64,942</u>	<u>64,942</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$15,483</u></u>	<u><u>\$64,821</u></u>	<u><u>\$49,338</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Senior Citizens Levy Fund  
For the Year Ended December 31, 2002

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property and Other Taxes	\$445,474	\$415,431	(\$30,043)
Intergovernmental	274,281	349,400	75,119
Payment in Lieu of Taxes	0	1,379	
Other	19,953	19,953	0
<i>Total Revenues</i>	<u>739,708</u>	<u>786,163</u>	<u>46,455</u>
<b>Expenditures:</b>			
Current:			
Human Services			
Senior Citizens Levy			
Salaries and Wages	561,616	559,006	2,610
Fringe Benefits	214,140	205,165	8,975
<i>Total Expenditures</i>	<u>775,756</u>	<u>764,171</u>	<u>11,585</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(36,048)	21,992	58,040
<b>Other Financing Sources:</b>			
Operating Transfers - In	298	298	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(35,750)	22,290	58,040
Fund Balance at Beginning of Year	35,750	35,750	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$58,040</u>	<u>\$58,040</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, 2002

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	<u>\$141,560</u>	<u>\$141,560</u>	<u>\$0</u>
<b>Expenditures:</b>			
Current:			
Public Safety			
Specialized Probation			
Salaries and Wages	133,630	85,475	48,155
Fringe Benefits	45,483	27,384	18,099
Materials and Supplies	560	55	505
Contractual Services	<u>43,756</u>	<u>35,427</u>	<u>8,329</u>
<i>Total Expenditures</i>	<u>223,429</u>	<u>148,341</u>	<u>75,088</u>
<i>Excess of Revenues Under Expenditures</i>	(81,869)	(6,781)	75,088
Fund Balance at Beginning of Year	101,161	101,161	0
Prior Year Encumbrances Appropriated	<u>5,544</u>	<u>5,544</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$24,836</u></u>	<u><u>\$99,924</u></u>	<u><u>\$75,088</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Drug Law Enforcement Fund  
For the Year Ended December 31, 2002

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Fines and Forfeitures	<u>\$7,294</u>	<u>\$6,835</u>	<u>(\$459)</u>
<b>Expenditures:</b>			
Current:			
Public Safety			
Drug Law Enforcement			
Contractual Services	21,174	739	20,435
Capital Outlay	11,460	0	11,460
Other	<u>2,000</u>	<u>350</u>	<u>1,650</u>
<i>Total Expenditures</i>	<u>34,634</u>	<u>1,089</u>	<u>33,545</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(27,340)	5,746	33,086
Fund Balance at Beginning of Year	<u>40,636</u>	<u>40,636</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$13,296</u></u>	<u><u>\$46,382</u></u>	<u><u>\$33,086</u></u>

Muskingum County, Ohio  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Indigent Guardianship Fund  
 For the Year Ended December 31, 2002

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Charges for Services	\$23,257	\$23,358	\$101
<b>Expenditures:</b>			
Current:			
Human Services			
Indigent Guardianship			
Contractual Services	<u>26,300</u>	<u>25,199</u>	<u>1,101</u>
<i>Excess of Revenues Under Expenditures</i>	(3,043)	(1,841)	1,202
Fund Balance at Beginning of Year	<u>3,089</u>	<u>3,089</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$46</u></u>	<u><u>\$1,248</u></u>	<u><u>\$1,202</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Victim of Criminals Fund  
For the Year Ended December 31, 2002

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$36,990	\$27,742	(\$9,248)
<b>Expenditures:</b>			
Current:			
Public Safety			
Victim of Criminals			
Salaries and Wages	<u>46,344</u>	<u>36,010</u>	<u>10,334</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(9,354)</u>	<u>(8,268)</u>	<u>1,086</u>
<b>Other Financing Sources (Uses) :</b>			
Advances - Out	0	(500)	(500)
Operating Transfers - In	<u>0</u>	<u>1,737</u>	<u>1,737</u>
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>1,237</u>	<u>1,237</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Uses</i>	(9,354)	(7,031)	2,823
Fund Balance at Beginning of Year	<u>9,854</u>	<u>9,854</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$500</u></u>	<u><u>\$2,823</u></u>	<u><u>\$2,323</u></u>



Muskingum County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Family Resources Fund  
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$164,942	\$56,975	(\$107,967)
<b>Expenditures:</b>			
Current:			
Human Services			
Family Resources			
Contractual Services	92,565	31,760	60,805
Capital Outlay	36,093	10,071	26,022
Other	36,284	11,623	24,661
<i>Total Expenditures</i>	164,942	53,454	111,488
<i>Excess of Revenues Over Expenditures</i>	0	3,521	3,521
Fund Balance at Beginning of Year	106,369	106,369	0
Prior Year Encumbrances Appropriated	1,598	1,598	0
<i>Fund Balance at End of Year</i>	\$107,967	\$111,488	\$3,521

Muskingum County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Commissary Fund  
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$0	\$145,050	\$145,050
<b>Expenditures:</b>			
Current:			
Public Safety			
Sheriff Commissary			
Materials and Supplies	0	139,575	(139,575)
<i>Excess of Revenues Over Expenditures</i>	0	5,475	5,475
Fund Balance at Beginning of Year	5,879	5,879	0
<i>Fund Balance at End of Year</i>	\$5,879	\$11,354	\$5,475

Muskingum County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Childrens Services Christmas Fund  
For the Year Ended December 31, 2002

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Interest	\$0	\$350	\$350
Other	<u>0</u>	<u>9,496</u>	<u>9,496</u>
<i>Total Revenues</i>	0	9,846	9,846
<b>Expenditures:</b>			
Current:			
Human Services			
Childrens Services			
Materials and Supplies	<u>0</u>	<u>3,812</u>	<u>(3,812)</u>
<i>Excess of Revenues Over Expenditures</i>	0	6,034	6,034
Fund Balance at Beginning of Year	<u>44,202</u>	<u>44,202</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$44,202</u></u>	<u><u>\$50,236</u></u>	<u><u>\$6,034</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Mental Health Levy Fund  
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property and Other Taxes	\$918,776	\$918,776	\$0
Intergovernmental	139,770	139,770	0
Payment in Lieu of Taxes	2,818	2,818	0
<i>Total Revenues</i>	1,061,364	1,061,364	0
<b>Expenditures:</b>			
Intergovernmental	1,061,364	1,061,364	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0
Fund Balance at Beginning of Year	0	0	0
<i>Fund Balance at End of Year</i>	\$0	\$0	\$0

Muskingum County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Certificate of Title Administration Fund  
For the Year Ended December 31, 2002

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Licenses and Permits	<u>\$350,000</u>	<u>\$354,575</u>	<u>\$4,575</u>
<b>Expenditures:</b>			
Current:			
General Government -			
Legislative and Executive			
Clerk of Courts Title			
Salaries and Wages	111,000	110,481	519
Fringe Benefits	20,755	17,640	3,115
Materials and Supplies	10,000	10,000	0
Contractual Services	1,190	1,187	3
Capital Outlay	48,310	48,310	0
Other	<u>48,831</u>	<u>750</u>	<u>48,081</u>
<i>Total Expenditures</i>	<u>240,086</u>	<u>188,368</u>	<u>51,718</u>
<i>Excess of Revenues Over Expenditures</i>	109,914	166,207	56,293
<b>Other Financing Uses:</b>			
Operating Transfers - Out	<u>(108,000)</u>	<u>(60,000)</u>	<u>48,000</u>
<i>Excess of Revenues Over Expenditures and Other Financing Uses</i>	1,914	106,207	104,293
Fund Balance at Beginning of Year	<u>308,078</u>	<u>308,078</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$309,992</u></u>	<u><u>\$414,285</u></u>	<u><u>\$104,293</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Sheriff Levy Fund  
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property and Other Taxes	\$375,052	\$375,052	\$0
Intergovernmental	58,407	58,407	0
Payment in Lieu of Taxes	1,349	1,349	0
Other	10,226	10,226	0
<i>Total Revenues</i>	<u>445,034</u>	<u>445,034</u>	<u>0</u>
<b>Expenditures:</b>			
Current:			
Public Safety			
Sheriff Department			
Salaries and Wages	267,755	234,112	33,643
Fringe Benefits	107,745	91,633	16,112
Materials and Supplies	2,000	0	2,000
Capital Outlay	31,500	0	31,500
Other	1,000	0	1,000
<i>Total Expenditures</i>	<u>410,000</u>	<u>325,745</u>	<u>84,255</u>
<i>Excess of Revenues Over Expenditures</i>	35,034	119,289	84,255
Fund Balance at Beginning of Year	<u>255,515</u>	<u>255,515</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$290,549</u></u>	<u><u>\$374,804</u></u>	<u><u>\$84,255</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
County Court Special Projects Fund  
For the Year Ended December 31, 2002

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Charges for Services	<u>\$59,000</u>	<u>\$58,720</u>	<u>(\$280)</u>
<b>Expenditures:</b>			
Current:			
General Government - Judicial			
County Court Special Projects			
Materials and Supplies	16,517	4,309	12,208
Contractual Services	2,000	0	2,000
Capital Outlay	<u>13,000</u>	<u>0</u>	<u>13,000</u>
<i>Total Expenditures</i>	<u>31,517</u>	<u>4,309</u>	<u>27,208</u>
<i>Excess of Revenues Over Expenditures</i>	27,483	54,411	26,928
Fund Balance at Beginning of Year	41,111	41,111	0
Prior Year Encumbrances Appropriated	<u>1,517</u>	<u>1,517</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$70,111</u></u>	<u><u>\$97,039</u></u>	<u><u>\$26,928</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Transportation Improvement District (TID) Escrow Fund  
For the Year Ended December 31, 2002

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
<i>Total Revenues</i>	\$0	\$0	\$0
<b>Expenditures:</b>			
Current:			
Public Works			
TID Escrow			
Contractual Services	<u>396,767</u>	<u>396,767</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(396,767)	(396,767)	0
<b>Other Financing Sources:</b>			
Operating Transfers - In	<u>483,690</u>	<u>483,690</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	86,923	86,923	0
Fund Balance at Beginning of Year	<u>925,000</u>	<u>925,000</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$1,011,923</u></u>	<u><u>\$1,011,923</u></u>	<u><u>\$0</u></u>



Muskingum County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Juvenile Detention Fund  
For the Year Ended December 31, 2002

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	<u>\$79,188</u>	<u>\$79,188</u>	<u>\$0</u>
<b>Expenditures:</b>			
Current:			
General Government - Judicial			
Common Pleas Court			
Salaries and Wages	46,993	45,187	1,806
Fringe Benefits	27,144	11,154	15,990
Materials and Supplies	34,973	0	34,973
Contractual Services	22,679	3,642	19,037
Capital Outlay	73,277	34,271	39,006
Other	<u>3,682</u>	<u>0</u>	<u>3,682</u>
<i>Total Expenditures</i>	<u>208,748</u>	<u>94,254</u>	<u>114,494</u>
<i>Excess of Revenues Under Expenditures</i>	(129,560)	(15,066)	114,494
Fund Balance at Beginning of Year	129,267	129,267	0
Prior Year Encumbrances Appropriated	<u>293</u>	<u>293</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$114,494</u></u>	<u><u>\$114,494</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Log Jam Removal Fund  
For the Year Ended December 31, 2002

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental	\$6,187	\$6,187	\$0
<b>Expenditures:</b>			
Current:			
Public Works			
Log Jam Removal			
Contractual Services	<u>7,190</u>	<u>6,187</u>	<u>1,003</u>
<i>Excess of Revenues Under Expenditures</i>	(1,003)	0	1,003
Fund Deficit at Beginning of Year	(1,003)	(1,003)	0
Prior Year Encumbrances Appropriated	<u>1,003</u>	<u>1,003</u>	<u>0</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u><u>(\$1,003)</u></u>	<u><u>\$0</u></u>	<u><u>\$1,003</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, 2002

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Payment in Lieu of Taxes	\$198,735	\$198,735	\$0
<b>Expenditures:</b>			
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	198,735	198,735	0
<b>Other Financing Uses:</b>			
Operating Transfers - Out	<u>(375,690)</u>	<u>(375,690)</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(176,955)	(176,955)	0
Fund Balance at Beginning of Year	<u>176,955</u>	<u>176,955</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Mediation Project Phase III Fund  
For the Year Ended December 31, 2002

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	<u>\$53,561</u>	<u>\$53,561</u>	<u>\$0</u>
<b>Expenditures:</b>			
Current:			
General Government - Judicial			
Court of Common Pleas			
Salaries and Wages	87,705	87,705	0
Fringe Benefits	<u>9,890</u>	<u>9,390</u>	<u>500</u>
<i>Total Expenditures</i>	<u>97,595</u>	<u>97,095</u>	<u>500</u>
<i>Excess of Revenues Under Expenditures</i>	(44,034)	(43,534)	500
Fund Balance at Beginning of Year	<u>44,901</u>	<u>44,901</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$867</u></u>	<u><u>\$1,367</u></u>	<u><u>\$500</u></u>

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## **DEBT SERVICE FUNDS**

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The Debt Service Funds are used to account for the accumulation of financial resources for, and the payment of, general long-term debt principal, interest and related costs. The following is a listing of all Debt Service Funds:

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

Library Debt Service Fund - To account for tax monies used to retire library bonds.

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

Note Retirement Fund - To account for the repayment of note debt and related revenue activity. For GAAP reporting, this activity is reflected in the fund that received the note proceeds.

Sewer Debt Service Fund - To account for the repayment of debt and related revenue activity. For GAAP reporting, this activity is reflected in the Sewer Enterprise Fund.

Water Debt Service Fund - To account for the repayment of debt and related revenue activity. For GAAP reporting, this activity is reflected in the Water Enterprise Fund.

Muskingum County, Ohio  
Combining Balance Sheet  
All Debt Service Funds  
December 31, 2002

	Debt Service	Special Assessment Debt Service	Totals
<b>Assets:</b>			
Equity with County Treasurer:			
Equity in Pooled Cash and Cash Equivalents	\$1,450,057	\$248,649	\$1,698,706
Receivables:			
Loans Receivable	409,894	0	409,894
Due from Agency Funds:			
Special Assessments	0	1,785,833	1,785,833
<i>Total Assets</i>	<u>\$1,859,951</u>	<u>\$2,034,482</u>	<u>\$3,894,433</u>
<b>Liabilities:</b>			
Deferred Revenue	\$0	\$1,785,833	\$1,785,833
<i>Total Liabilities</i>	0	1,785,833	1,785,833
<b>Fund Equity:</b>			
Fund Balance:			
Reserved for Encumbrances	550	0	550
Reserved for Noncurrent Loans Receivable	409,894	0	409,894
Unreserved:			
Undesignated	1,449,507	248,649	1,698,156
<i>Total Fund Equity</i>	1,859,951	248,649	2,108,600
<i>Total Liabilities and Fund Equity</i>	<u>\$1,859,951</u>	<u>\$2,034,482</u>	<u>\$3,894,433</u>

Muskingum County, Ohio  
Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Debt Service Funds  
For the Year Ended December 31, 2002

	Debt Service	Library Debt Service	Special Assessment Debt Service	Totals
<b>Revenues:</b>				
Property and Other Taxes	\$0	\$109,547	\$0	\$109,547
Intergovernmental	8,193	13,712	0	21,905
Special Assessments	0	0	152,200	152,200
Rent	592,624	0	0	592,624
Payment in Lieu of Taxes	0	121	0	121
<i>Total Revenues</i>	<u>600,817</u>	<u>123,380</u>	<u>152,200</u>	<u>876,397</u>
<b>Expenditures:</b>				
Debt Service:				
Principal Retirement	770,000	200,000	88,646	1,058,646
Interest and Fiscal Charges	842,576	14,500	81,592	938,668
<i>Total Expenditures</i>	<u>1,612,576</u>	<u>214,500</u>	<u>170,238</u>	<u>1,997,314</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,011,759)</u>	<u>(91,120)</u>	<u>(18,038)</u>	<u>(1,120,917)</u>
<b>Other Financing Sources (Uses):</b>				
Proceeds of Bonds	685,000	0	0	685,000
Operating Transfers - In	819,568	0	37,995	857,563
Operating Transfers - Out	0	0	(116)	(116)
<i>Total Other Financing Sources (Uses)</i>	<u>1,504,568</u>	<u>0</u>	<u>37,879</u>	<u>1,542,447</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	492,809	(91,120)	19,841	421,530
<i>Fund Balances at Beginning of Year</i>	1,582,142	98,641	228,808	1,909,591
<i>Residual Equity Transfers - Out</i>	<u>(215,000)</u>	<u>(7,521)</u>	<u>0</u>	<u>(222,521)</u>
<i>Fund Balances at End of Year</i>	<u>\$1,859,951</u>	<u>\$0</u>	<u>\$248,649</u>	<u>\$2,108,600</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, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$8,193	\$8,193	\$0
Interest	4,126	0	(4,126)
Rent	610,093	592,624	(17,469)
<i>Total Revenues</i>	<u>622,412</u>	<u>600,817</u>	<u>(21,595)</u>
<b>Expenditures:</b>			
Intergovernmental	462,481	409,894	52,587
Debt Service:			
Principal Retirement	770,000	770,000	0
Interest and Fiscal Charges	851,095	843,126	7,969
<i>Total Debt Service</i>	<u>1,621,095</u>	<u>1,613,126</u>	<u>7,969</u>
<i>Total Expenditures</i>	<u>2,083,576</u>	<u>2,023,020</u>	<u>60,556</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,461,164)</u>	<u>(1,422,203)</u>	<u>38,961</u>
<b>Other Financing Sources (Uses):</b>			
Proceeds of Bonds	470,000	470,000	0
Operating Transfers - In	850,953	819,568	(31,385)
Operating Transfers - Out	(30,385)	0	30,385
<i>Total Other Financing Sources (Uses)</i>	<u>1,290,568</u>	<u>1,289,568</u>	<u>(1,000)</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Uses</i>	<u>(170,596)</u>	<u>(132,635)</u>	<u>37,961</u>
Fund Balance at Beginning of Year	<u>1,582,142</u>	<u>1,582,142</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$1,411,546</u></u>	<u><u>\$1,449,507</u></u>	<u><u>\$37,961</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Library Debt Service Fund  
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property and Other Taxes	\$109,547	\$109,547	\$0
Intergovernmental	13,712	13,712	0
Payment in Lieu of Taxes	298	298	0
<i>Total Revenues</i>	<u>123,557</u>	<u>123,557</u>	<u>0</u>
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	200,000	200,000	0
Interest and Fiscal Charges	14,500	14,500	0
<i>Total Expenditures</i>	<u>214,500</u>	<u>214,500</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(90,943)	(90,943)	0
<b>Other Financing Uses:</b>			
Operating Transfers - Out	(7,521)	(7,521)	0
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(98,464)	(98,464)	0
Fund Balance at Beginning of Year	98,464	98,464	0
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Special Assessment Debt Service Fund  
For the Year Ended December 31, 2002

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Special Assessments	<u>\$152,200</u>	<u>\$152,200</u>	<u>\$0</u>
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	88,646	88,646	0
Interest and Fiscal Charges	<u>84,183</u>	<u>81,592</u>	<u>2,591</u>
<i>Total Expenditures</i>	<u>172,829</u>	<u>170,238</u>	<u>2,591</u>
<i>Excess of Revenues Under Expenditures</i>	(20,629)	(18,038)	2,591
<b>Other Financing Sources:</b>			
Operating Transfers - In	<u>37,995</u>	<u>37,995</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	17,366	19,957	2,591
Fund Balance at Beginning of Year	<u>228,692</u>	<u>228,692</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$246,058</u></u>	<u><u>\$248,649</u></u>	<u><u>\$2,591</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Note Retirement Fund  
For the Year Ended December 31, 2002

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Interest	<u>\$11,148</u>	<u>\$0</u>	<u>(\$11,148)</u>
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	1,620,000	1,620,000	0
Interest and Fiscal Charges	<u>53,426</u>	<u>41,207</u>	<u>12,219</u>
<i>Total Expenditures</i>	<u>1,673,426</u>	<u>1,661,207</u>	<u>12,219</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,662,278)</u>	<u>(1,661,207)</u>	<u>1,071</u>
<b>Other Financing Sources:</b>			
Proceeds of Notes	290,000	290,000	0
Proceeds of Bonds	1,270,000	1,270,000	0
Operating Transfers - In	<u>98,731</u>	<u>98,731</u>	<u>0</u>
<i>Total Other Financing Sources</i>	<u>1,658,731</u>	<u>1,658,731</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(3,547)	(2,476)	1,071
Fund Balance at Beginning of Year	<u>3,547</u>	<u>3,547</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$1,071</u></u>	<u><u>\$1,071</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Sewer Debt Service Fund  
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Tap-In Fees	\$65,000	\$10,014	(\$54,986)
Interest	15,449	0	(15,449)
Other	692,000	522,000	(170,000)
<i>Total Revenues</i>	<u>772,449</u>	<u>532,014</u>	<u>(240,435)</u>
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	4,426,792	4,426,792	0
Interest and Fiscal Charges	400,625	353,168	47,457
<i>Total Expenditures</i>	<u>4,827,417</u>	<u>4,779,960</u>	<u>47,457</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(4,054,968)</u>	<u>(4,247,946)</u>	<u>(192,978)</u>
<b>Other Financing Sources (Uses):</b>			
Proceeds of Loans	433,000	433,000	0
Proceeds of Notes	810,000	810,000	0
Proceeds of Bonds	1,760,000	1,760,000	0
Operating Transfers - In	1,383,425	1,379,847	(3,578)
Operating Transfers - Out	(193,337)	(193,337)	0
<i>Total Other Financing Sources (Uses)</i>	<u>4,193,088</u>	<u>4,189,510</u>	<u>(3,578)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	138,120	(58,436)	(196,556)
Fund Balance at Beginning of Year	<u>419,779</u>	<u>419,779</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$557,899</u></u>	<u><u>\$361,343</u></u>	<u><u>(\$196,556)</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Water Debt Service Fund  
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
<i>Total Revenues</i>	\$0	\$0	\$0
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	26,133	26,133	0
Interest and Fiscal Charges	13,936	13,936	0
<i>Total Expenditures</i>	40,069	40,069	0
<i>Excess of Revenues Under Expenditures</i>	(40,069)	(40,069)	0
<b>Other Financing Sources:</b>			
Operating Transfers - In	40,069	40,069	0
<i>Excess of Revenues and Other Financing Sources Over Expenditures</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>

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

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

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

Maysville School Fund - To account for money from the sale of bonds to be used to purchase the Maysville School.

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

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

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

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

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

Records Building Fund - To account for bond proceeds used to perform renovations at the County records building.

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

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

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

East Wheeling Road Bridge Fund - To account for a federal grant used for the replacement of a bridge structure on East Wheeling Road.

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

Mitchell Lane Fund - To account for the contractual activity associated with the extension of an existing road. The upkeep and maintenance will then be turned over to the township.

Muskingum County, Ohio  
Combining Balance Sheet  
All Capital Projects Funds  
December 31, 2002

	Detention Center Construction	Issue 2	Maysville School	Starlight Permanent Improvements	Recorder Equipment
<b>Assets:</b>					
Equity with County Treasurer:					
Equity in Pooled Cash and Cash Equivalents	\$88,858	\$198,886	\$998,762	\$903,100	\$342,701
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Payment in Lieu of Taxes Receivable	0	0	0	0	0
Accounts Receivable	0	0	0	0	408
Due from Component Unit	0	0	0	0	0
Due from Other Governments	0	53,695	0	0	0
Materials and Supplies Inventory	12,151	0	0	0	0
<i>Total Assets</i>	<u>\$101,009</u>	<u>\$252,581</u>	<u>\$998,762</u>	<u>\$903,100</u>	<u>\$343,109</u>
<b>Liabilities:</b>					
Accounts Payable	\$0	\$0	\$0	\$0	\$0
Contracts Payable	0	18,866	0	0	0
Retainage Payable	0	0	0	0	0
Due to Other Governments	0	0	0	0	0
Deferred Revenue	0	0	0	0	0
Accrued Interest Payable	0	0	0	0	0
Notes Payable	0	275,625	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>294,491</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Equity:</b>					
Fund Balance:					
Reserved for Encumbrances	54,513	115,308	0	4,212	168,232
Reserved for Inventory	12,151	0	0	0	0
Unreserved:					
Undesignated (Deficit)	34,345	(157,218)	998,762	898,888	174,877
<i>Total Fund Equity (Deficit)</i>	<u>101,009</u>	<u>(41,910)</u>	<u>998,762</u>	<u>903,100</u>	<u>343,109</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$101,009</u>	<u>\$252,581</u>	<u>\$998,762</u>	<u>\$903,100</u>	<u>\$343,109</u>



<u>Court Computer</u>	<u>Brandywine Loop Construction</u>	<u>Economic Development</u>	<u>Records Building</u>	<u>State Route 60 Project</u>	<u>Law Enforcement Block Grant</u>	<u>Energy Conservation</u>
\$362,144	\$1,071	\$1,490,528	\$627,179	\$785,987	\$30,386	\$0
0	0	6,418	25,366	0	0	0
0	99,981	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	870,000	0	0
0	0	0	0	0	15,000	0
0	0	0	0	0	0	0
<u>\$362,144</u>	<u>\$101,052</u>	<u>\$1,496,946</u>	<u>\$652,545</u>	<u>\$1,655,987</u>	<u>\$45,386</u>	<u>\$0</u>
\$0	\$0	\$21,354	\$74,142	\$0	\$16,198	\$0
0	0	27,273	216,841	0	0	0
0	0	6,418	25,366	0	0	0
56	0	0	0	0	0	0
0	0	0	0	0	15,000	0
0	543	0	0	0	0	7,878
0	290,000	0	0	0	0	450,392
<u>56</u>	<u>290,543</u>	<u>55,045</u>	<u>316,349</u>	<u>0</u>	<u>31,198</u>	<u>458,270</u>
3,820	0	298,321	328,661	0	0	0
0	0	0	0	0	0	0
<u>358,268</u>	<u>(189,491)</u>	<u>1,143,580</u>	<u>7,535</u>	<u>1,655,987</u>	<u>14,188</u>	<u>(458,270)</u>
<u>362,088</u>	<u>(189,491)</u>	<u>1,441,901</u>	<u>336,196</u>	<u>1,655,987</u>	<u>14,188</u>	<u>(458,270)</u>
<u>\$362,144</u>	<u>\$101,052</u>	<u>\$1,496,946</u>	<u>\$652,545</u>	<u>\$1,655,987</u>	<u>\$45,386</u>	<u>\$0</u>

(continued)

Muskingum County, Ohio  
Combining Balance Sheet  
All Capital Projects Funds (Continued)  
December 31, 2002

	East Wheeling Bridge	Emergency Operations Center	Mitchell Lane	Totals
<b>Assets:</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$19,497	\$1,370	\$41	\$5,850,510
Cash and Cash Equivalents in Segregated Accounts	0	0	0	31,784
Payment in Lieu of Taxes Receivable	0	0	0	99,981
Accounts Receivable	0	0	0	408
Due from Component Unit	0	0	0	870,000
Due from Other Governments	0	0	0	68,695
Materials and Supplies Inventory	0	2,806	0	14,957
<i>Total Assets</i>	<u>\$19,497</u>	<u>\$4,176</u>	<u>\$41</u>	<u>\$6,936,335</u>
<b>Liabilities:</b>				
Accounts Payable	\$19,497	\$0	\$0	\$131,191
Contracts Payable	0	0	0	262,980
Retainage Payable	0	0	0	31,784
Due to Other Governments	0	0	0	56
Deferred Revenue	0	0	0	15,000
Accrued Interest Payable	0	0	0	8,421
Notes Payable	0	0	0	1,016,017
<i>Total Liabilities</i>	<u>19,497</u>	<u>0</u>	<u>0</u>	<u>1,465,449</u>
<b>Fund Equity:</b>				
Fund Balance:				
Reserved for Encumbrances	0	1,370	0	974,437
Reserved for Inventory	0	2,806	0	14,957
Unreserved:				
Undesignated (Deficit)	0	0	41	4,481,492
<i>Total Fund Equity (Deficit)</i>	<u>0</u>	<u>4,176</u>	<u>41</u>	<u>5,470,886</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$19,497</u>	<u>\$4,176</u>	<u>\$41</u>	<u>\$6,936,335</u>

Muskingum County, Ohio  
Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Capital Projects Funds  
For the Year Ended December 31, 2002

	Detention Center Construction	Issue 2	Maysville School
<b>Revenues:</b>			
Charges for Services	\$0	\$0	\$0
Fines and Forfeitures	0	0	0
Intergovernmental	600,000	424,766	0
Interest	25,567	0	0
Payment in Lieu of Taxes	0	0	0
Other	0	0	0
<i>Total Revenues</i>	<u>625,567</u>	<u>424,766</u>	<u>0</u>
<b>Expenditures:</b>			
Current:			
Capital Outlay	1,975	699,107	0
Debt Service:			
Interest and Fiscal Charges	35,192	1,778	16,238
<i>Total Expenditures</i>	<u>37,167</u>	<u>700,885</u>	<u>16,238</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>588,400</u>	<u>(276,119)</u>	<u>(16,238)</u>
<b>Other Financing Sources (Uses):</b>			
Proceeds from Sale of Bonds	0	0	1,015,000
Operating Transfers - In	0	262,100	0
Operating Transfers - Out	(162,073)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(162,073)</u>	<u>262,100</u>	<u>1,015,000</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	426,327	(14,019)	998,762
Fund Balances (Deficit) at Beginning of Year	(329,262)	(27,891)	0
Increase (Decrease) in Reserve for Inventory	3,944	0	0
<i>Fund Balances (Deficit) at End of Year</i>	<u>\$101,009</u>	<u>(\$41,910)</u>	<u>\$998,762</u>

(continued)

Muskingum County, Ohio  
Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Capital Projects Funds (Continued)  
For the Year Ended December 31, 2002

	Starlight Permanent Improvements	Recorder Equipment	Court Computer	Brandywine Loop Construction
<b>Revenues:</b>				
Charges for Services	\$0	\$91,388	\$0	\$0
Fines and Forfeitures	0	0	95,842	0
Intergovernmental	0	0	0	0
Interest	0	0	0	0
Payment in Lieu of Taxes	0	0	0	99,981
Other	0	0	0	0
<i>Total Revenues</i>	<u>0</u>	<u>91,388</u>	<u>95,842</u>	<u>99,981</u>
<b>Expenditures:</b>				
Current:				
Capital Outlay	36,018	0	89,186	0
Debt Service:				
Interest and Fiscal Charges	0	0	0	8,689
<i>Total Expenditures</i>	<u>36,018</u>	<u>0</u>	<u>89,186</u>	<u>8,689</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(36,018)</u>	<u>91,388</u>	<u>6,656</u>	<u>91,292</u>
<b>Other Financing Sources (Uses):</b>				
Proceeds from Sale of Bonds	0	0	0	0
Operating Transfers - In	0	0	0	0
Operating Transfers - Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	<u>(36,018)</u>	<u>91,388</u>	<u>6,656</u>	<u>91,292</u>
Fund Balances (Deficit) at Beginning of Year	939,118	251,721	355,432	(280,783)
Increase (Decrease) in Reserve for Inventory	0	0	0	0
<i>Fund Balances (Deficit) at End of Year</i>	<u><u>\$903,100</u></u>	<u><u>\$343,109</u></u>	<u><u>\$362,088</u></u>	<u><u>(\$189,491)</u></u>

Economic Development	Records Building	State Route 60 Project	Law Enforcement Block Grant	Energy Conservation	East Wheeling Bridge
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	19,497
24	86	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>24</u>	<u>86</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>19,497</u>
1,471,921	1,348,890	0	16,198	0	19,497
<u>0</u>	<u>32,192</u>	<u>0</u>	<u>0</u>	<u>27,601</u>	<u>0</u>
<u>1,471,921</u>	<u>1,381,082</u>	<u>0</u>	<u>16,198</u>	<u>27,601</u>	<u>19,497</u>
<u>(1,471,897)</u>	<u>(1,380,996)</u>	<u>0</u>	<u>(16,198)</u>	<u>(27,601)</u>	<u>0</u>
0	1,270,000	0	0	0	0
234,407	447,192	0	1,667	90,445	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>234,407</u>	<u>1,717,192</u>	<u>0</u>	<u>1,667</u>	<u>90,445</u>	<u>0</u>
(1,237,490)	336,196	0	(14,531)	62,844	0
2,679,391	0	1,655,987	28,719	(521,114)	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$1,441,901</u>	<u>\$336,196</u>	<u>\$1,655,987</u>	<u>\$14,188</u>	<u>(\$458,270)</u>	<u>\$0</u>

(continued)

Muskingum County, Ohio  
Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Capital Projects Funds (Continued)  
For the Year Ended December 31, 2002

	Emergency Operations Center	Mitchell Lane	Totals
<b>Revenues:</b>			
Charges for Services	\$0	\$0	\$91,388
Fines and Forfeitures	0	0	95,842
Intergovernmental	0	0	1,044,263
Interest	0	0	25,677
Payment in Lieu of Taxes	0	0	99,981
Other	0	14,134	14,134
<i>Total Revenues</i>	<u>0</u>	<u>14,134</u>	<u>1,371,285</u>
<b>Expenditures:</b>			
Current:			
Capital Outlay	34,028	14,093	3,730,913
Debt Service:			
Interest and Fiscal Charges	0	0	121,690
<i>Total Expenditures</i>	<u>34,028</u>	<u>14,093</u>	<u>3,852,603</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(34,028)</u>	<u>41</u>	<u>(2,481,318)</u>
<b>Other Financing Sources (Uses):</b>			
Proceeds from Sale of Bonds	0	0	2,285,000
Operating Transfers - In	25,000	0	1,060,811
Operating Transfers - Out	0	0	(162,073)
<i>Total Other Financing Sources (Uses):</i>	<u>25,000</u>	<u>0</u>	<u>3,183,738</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	<u>(9,028)</u>	<u>41</u>	<u>702,420</u>
Fund Balances (Deficit) at Beginning of Year	13,719	0	4,765,037
Increase (Decrease) in Reserve for Inventory	(515)	0	3,429
<i>Fund Balances (Deficit) at End of Year</i>	<u>\$4,176</u>	<u>\$41</u>	<u>\$5,470,886</u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Detention Center Construction Fund  
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$600,000	\$600,000	\$0
Interest	26,898	29,622	2,724
<i>Total Revenues</i>	<u>626,898</u>	<u>629,622</u>	<u>2,724</u>
<b>Expenditures:</b>			
Capital Outlay			
Detention Center Construction			
Contractual Services	84,097	56,463	27,634
Debt Service:			
Principal Retirement	2,650,000	2,650,000	0
Interest and Fiscal Charges	84,833	84,833	0
<i>Total Debt Service</i>	<u>2,734,833</u>	<u>2,734,833</u>	<u>0</u>
<i>Total Expenditures</i>	<u>2,818,930</u>	<u>2,791,296</u>	<u>27,634</u>
<i>Excess of Revenues Under Expenditures</i>	(2,192,032)	(2,161,674)	30,358
<b>Other Financing Uses:</b>			
Operating Transfers - Out	(162,073)	(162,073)	0
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(2,354,105)	(2,323,747)	30,358
Fund Balance at Beginning of Year	2,274,167	2,274,167	0
Prior Year Encumbrances Appropriated	83,777	83,777	0
<i>Fund Balance at End of Year</i>	<u>\$3,839</u>	<u>\$34,197</u>	<u>\$30,358</u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Issue 2 Fund  
For the Year Ended December 31, 2002

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	<u>\$518,256</u>	<u>\$371,071</u>	<u>(\$147,185)</u>
<b>Expenditures:</b>			
Capital Outlay Issue 2			
Contractual Services	<u>973,503</u>	<u>814,415</u>	<u>159,088</u>
Debt Service:			
Principal Retirement	42,313	42,313	0
Interest and Fiscal Charges	<u>7,687</u>	<u>1,778</u>	<u>5,909</u>
<i>Total Debt Service</i>	<u>50,000</u>	<u>44,091</u>	<u>5,909</u>
<i>Total Expenditures</i>	<u>1,023,503</u>	<u>858,506</u>	<u>164,997</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(505,247)</u>	<u>(487,435)</u>	<u>17,812</u>
<b>Other Financing Sources:</b>			
Proceeds of Notes	218,459	218,459	0
Operating Transfers - In	<u>281,301</u>	<u>262,100</u>	<u>(19,201)</u>
<i>Total Other Financing Sources</i>	<u>499,760</u>	<u>480,559</u>	<u>(19,201)</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(5,487)	(6,876)	(1,389)
Fund Balance at Beginning of Year	46,899	46,899	0
Prior Year Encumbrances Appropriated	<u>24,689</u>	<u>24,689</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$66,101</u></u>	<u><u>\$64,712</u></u>	<u><u>(\$1,389)</u></u>



Muskingum County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Maysville School Fund  
For the Year Ended December 31, 2002

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Interest	\$8,910	\$0	(\$8,910)
<b>Expenditures:</b>			
Debt Service:			
Interest and Fiscal Charges	<u>25,148</u>	<u>16,238</u>	<u>8,910</u>
<i>Excess of Revenues Under Expenditures</i>	(16,238)	(16,238)	0
<b>Other Financing Sources:</b>			
Proceeds of Bonds	<u>1,015,000</u>	<u>1,015,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	998,762	998,762	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$998,762</u></u>	<u><u>\$998,762</u></u>	<u><u>\$0</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Starlight Permanent Improvements Fund  
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
<i>Total Revenues</i>	\$0	\$0	\$0
<b>Expenditures:</b>			
Capital Outlay			
Starlight Permanent Improvements			
Contractual Services	505,094	40,230	464,864
<i>Excess of Revenues Under Expenditures</i>	(505,094)	(40,230)	464,864
Fund Balance at Beginning of Year	934,024	934,024	0
Prior Year Encumbrances Appropriated	5,094	5,094	0
<i>Fund Balance at End of Year</i>	\$434,024	\$898,888	\$464,864

Muskingum County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Recorder Equipment Fund  
For the Year Ended December 31, 2002

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Charges for Services	\$82,000	\$90,980	\$8,980
<b>Expenditures:</b>			
Capital Outlay			
Recorder Equipment			
Capital Outlay	<u>205,451</u>	<u>168,232</u>	<u>37,219</u>
<i>Excess of Revenues Under Expenditures</i>	(123,451)	(77,252)	46,199
Fund Balance at Beginning of Year	216,270	216,270	0
Prior Year Encumbrances Appropriated	<u>35,451</u>	<u>35,451</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$128,270</u></u>	<u><u>\$174,469</u></u>	<u><u>\$46,199</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Court Computer Fund  
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Fines and Forfeitures	\$89,950	\$94,556	\$4,606
<b>Expenditures:</b>			
Capital Outlay			
Court Computer			
Salaries and Wages	8,000	6,137	1,863
Fringe Benefits	1,382	832	550
Materials and Supplies	13,778	9,000	4,778
Capital Outlay	102,513	76,981	25,532
<i>Total Expenditures</i>	125,673	92,950	32,723
<i>Excess of Revenues Over (Under) Expenditures</i>	(35,723)	1,606	37,329
Fund Balance at Beginning of Year	343,319	343,319	0
Prior Year Encumbrances Appropriated	6,636	6,636	0
<i>Fund Balance at End of Year</i>	<u>\$314,232</u>	<u>\$351,561</u>	<u>\$37,329</u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Brandywine Loop Construction Fund  
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Payment in Lieu of Taxes	\$86,539	\$86,539	\$0
<b>Expenditures:</b>			
<i>Total Expenditures</i>	0	0	0
<i>Excess of Revenues Over Expenditures</i>	86,539	86,539	0
<b>Other Financing Uses:</b>			
Operating Transfers - Out	(86,539)	(86,539)	0
<i>Excess of Revenues Over Expenditures and Other Financing Uses</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  
Economic Development Fund  
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
<i>Total Revenues</i>	\$0	\$0	\$0
<b>Expenditures:</b>			
Capital Outlay			
Economic Development			
Contractual Services	1,816,839	1,758,248	58,591
Capital Outlay	150,000	120,000	30,000
<i>Total Expenditures</i>	1,966,839	1,878,248	88,591
<i>Excess of Revenues Under Expenditures</i>	(1,966,839)	(1,878,248)	88,591
<b>Other Financing Sources:</b>			
Operating Transfers - In	234,407	234,407	0
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(1,732,432)	(1,643,841)	88,591
Fund Balance at Beginning of Year	2,311,390	2,311,390	0
Prior Year Encumbrances Appropriated	476,031	476,031	0
<i>Fund Balance at End of Year</i>	<u>\$1,054,989</u>	<u>\$1,143,580</u>	<u>\$88,591</u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Records Building Fund  
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
<i>Total Revenues</i>	\$0	\$0	\$0
<b>Expenditures:</b>			
Capital Outlay			
Records Building			
Capital Outlay	1,685,000	1,677,465	7,535
<i>Excess of Revenues Under Expenditures</i>	(1,685,000)	(1,677,465)	7,535
<b>Other Financing Sources:</b>			
Proceeds of Notes	1,250,000	1,250,000	0
Operating Transfers - In	435,000	435,000	0
Total Other Financing Sources	1,685,000	1,685,000	0
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	0	7,535	7,535
Fund Balance at Beginning of Year	0	0	0
<i>Fund Balance at End of Year</i>	\$0	\$7,535	\$7,535

Muskingum County, Ohio  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 State Route 60 Project Fund  
 For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
<i>Total Revenues</i>	\$0	\$0	\$0
<b>Expenditures:</b>			
<i>Total Expenditures</i>	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0
Fund Balance at Beginning of Year	785,987	785,987	0
<i>Fund Balance at End of Year</i>	\$785,987	\$785,987	\$0



Muskingum County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Law Enforcement Block Grant Fund  
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
<i>Total Revenues</i>	\$0	\$0	\$0
<b>Expenditures:</b>			
Capital Outlay			
Law Enforcement Block Grant			
Capital Outlay	16,198	16,198	0
<i>Excess of Revenues Under Expenditures</i>	(16,198)	(16,198)	0
<b>Other Financing Sources:</b>			
Operating Transfers - In	1,667	1,667	0
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(14,531)	(14,531)	0
Fund Balance at Beginning of Year	28,719	28,719	0
<i>Fund Balance at End of Year</i>	\$14,188	\$14,188	\$0

Muskingum County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Energy Conservation Fund  
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
<i>Total Revenues</i>	\$0	\$0	\$0
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	61,764	61,764	0
Interest and Fiscal Charges	28,681	28,681	0
<i>Total Expenditures</i>	90,445	90,445	0
<i>Excess of Revenues Under Expenditures</i>	(90,445)	(90,445)	0
<b>Other Financing Sources :</b>			
Operating Transfers - In	90,445	90,445	0
<i>Excess of Revenues and Other Financing Sources Over Expenditures</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  
East Wheeling Road Bridge Fund  
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$19,947	\$19,497	(\$450)
<b>Expenditures:</b>			
Capital Outlay			
Public Works			
Contractual Services	22,841	19,497	3,344
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,894)	0	2,894
Fund Deficit at Beginning of Year	(3,344)	(3,344)	0
Prior Year Encumbrances Appropriated	3,344	3,344	0
<i>Fund Balance (Deficit) at End of Year</i>	(\$2,894)	\$0	\$2,894

Muskingum County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Emergency Operations Center Fund  
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
<i>Total Revenues</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Expenditures:</b>			
Capital Outlay			
Permanent Improvements			
Materials and Supplies	13,126	13,126	0
Contractual Services	<u>44,442</u>	<u>44,442</u>	<u>0</u>
<i>Total Expenditures</i>	<u>57,568</u>	<u>57,568</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(57,568)	(57,568)	0
<b>Other Financing Sources:</b>			
Operating Transfers - In	<u>25,000</u>	<u>25,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(32,568)	(32,568)	0
Fund Deficit at Beginning of Year	(1,956)	(1,956)	0
Prior Year Encumbrances Appropriated	<u>34,524</u>	<u>34,524</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Mitchell Lane Fund  
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Other	\$14,134	\$14,134	\$0
<b>Expenditures:</b>			
Capital Outlay			
Public Works			
Contractual Services	14,134	14,093	41
<i>Excess of Revenues Over Expenditures</i>	0	41	41
Fund Balance at Beginning of Year	0	0	0
<i>Fund Balance at End of Year</i>	\$0	\$41	\$41

## ENTERPRISE FUNDS

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

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

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

Water Fund -The Water Fund is used 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  
Combining Balance Sheet  
All Enterprise Funds  
December 31, 2002

	Sewer	Water	Totals
<b>Assets:</b>			
Current Assets:			
Equity with County Treasurer:			
Equity in Pooled Cash and Cash Equivalents	\$3,301,973	\$102,541	\$3,404,514
Accounts Receivable	1,189,951	6,225	1,196,176
Materials and Supplies Inventory	1,329	0	1,329
<i>Total Current Assets</i>	4,493,253	108,766	4,602,019
Noncurrent Assets:			
Deferred Charges	34,994	0	34,994
Fixed Assets (Net of Accumulated Depreciation)	23,711,786	2,581,491	26,293,277
<i>Total Noncurrent Assets</i>	23,746,780	2,581,491	26,328,271
<i>Total Assets</i>	\$28,240,033	\$2,690,257	\$30,930,290
<b>Liabilities:</b>			
Current Liabilities:			
Accounts Payable	\$74,532	\$1,210	\$75,742
Accrued Wages and Benefits	14,204	0	14,204
Compensated Absences Payable	1,996	0	1,996
Due to Other Governments	81,338	0	81,338
Accrued Interest Payable	27,618	0	27,618
Current Portion of OWDA Loans Payable	20,057	0	20,057
Current Portion of General Obligation Bonds Payable	30,035	0	30,035
Current Portion of Revenue Bonds Payable	47,800	0	47,800
<i>Total Current Liabilities</i>	297,580	1,210	298,790
Long-Term Liabilities:			
Compensated Absences	15,472	0	15,472
OWDA Loans Payable (Net of Current Portion)	305,051	1,636,947	1,941,998
General Obligation Bonds Payable (Net of Current Portion)	2,722,029	0	2,722,029
Revenue Bonds Payable (Net of Current Portion)	2,158,700	0	2,158,700
<i>Total Long-Term Liabilities</i>	5,201,252	1,636,947	6,838,199
<i>Total Liabilities</i>	5,498,832	1,638,157	7,136,989
<b>Fund Equity:</b>			
Contributed Capital	29,816,264	516,555	30,332,819
Retained Earnings:			
Unreserved (Deficit)	(7,075,063)	535,545	(6,539,518)
<i>Total Fund Equity</i>	22,741,201	1,052,100	23,793,301
<i>Total Liabilities and Fund Equity</i>	\$28,240,033	\$2,690,257	\$30,930,290

Muskingum County, Ohio  
Combining Statement of Revenues,  
Expenses and Changes in Fund Equity  
All Enterprise Funds  
For the Year Ended December 31, 2002

	Sewer	Sunshine Child Care Center	Water	Totals
<b>Operating Revenues:</b>				
Charges for Services	\$2,261,916	\$12,032	\$13,583	\$2,287,531
<b>Operating Expenses:</b>				
Personal Services	327,768	16,443	0	344,211
Contractual Services	1,344,081	0	710	1,344,791
Materials and Supplies	157,934	457	0	158,391
Other Operating Expenses	0	0	500	500
Depreciation	758,830	0	0	758,830
<i>Total Operating Expenses</i>	<u>2,588,613</u>	<u>16,900</u>	<u>1,210</u>	<u>2,606,723</u>
<i>Operating Income (Loss)</i>	<u>(326,697)</u>	<u>(4,868)</u>	<u>12,373</u>	<u>(319,192)</u>
<b>Non-Operating Revenues (Expenses):</b>				
Interest and Fiscal Charges	(339,643)	0	(13,950)	(353,593)
Loss on Disposal of Fixed Assets	(7,724)	0	0	(7,724)
Capital Grants	692,000	0	0	692,000
Tap-In Fees	338,785	0	45,000	383,785
Other Non-Operating Revenues	1,012	0	0	1,012
Other Non-Operating Expenses	(171,376)	0	(3,217)	(174,593)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>513,054</u>	<u>0</u>	<u>27,833</u>	<u>540,887</u>
<i>Income (Loss) Before Operating Transfers</i>	186,357	(4,868)	40,206	221,695
Operating Transfers - In	636,816	0	0	636,816
Operating Transfers - Out	(37,995)	0	0	(37,995)
<i>Net Income (Loss)</i>	785,178	(4,868)	40,206	820,516
Retained Earnings (Deficit) at Beginning of Year	(7,866,721)	45,053	495,339	(7,326,329)
Residual Equity Transfers - In	9,976	0	0	9,976
Residual Equity Transfers - Out	(3,496)	(40,185)	0	(43,681)
<i>Retained Earnings (Deficit) at End of Year</i>	<u>(7,075,063)</u>	<u>0</u>	<u>535,545</u>	<u>(6,539,518)</u>
Contributed Capital at Beginning of Year	29,601,264	0	293,589	29,894,853
Contributions During the Year from Other Funds	215,000	0	222,966	437,966
Contributed Capital at End of Year	<u>29,816,264</u>	<u>0</u>	<u>516,555</u>	<u>30,332,819</u>
<i>Total Fund Equity at End of Year</i>	<u>\$22,741,201</u>	<u>\$0</u>	<u>\$1,052,100</u>	<u>\$23,793,301</u>



Muskingum County, Ohio  
Combining Statement of Cash Flows  
All Enterprise Funds  
For the Year Ended December 31, 2002

	Sewer	Sunshine Child Care Center	Water	Totals
<b>Increase (Decrease) in Cash and Cash Equivalents</b>				
<b>Cash Flows from Operating Activities:</b>				
Cash Received from Customers	\$1,952,093	\$13,698	\$7,358	\$1,973,149
Cash Payments for Employees and Benefits	(327,993)	(18,650)	0	(346,643)
Cash Payments to Suppliers for Goods and Services	(1,437,497)	(457)	0	(1,437,954)
Other Non-Operating Revenues	10,988	0	0	10,988
Other Non-Operating Expenses	(170,000)	0	(3,217)	(173,217)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>27,591</u>	<u>(5,409)</u>	<u>4,141</u>	<u>26,323</u>
<b>Cash Flows from Noncapital Financing Activities:</b>				
Operating Transfers - In	93,700	0	0	93,700
Operating Transfers - Out	(37,995)	0	0	(37,995)
Residual Equity Transfer Out	0	(40,185)	0	(40,185)
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>55,705</u>	<u>(40,185)</u>	<u>0</u>	<u>15,520</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>				
Acquisition of Capital Assets	(627,340)	0	(1,670,942)	(2,298,282)
Proceeds from Sale of Bonds	1,978,000	0	0	1,978,000
Proceeds from OWDA Loans	0	0	1,662,525	1,662,525
Proceeds from Sale of Notes	810,000	0	0	810,000
Capital Contributions from Customers	338,785	0	45,000	383,785
Capital Contributions from Other Funds	215,000	0	0	215,000
Capital Contributions from Grants	692,000	0	0	692,000
Principal Paid on Debt	(4,426,792)	0	(26,133)	(4,452,925)
Interest Paid on Debt	(353,168)	0	(13,950)	(367,118)
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>(1,373,515)</u>	<u>0</u>	<u>(3,500)</u>	<u>(1,377,015)</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(1,290,219)	(45,594)	641	(1,335,172)
Cash and Cash Equivalents Beginning of Year	<u>4,592,192</u>	<u>45,594</u>	<u>101,900</u>	<u>4,739,686</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$3,301,973</u>	<u>\$0</u>	<u>\$102,541</u>	<u>\$3,404,514</u>

(continued)

Muskingum County, Ohio  
Combining Statement of Cash Flows  
All Enterprise Funds (Continued)  
For the Year Ended December 31, 2002

	Sewer	Sunshine Child Care Center	Water	Totals
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:</b>				
Operating Income (Loss)	(\$326,697)	(\$4,868)	\$12,373	(\$319,192)
<b>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:</b>				
Depreciation	758,830	0	0	758,830
Other Non-Operating Revenues	10,988	0	0	10,988
Other Non-Operating Expenses	(170,000)	0	(3,217)	(173,217)
<b>Changes in Assets and Liabilities:</b>				
(Increase) Decrease in Accounts Receivable	(309,823)	1,666	(6,225)	(314,382)
Increase in Inventory	(60)	0	0	(60)
Decrease in Prepaid Items	121	0	0	121
Increase in Accounts Payable	64,555	0	1,210	65,765
Increase (Decrease) in Accrued Salaries	2,304	0	(1,120)	1,184
Decrease in Due to Other Governments	(2,842)	0	(1,087)	(3,929)
Decrease in Due to Other Funds	(55)	0	0	(55)
Increase in Compensated Absences	270	0	0	270
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$27,591</u>	<u>(\$3,202)</u>	<u>\$1,934</u>	<u>\$26,323</u>

**Non-Cash Capital Financing Transactions:**

During 2002, tap-in fee non-operating revenue increased by \$79,800 in the Sewer Fund due to a receivable for unbilled tap-in fees. The Sewer Fund is reflecting a residual equity transfer in the amount of \$3,496 as a result of transferring a fixed asset to the General Fixed Asset Account Group. The Sewer Fund is also reflecting a residual equity transfer in the amount of \$215,000 from general obligation special assessment bond proceeds. During 2002, the Water Enterprise Fund received capital contributions in the amount of \$222,966 from governmental funds for fixed asset additions.

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, 2002

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$2,415,807	\$1,942,079	(\$473,728)
Tap-In Fees	304,865	338,785	33,920
Other Non-Operating Revenues	<u>10,822</u>	<u>10,988</u>	<u>166</u>
<i>Total Revenues</i>	<u>2,731,494</u>	<u>2,291,852</u>	<u>(439,642)</u>
<b>Expenses:</b>			
Personal Services	400,418	331,532	68,886
Contractual Services	1,782,971	1,534,415	248,556
Materials and Supplies	186,753	167,382	19,371
Other Non-Operating Expenses	170,000	0	170,000
Capital Outlay	<u>672,858</u>	<u>648,011</u>	<u>24,847</u>
<i>Total Expenses</i>	<u>3,213,000</u>	<u>2,681,340</u>	<u>531,660</u>
<i>Excess of Revenues Under Expenses</i>	(481,506)	(389,488)	92,018
Operating Transfers - In	1,525,576	193,337	(1,332,239)
Operating Transfers - Out	<u>(2,656,381)</u>	<u>(1,324,142)</u>	<u>1,332,239</u>
<i>Excess of Revenues Under Expenses and Operating Transfers</i>	(1,612,311)	(1,520,293)	92,018
Fund Equity at Beginning of Year	3,601,989	3,601,989	0
Prior Year Encumbrances Appropriated	<u>573,963</u>	<u>573,963</u>	<u>0</u>
<i>Fund Equity at End of Year</i>	<u><u>\$2,563,641</u></u>	<u><u>\$2,655,659</u></u>	<u><u>\$92,018</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenses and Changes  
In Fund Equity - Budget (Non-GAAP Basis) and Actual  
Sunshine Child Care Center Fund  
For the Year Ended December 31, 2002

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	<u>\$82,500</u>	<u>\$13,698</u>	<u>(\$68,802)</u>
<b>Expenses:</b>			
Personal Services	39,815	18,655	21,160
Contractual Services	1,000	0	1,000
Materials and Supplies	<u>1,500</u>	<u>457</u>	<u>1,043</u>
<i>Total Expenses</i>	<u>42,315</u>	<u>19,112</u>	<u>23,203</u>
<i>Excess of Revenues Over (Under) Expenses</i>	40,185	(5,414)	(45,599)
Operating Transfers - Out	<u>(40,185)</u>	<u>(40,185)</u>	<u>0</u>
<i>Excess of Revenues Under Expenses and Operating Transfers</i>	0	(45,599)	(45,599)
Fund Equity at Beginning of Year	<u>45,599</u>	<u>45,599</u>	<u>0</u>
<i>Fund Equity at End of Year</i>	<u><u>\$45,599</u></u>	<u><u>\$0</u></u>	<u><u>(\$45,599)</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenses and Changes  
In Fund Equity - Budget (Non-GAAP Basis) and Actual  
Water Fund  
For the Year Ended December 31, 2002

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$3,100	\$7,358	\$4,258
Tap-In Fees	44,000	45,000	1,000
Proceeds of Loans	1,930,233	1,662,525	(267,708)
Proceeds of Notes	<u>154,445</u>	<u>0</u>	<u>(154,445)</u>
<i>Total Revenues</i>	<u>2,131,778</u>	<u>1,714,883</u>	<u>(2,552,931)</u>
<b>Expenses:</b>			
Other Non-Operating Expenses	21,500	11,401	10,099
Capital Outlay	2,093,109	1,670,942	422,167
Debt Service:			
Interest and Fiscal Charges	<u>0</u>	<u>14</u>	<u>(14)</u>
<i>Total Expenses</i>	<u>2,114,609</u>	<u>1,682,357</u>	<u>432,252</u>
<i>Excess of Revenues Over (Under) Expenses</i>	17,169	32,526	15,357
Operating Transfers - Out	<u>(40,069)</u>	<u>(40,069)</u>	<u>0</u>
<i>Excess of Revenues Over Expenses and Operating Transfers</i>	(22,900)	(7,543)	15,357
Fund Equity at Beginning of Year	<u>101,900</u>	<u>101,900</u>	<u>0</u>
<i>Fund Equity at End of Year</i>	<u><u>\$79,000</u></u>	<u><u>\$94,357</u></u>	<u><u>\$15,357</u></u>

## INTERNAL SERVICE FUNDS

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The Internal Service Funds are used to account for the financing on a cost-reimbursement basis of services provided by the self-insurance funds to other County departments and agencies. Charges to the user departments and agencies are intended to recover total costs.

Self-Insurance Health Fund - To account for employee health care benefits. The fund is used to account for claims related to the self-insurance program.

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

Muskingum County, Ohio  
Combining Balance Sheet  
All Internal Service Funds  
December 31, 2002

	Self-Insurance Health	Self-Insurance Workers' Compensation	Totals
<b>Assets:</b>			
Equity with County Treasurer: Equity in Pooled Cash and Cash Equivalents	\$379,201	\$1,746,730	\$2,125,931
<i>Total Assets</i>	\$379,201	\$1,746,730	\$2,125,931
<b>Liabilities:</b>			
Claims and Judgments Payable	\$966,431	\$78,766	\$1,045,197
<i>Total Liabilities</i>	966,431	78,766	1,045,197
<b>Fund Equity:</b>			
Retained Earnings: Unreserved (Deficit)	(587,230)	1,667,964	1,080,734
<i>Total Fund Equity (Deficit)</i>	(587,230)	1,667,964	1,080,734
<i>Total Liabilities and Fund Equity</i>	\$379,201	\$1,746,730	\$2,125,931

Muskingum County, Ohio  
Combining Statement of Revenues,  
Expenses and Changes in Retained Earnings  
All Internal Service Funds  
For the Year Ended December 31, 2002

	Self-Insurance Health	Self-Insurance Workers' Compensation	Totals
<b>Operating Revenues:</b>			
Charges for Services	\$5,275,569	\$0	\$5,275,569
<b>Operating Expenses:</b>			
Claims and Judgments	5,325,121	(181,035)	5,144,086
<i>Total Operating Expenses</i>	<u>5,325,121</u>	<u>(181,035)</u>	<u>5,144,086</u>
<i>Operating Income (Loss)</i>	(49,552)	181,035	131,483
<b>Non-Operating Expenses:</b>			
Other Non-Operating Expenses	<u>0</u>	<u>(89,789)</u>	<u>(89,789)</u>
<i>Income (Loss) Before Operating Transfers</i>	(49,552)	91,246	41,694
Operating Transfers - In	<u>1,175,000</u>	<u>0</u>	<u>1,175,000</u>
<i>Net Income</i>	1,125,448	91,246	1,216,694
Retained Earnings (Deficit) at Beginning of Year	(1,712,678)	2,484,581	771,903
Residual Equity Transfers - Out	<u>0</u>	<u>(907,863)</u>	<u>(907,863)</u>
<i>Retained Earnings (Deficit) at End of Year</i>	<u><u>(\$587,230)</u></u>	<u><u>\$1,667,964</u></u>	<u><u>\$1,080,734</u></u>



Muskingum County, Ohio  
Combining Statement of Cash Flows  
All Internal Service Funds  
For the Year Ended December 31, 2002

	Self-Insurance Health	Self-Insurance Workers' Compensation	Totals
<b>Increase (Decrease) in Cash and Cash Equivalents</b>			
<b>Cash Flows from Operating Activities:</b>			
Cash Received from Quasi-External Transactions	\$5,275,569	\$0	\$5,275,569
Cash Payments for Claims	(5,397,263)	(78,216)	(5,475,479)
Other Non-Operating Expenses	0	(89,789)	(89,789)
<i>Net Cash Used for Operating Activities</i>	<i>(121,694)</i>	<i>(168,005)</i>	<i>(289,699)</i>
<b>Cash Flows from Noncapital Financing Activities:</b>			
Operating Transfers - In	500,895	0	500,895
Residual Equity Transfers - Out	0	(907,863)	(907,863)
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	379,201	(1,075,868)	(696,667)
Cash and Cash Equivalents Beginning of Year	0	2,822,598	2,822,598
<i>Cash and Cash Equivalents End of Year</i>	<i>\$379,201</i>	<i>\$1,746,730</i>	<i>\$2,125,931</i>
<b>Reconciliation of Operating Income (Loss) to Net Cash Used for Operating Activities:</b>			
Operating Income (Loss)	(\$49,552)	\$181,035	\$131,483
<b>Adjustments to Reconcile Operating Income (Loss) to Net Cash Used for Operating Activities:</b>			
Other Non-Operating Expenses	0	(89,789)	(89,789)
<b>Changes in Assets and Liabilities:</b>			
Decrease in Claims Payable	(72,142)	(259,251)	(331,393)
<i>Net Cash Used for Operating Activities</i>	<i>(\$121,694)</i>	<i>(\$168,005)</i>	<i>(\$289,699)</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, 2002

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Charges for Services	\$6,000,000	\$5,275,569	(\$724,431)
<b>Expenses:</b>			
Claims and Judgments	<u>6,500,895</u>	<u>6,401,738</u>	<u>99,157</u>
<i>Excess of Revenues Under Expenses</i>	(500,895)	(1,126,169)	(625,274)
Operating Transfers - In	<u>1,175,000</u>	<u>500,895</u>	<u>(674,105)</u>
<i>Excess of Revenues Over (Under) Expenses and Transfers</i>	674,105	(625,274)	(1,299,379)
Fund Equity at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Equity (Deficit) at End of Year</i>	<u><u>\$674,105</u></u>	<u><u>(\$625,274)</u></u>	<u><u>(\$1,299,379)</u></u>

Muskingum County, Ohio  
 Schedule of Revenues, Expenses and Changes  
 In Fund Equity - Budget (Non-GAAP Basis) and Actual  
 Self-Insurance Workers' Compensation Fund  
 For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
<i>Total Revenues</i>	\$0	\$0	\$0
<b>Expenses:</b>			
Claims	100,000	78,216	21,784
Other Non-Operating Expenses	997,652	997,652	0
<i>Total Expenses</i>	1,097,652	1,075,868	21,784
<i>Excess of Revenues Under Expenses</i>	(1,097,652)	(1,075,868)	21,784
Fund Equity at Beginning of Year	2,822,598	2,822,598	0
<i>Fund Equity at End of Year</i>	\$1,724,946	\$1,746,730	\$21,784

## FIDUCIARY FUNDS

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

### Expendable Trust Fund

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

The County has one expendable trust fund, and the level of budgetary control is the same as that presented in the general purpose financial statements.

### Agency Funds

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

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

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

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

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

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

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

### Other Agency Funds

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

Hazardous Materials Incident  
Response Fund  
Family and Children First Fund  
Federally Owned Entitlement  
Land Fund  
Powelson Wildlife Fund  
Bankhead Jones Fund  
Ohio Elections Commission Fund  
Muskingum County Park  
Commission Fund

Muskingum County, Ohio  
Combining Balance Sheet  
Trust and Agency Funds  
December 31, 2002

	Expendable Trust	All Agency Funds	Totals
<b>Assets:</b>			
Equity with County Treasurer:			
Equity in Pooled Cash and Cash Equivalents	\$0	\$8,485,702	\$8,485,702
Cash and Cash Equivalents in Segregated Accounts	126,818	366,854	493,672
Investments in Segregated Accounts	0	100,000	100,000
Receivables:			
Property and Other Taxes	0	60,880,467	60,880,467
Payment in Lieu of Taxes Accounts	0	3,159	3,159
Special Assessments	0	2,183,900	2,183,900
Due from Other Funds	0	1,785,833	1,785,833
Due from Agency Funds:			
Property and Other Taxes	0	294,560	294,560
Due from Other Governments	0	971,379	971,379
	0	7,207,136	7,207,136
<i>Total Assets</i>	\$126,818	\$82,278,990	\$82,405,808
<b>Liabilities:</b>			
Due to Other Funds	\$0	\$18,309,658	\$18,309,658
Due to Other Governments	0	59,299,145	59,299,145
Undistributed Monies	0	4,456,752	4,456,752
Due to Others	0	213,435	213,435
	0	82,278,990	82,278,990
<i>Total Liabilities</i>	0	82,278,990	82,278,990
<b>Fund Equity:</b>			
Fund Balance:			
Unreserved:			
Undesignated	126,818	0	126,818
	126,818	0	126,818
<i>Total Fund Equity</i>	126,818	0	126,818
<i>Total Liabilities and Fund Equity</i>	\$126,818	\$82,278,990	\$82,405,808

Muskingum County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds  
For the Year Ended December 31, 2002

	Balance 1/1/02	Additions	Reductions	Balance 12/31/02
<b>Taxes Agency</b>				
<b>Assets:</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$2,715,564	\$87,316,642	\$87,153,444	\$2,878,762
Receivables:				
Property and Other Taxes	55,986,976	60,880,467	55,986,976	60,880,467
Accounts	0	2,066,122	0	2,066,122
Special Assessments	4,199,671	1,785,833	4,199,671	1,785,833
Due from Other Funds	0	3,149	0	3,149
Due from Other Governments	563,644	538,373	563,644	538,373
<i>Total Assets</i>	<u>\$63,465,855</u>	<u>\$152,590,586</u>	<u>\$147,903,735</u>	<u>\$68,152,706</u>
<b>Liabilities:</b>				
Due to Other Funds	\$15,910,717	\$15,789,332	\$15,910,717	\$15,789,332
Due to Other Governments	47,555,138	136,801,254	131,993,018	52,363,374
<i>Total Liabilities</i>	<u>\$63,465,855</u>	<u>\$152,590,586</u>	<u>\$147,903,735</u>	<u>\$68,152,706</u>
<b>Undivided State Monies</b>				
<b>Assets:</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$37,243	\$11,957,706	\$11,994,949	\$0
Due from Other Governments	6,627,672	6,622,351	6,627,672	6,622,351
<i>Total Assets</i>	<u>\$6,664,915</u>	<u>\$18,580,057</u>	<u>\$18,622,621</u>	<u>\$6,622,351</u>
<b>Liabilities:</b>				
Due to Other Funds	\$2,645,520	\$2,520,326	\$2,645,520	\$2,520,326
Due to Other Governments	4,019,395	16,059,731	15,977,101	4,102,025
<i>Total Liabilities</i>	<u>\$6,664,915</u>	<u>\$18,580,057</u>	<u>\$18,622,621</u>	<u>\$6,622,351</u>
<b>Payroll</b>				
<b>Assets:</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$192,509	\$18,288,842	\$18,305,952	\$175,399
<i>Total Assets</i>	<u>\$192,509</u>	<u>\$18,288,842</u>	<u>\$18,305,952</u>	<u>\$175,399</u>
<b>Liabilities:</b>				
Due to Others	\$192,509	\$18,288,842	\$18,305,952	\$175,399
<i>Total Liabilities</i>	<u>\$192,509</u>	<u>\$18,288,842</u>	<u>\$18,305,952</u>	<u>\$175,399</u>

Muskingum County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (Continued)  
For the Year Ended December 31, 2002

	Balance 1/1/02	Additions	Reductions	Balance 12/31/02
<b>Health</b>				
<b>Assets:</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$601,309	\$3,994,489	\$3,981,195	\$614,603
Payment in Lieu of Taxes Receivable	1,534	3,159	1,534	3,159
Due from Agency Funds - Property Taxes	947,164	971,379	947,164	971,379
Due from Other Governments	91,445	46,412	91,445	46,412
	<u>\$1,641,452</u>	<u>\$5,015,439</u>	<u>\$5,021,338</u>	<u>\$1,635,553</u>
<i>Total Assets</i>	<u>\$1,641,452</u>	<u>\$5,015,439</u>	<u>\$5,021,338</u>	<u>\$1,635,553</u>
<b>Liabilities:</b>				
Due to Other Governments	\$1,641,452	\$5,015,439	\$5,021,338	\$1,635,553
	<u>\$1,641,452</u>	<u>\$5,015,439</u>	<u>\$5,021,338</u>	<u>\$1,635,553</u>
<i>Total Liabilities</i>	<u>\$1,641,452</u>	<u>\$5,015,439</u>	<u>\$5,021,338</u>	<u>\$1,635,553</u>
<b>ADAMH Board</b>				
<b>Assets:</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$4,189,221	\$16,649,690	\$16,902,940	\$3,935,971
	<u>\$4,189,221</u>	<u>\$16,649,690</u>	<u>\$16,902,940</u>	<u>\$3,935,971</u>
<i>Total Assets</i>	<u>\$4,189,221</u>	<u>\$16,649,690</u>	<u>\$16,902,940</u>	<u>\$3,935,971</u>
<b>Liabilities:</b>				
Undistributed Monies	\$4,189,221	\$16,649,690	\$16,902,940	\$3,935,971
	<u>\$4,189,221</u>	<u>\$16,649,690</u>	<u>\$16,902,940</u>	<u>\$3,935,971</u>
<i>Total Liabilities</i>	<u>\$4,189,221</u>	<u>\$16,649,690</u>	<u>\$16,902,940</u>	<u>\$3,935,971</u>
<b>Child Support Enforcement</b>				
<b>Assets:</b>				
Segregated Accounts:				
Cash and Cash Equivalents	\$1,646	\$901,215	\$886,848	\$16,013
	<u>\$1,646</u>	<u>\$901,215</u>	<u>\$886,848</u>	<u>\$16,013</u>
<i>Total Assets</i>	<u>\$1,646</u>	<u>\$901,215</u>	<u>\$886,848</u>	<u>\$16,013</u>
<b>Liabilities:</b>				
Due to Others	\$1,646	\$901,215	\$886,848	\$16,013
	<u>\$1,646</u>	<u>\$901,215</u>	<u>\$886,848</u>	<u>\$16,013</u>
<i>Total Liabilities</i>	<u>\$1,646</u>	<u>\$901,215</u>	<u>\$886,848</u>	<u>\$16,013</u>

(continued)

Muskingum County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (Continued)  
For the Year Ended December 31, 2002

<b>Court</b>	Balance 1/1/02	Additions	Reductions	Balance 12/31/02
<b>Assets:</b>				
Segregated Accounts:				
Cash and Cash Equivalents	\$83,051	\$12,536,380	\$12,393,286	\$226,145
Investments	100,000	713	713	100,000
Receivables:				
Accounts	431,046	117,778	431,046	117,778
<i>Total Assets</i>	<u>\$614,097</u>	<u>\$12,654,871</u>	<u>\$12,825,045</u>	<u>\$443,923</u>
<b>Liabilities:</b>				
Due to Other Funds	\$39,615	\$0	\$39,615	\$0
Due to Other Governments	49,431	33,461	49,431	33,461
Undistributed Monies	525,051	12,621,410	12,735,999	410,462
<i>Total Liabilities</i>	<u>\$614,097</u>	<u>\$12,621,410</u>	<u>\$12,735,999</u>	<u>\$443,923</u>
<b>State of Ohio</b>				
<b>Assets:</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$323,496	\$323,496	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$323,496</u>	<u>\$323,496</u>	<u>\$0</u>
<b>Liabilities:</b>				
Due to Other Governments	\$0	\$323,496	\$323,496	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$323,496</u>	<u>\$323,496</u>	<u>\$0</u>
<b>Local Emergency Planning</b>				
<b>Assets:</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$14,817	\$25,494	\$11,898	\$28,413
<i>Total Assets</i>	<u>\$14,817</u>	<u>\$25,494</u>	<u>\$11,898</u>	<u>\$28,413</u>
<b>Liabilities:</b>				
Due to Other Governments	\$14,817	\$25,494	\$11,898	\$28,413
<i>Total Liabilities</i>	<u>\$14,817</u>	<u>\$25,494</u>	<u>\$11,898</u>	<u>\$28,413</u>

(continued)



Muskingum County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (Continued)  
For the Year Ended December 31, 2002

	Balance 1/1/02	Additions	Reductions	Balance 12/31/02
<b>Fines</b>				
<b>Assets:</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$38,797	\$611,372	\$611,342	\$38,827
<i>Total Assets</i>	<u>\$38,797</u>	<u>\$611,372</u>	<u>\$611,342</u>	<u>\$38,827</u>
<b>Liabilities:</b>				
Due to Other Governments	\$38,797	\$611,372	\$611,342	\$38,827
<i>Total Liabilities</i>	<u>\$38,797</u>	<u>\$611,372</u>	<u>\$611,342</u>	<u>\$38,827</u>
<b>Escrow</b>				
<b>Assets:</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$6,572	\$12,015	\$10,941	\$7,646
<i>Total Assets</i>	<u>\$6,572</u>	<u>\$12,015</u>	<u>\$10,941</u>	<u>\$7,646</u>
<b>Liabilities:</b>				
Due to Others	\$6,572	\$12,015	\$10,941	\$7,646
<i>Total Liabilities</i>	<u>\$6,572</u>	<u>\$12,015</u>	<u>\$10,941</u>	<u>\$7,646</u>
<b>Law Library</b>				
<b>Assets:</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$38,302	\$246,847	\$285,149	\$0
<i>Total Assets</i>	<u>\$38,302</u>	<u>\$246,847</u>	<u>\$285,149</u>	<u>\$0</u>
<b>Liabilities:</b>				
Due to Other Governments	\$38,302	\$246,847	\$285,149	\$0
<i>Total Liabilities</i>	<u>\$38,302</u>	<u>\$246,847</u>	<u>\$285,149</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, 2002

	Balance 1/1/02	Additions	Reductions	Balance 12/31/02
<b>Hotel Lodging Tax</b>				
<b>Assets:</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$37,691	\$296,320	\$269,212	\$64,799
Receivables:				
Property and Other Taxes	22,600	0	22,600	0
<i>Total Assets</i>	<u>\$60,291</u>	<u>\$296,320</u>	<u>\$291,812</u>	<u>\$64,799</u>
<b>Liabilities:</b>				
Due to Other Funds	\$2,400	\$0	\$2,400	\$0
Due to Other Governments	57,891	296,320	289,412	64,799
<i>Total Liabilities</i>	<u>\$60,291</u>	<u>\$296,320</u>	<u>\$291,812</u>	<u>\$64,799</u>
<b>Soil and Water</b>				
<b>Assets:</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$41,534	\$341,250	\$337,504	\$45,280
<i>Total Assets</i>	<u>\$41,534</u>	<u>\$341,250</u>	<u>\$337,504</u>	<u>\$45,280</u>
<b>Liabilities:</b>				
Due to Other Governments	\$41,534	\$341,250	\$337,504	\$45,280
<i>Total Liabilities</i>	<u>\$41,534</u>	<u>\$341,250</u>	<u>\$337,504</u>	<u>\$45,280</u>
<b>Sheriff</b>				
<b>Assets:</b>				
Segregated Accounts:				
Cash and Cash Equivalents	\$82,046	\$4,300,301	\$4,272,028	\$110,319
<i>Total Assets</i>	<u>\$82,046</u>	<u>\$4,300,301</u>	<u>\$4,272,028</u>	<u>\$110,319</u>
<b>Liabilities:</b>				
Undistributed Monies	\$82,046	\$4,300,301	\$4,272,028	\$110,319
<i>Total Liabilities</i>	<u>\$82,046</u>	<u>\$4,300,301</u>	<u>\$4,272,028</u>	<u>\$110,319</u>

(continued)

Muskingum County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (Continued)  
For the Year Ended December 31, 2002

	Balance 1/1/02	Additions	Reductions	Balance 12/31/02
<b>County Home Residents</b>				
<b>Assets:</b>				
Segregated Accounts:				
Cash and Cash Equivalents	\$884	\$1,651	\$250	\$2,285
<i>Total Assets</i>	\$884	\$1,651	\$250	\$2,285
<b>Liabilities:</b>				
Due to Others	\$884	\$1,651	\$250	\$2,285
<i>Total Liabilities</i>	\$884	\$1,651	\$250	\$2,285
<b>Children Services</b>				
<b>Assets:</b>				
Segregated Accounts:				
Cash and Cash Equivalents	\$15,827	\$37,228	\$40,963	\$12,092
<i>Total Assets</i>	\$15,827	\$37,228	\$40,963	\$12,092
<b>Liabilities:</b>				
Due to Others	\$15,827	\$37,228	\$40,963	\$12,092
<i>Total Liabilities</i>	\$15,827	\$37,228	\$40,963	\$12,092
<b>Hazardous Materials Incident Response</b>				
<b>Assets:</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$3,634	\$0	\$3,634	\$0
<i>Total Assets</i>	\$3,634	\$0	\$3,634	\$0
<b>Liabilities:</b>				
Undistributed Monies	\$3,634	\$0	\$3,634	\$0
<i>Total Liabilities</i>	\$3,634	\$0	\$3,634	\$0

(continued)

Muskingum County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (Continued)  
For the Year Ended December 31, 2002

	Balance 1/1/02	Additions	Reductions	Balance 12/31/02
<b>Family and Children First</b>				
<b>Assets:</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$561,987	\$1,268,069	\$1,537,063	\$292,993
Due from Other Funds	0	239,400	0	239,400
<i>Total Assets</i>	<u>\$561,987</u>	<u>\$1,507,469</u>	<u>\$1,537,063</u>	<u>\$532,393</u>
<b>Liabilities:</b>				
Due to Other Governments	\$561,987	\$1,507,469	\$1,537,063	\$532,393
<i>Total Liabilities</i>	<u>\$561,987</u>	<u>\$1,507,469</u>	<u>\$1,537,063</u>	<u>\$532,393</u>
<b>Federally Owned Entitlement Land</b>				
<b>Assets:</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$5,058	\$5,058	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$5,058</u>	<u>\$5,058</u>	<u>\$0</u>
<b>Liabilities:</b>				
Due to Other Governments	\$0	\$5,058	\$5,058	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$5,058</u>	<u>\$5,058</u>	<u>\$0</u>
<b>Powelson Wildlife</b>				
<b>Assets:</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$19,039	\$0	\$19,039	\$0
<i>Total Assets</i>	<u>\$19,039</u>	<u>\$0</u>	<u>\$19,039</u>	<u>\$0</u>
<b>Liabilities:</b>				
Undistributed Monies	\$19,039	\$0	\$19,039	\$0
<i>Total Liabilities</i>	<u>\$19,039</u>	<u>\$0</u>	<u>\$19,039</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, 2002

	Balance 1/1/02	Additions	Reductions	Balance 12/31/02
<b>Bankhead Jones</b>				
<b>Assets:</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$5,468	\$5,468	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$5,468</u>	<u>\$5,468</u>	<u>\$0</u>
<b>Liabilities:</b>				
Undistributed Monies	\$0	\$5,468	\$5,468	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$5,468</u>	<u>\$5,468</u>	<u>\$0</u>
<b>Ohio Elections Commission</b>				
<b>Assets:</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$275	\$275	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$275</u>	<u>\$275</u>	<u>\$0</u>
<b>Liabilities:</b>				
Due to Others	\$0	\$275	\$275	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$275</u>	<u>\$275</u>	<u>\$0</u>
<b>Muskingum County Park Commission</b>				
<b>Assets:</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$321,577	\$554,252	\$472,820	\$403,009
Due from Other Funds	47,705	52,011	47,705	52,011
Due from Agency Funds - Property Taxes	394	0	394	0
<i>Total Assets</i>	<u>\$369,676</u>	<u>\$606,263</u>	<u>\$520,919</u>	<u>\$455,020</u>
<b>Liabilities:</b>				
Due to Other Governments	\$369,676	\$606,263	\$520,919	\$455,020
<i>Total Liabilities</i>	<u>\$369,676</u>	<u>\$606,263</u>	<u>\$520,919</u>	<u>\$455,020</u>

(continued)

Muskingum County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (Continued)  
For the Year Ended December 31, 2002

	Balance 1/1/02	Additions	Reductions	Balance 12/31/02
<b>Total - All Agency Funds</b>				
<b>Assets:</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$8,819,796	\$141,897,285	\$142,231,379	\$8,485,702
Cash and Cash Equivalents in				
Segregated Accounts	183,454	17,776,775	17,593,375	366,854
Investments in Segregated Accounts	100,000	713	713	100,000
Receivables:				
Property and Other Taxes	56,009,576	60,880,467	56,009,576	60,880,467
Payment in Lieu of Taxes	1,534	3,159	1,534	3,159
Accounts	431,046	2,183,900	431,046	2,183,900
Special Assessments	4,199,671	1,785,833	4,199,671	1,785,833
Due from Other Funds	47,705	294,560	47,705	294,560
Due from Agency Funds - Property Taxes	947,558	971,379	947,558	971,379
Due from Other Governments	7,282,761	7,207,136	7,282,761	7,207,136
	<u>\$78,023,101</u>	<u>\$233,001,207</u>	<u>\$228,745,318</u>	<u>\$82,278,990</u>
<i>Total Assets</i>				
<b>Liabilities:</b>				
Due to Other Funds	\$18,598,252	\$18,309,658	\$18,598,252	\$18,309,658
Due to Other Governments	54,388,420	161,873,454	156,962,729	59,299,145
Undistributed Monies	4,818,991	33,576,869	33,939,108	4,456,752
Due to Others	217,438	19,241,226	19,245,229	213,435
	<u>\$78,023,101</u>	<u>\$233,001,207</u>	<u>\$228,745,318</u>	<u>\$82,278,990</u>
<i>Total Liabilities</i>				

## **GENERAL FIXED ASSETS ACCOUNT GROUP**

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

Muskingum County, Ohio  
Schedule of General Fixed Assets by Function  
December 31, 2002

Function	Total	Land	Buildings	Improvements Other than Buildings	Machinery, Equipment, Furniture, and Fixtures	Vehicles
General Government:						
Legislative and Executive	\$13,911,228	\$1,506,543	\$6,003,772	\$337,500	\$1,314,536	\$4,748,877
Judicial	3,509,118	163,500	2,865,488	0	480,130	0
Public Safety	14,447,098	0	13,540,888	0	859,660	46,550
Public Works	3,693,020	757,262	594,242	0	735,830	1,605,686
Health	901,952	0	771,725	0	109,848	20,379
Human Services	11,300,419	222,540	10,045,466	0	927,701	104,712
Other	19,870	0	19,870	0	0	0
Construction in Progress	<u>2,509,372</u>					
Total General Fixed Assets	<u>\$50,292,077</u>	<u>\$2,649,845</u>	<u>\$33,841,451</u>	<u>\$337,500</u>	<u>\$4,427,705</u>	<u>\$6,526,204</u>



Muskingum County, Ohio  
Schedule of Changes in General Fixed Assets by Function  
For the Year Ended December 31, 2002

Function	General Fixed Assets 1/1/02	Additions	Deletions	General Fixed Assets 12/31/02
General Government:				
Legislative and Executive	\$13,648,056	\$451,412	\$188,240	\$13,911,228
Judicial	3,479,895	34,188	4,965	3,509,118
Public Safety	14,367,839	86,749	7,490	14,447,098
Public Works	3,572,032	154,899	33,911	3,693,020
Health	908,576	0	6,624	901,952
Human Services	10,205,316	1,102,268	7,165	11,300,419
Other	19,870	0	0	19,870
Construction in Progress	<u>390,084</u>	<u>2,119,288</u>	<u>0</u>	<u>2,509,372</u>
Total General Fixed Assets	<u>\$46,591,668</u>	<u>\$3,948,804</u>	<u>\$248,395</u>	<u>\$50,292,077</u>

Muskingum County, Ohio  
Schedule of General Fixed Assets by Source  
December 31, 2002

General Fixed Assets:

Land	\$2,649,845
Buildings	33,841,451
Improvements Other than Buildings	337,500
Machinery, Equipment, Furniture and Fixtures	4,427,705
Vehicles	6,526,204
Construction in Progress	<u>2,509,372</u>
Total General Fixed Assets	<u><u>\$50,292,077</u></u>

Investment in General Fixed Assets from:

Federal Grants	\$229,040
State Grants	1,546,903
General Fund Revenues	17,189,311
Special Revenue Fund Revenues	9,840,048
Trust Funds	47,418
Donations	24,320
Note and Bond Debt	<u>21,415,037</u>
Total Investments in General Fixed Assets	<u><u>\$50,292,077</u></u>

# **STATISTICAL SECTION**



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## Muskingum County, Ohio

## General Governmental Expenditures by Function (1)

## Last Ten Years

Year	General Government		Public Safety	Public Works	Health	Human Services	Other
	Legislative and Executive	Judicial					
1993	\$5,692,156	\$1,782,110	\$3,046,218	\$4,323,712	\$502,963	\$14,895,645	\$2,600
1994	5,736,668	2,075,357	3,574,155	5,041,246	580,532	15,212,255	3,380
1995	5,713,605	2,181,405	3,973,009	5,156,770	543,615	16,967,957	2,600
1996	5,790,463	2,364,505	4,675,726	4,686,464	582,155	17,888,019	2,060
1997	6,091,276	2,497,658	4,940,871	4,785,526	858,300	18,489,281	2,810
1998	6,198,091	2,637,207	5,693,644	4,716,899	662,005	22,552,590	2,600
1999	7,333,296	2,778,603	6,256,357	4,710,733	983,309	26,578,488	4,000
2000	8,486,836	3,371,481	6,577,647	6,714,462	980,906	29,997,228	4,000
2001	9,354,515	4,298,202	7,122,080	6,108,478	1,049,478	36,831,751	4,000
2002	10,222,311	4,710,982	7,448,024	6,448,298	1,086,797	33,474,700	4,000

## Note:

- (1) Includes General, Special Revenue, Capital Projects and Debt Service Funds.  
(2) Represents refunds of overpayment of property taxes.

Source: Muskingum County Auditor

Refund of Property Taxes (2)	Capital Outlay	Inter- governmental	Debt Service	Total
\$0	\$3,121,998	\$1,563,453	\$1,628,344	\$36,559,199
0	1,052,284	1,250,460	1,742,255	36,268,592
0	3,445,737	1,494,220	1,800,876	41,279,794
0	3,425,288	2,002,955	1,821,309	43,238,944
23,877	3,334,942	1,806,185	1,925,238	44,755,964
37,432	2,469,693	3,242,232	1,969,950	50,182,343
32,030	7,362,288	1,620,793	2,235,028	59,894,925
18,664	10,458,582	1,674,831	2,682,090	70,966,727
0	2,309,450	1,570,241	2,650,483	71,298,678
0	3,820,691	1,662,730	2,142,018	71,020,551

## Muskingum County, Ohio

## General Government Revenues by Source (1)

## Last Ten Years

Year	Property and Other Taxes	Permissive Sales Taxes	Charges for Services	Licenses and Permits	Fines and Forfeitures	Inter- governmental	Special Assessments
1993	\$6,989,681	\$6,916,869	\$2,985,757	\$365,639	\$397,932	\$16,289,202	\$172,382
1994	7,070,687	9,071,303	3,149,624	476,412	517,960	17,506,469	172,486
1995	9,001,372	9,820,115	3,713,826	412,157	540,579	19,090,147	159,392
1996	9,474,376	10,210,675	3,885,998	450,358	537,910	18,935,486	163,752
1997	9,915,697	10,876,779	3,878,596	457,152	560,134	20,539,534	173,877
1998	10,423,478	11,643,851	4,620,348	663,625	569,867	23,503,715	169,511
1999	10,994,058	12,443,482	4,916,318	460,647	680,074	26,026,984	166,026
2000	11,296,061	13,458,803	5,563,268	455,537	528,464	31,934,530	158,555
2001	11,844,518	13,246,444	6,917,108	461,370	583,213	37,477,218	155,040
2002	11,172,659	13,592,599	6,985,268	472,190	766,609	34,955,974	152,200

## Note:

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

Source: Muskingum County Auditor



Interest	Rent	Payment in Lieu of Taxes (2)	Other	Total
\$670,333	\$543,458	\$0	\$193,875	\$35,525,128
772,541	349,450	0	153,607	39,240,539
1,266,245	327,841	0	175,677	44,507,351
1,485,780	331,708	0	148,184	45,624,227
1,666,635	343,458	82,059	177,976	48,671,897
2,065,513	352,274	88,232	142,301	54,242,715
2,487,299	258,385	94,349	307,589	58,835,211
3,049,153	258,603	93,652	362,838	67,159,464
2,537,866	914,550	393,154	681,329	75,211,810
1,500,122	598,970	360,421	564,803	71,121,815

## Muskingum County, Ohio

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

## Last Ten Years

Year	Equalized Tax Levy	Current Tax Collections	Percent of Levy Collected	Delinquent Tax Collection	Total Tax Collections	Percent of Total Collection To Levy	Outstanding Delinquent Taxes (1)	Percent of Outstanding Delinquent Taxes to Tax Levy
1993	\$1,330,354	\$1,270,898	95.5%	\$64,167	\$1,335,065	100.4%	\$143,163	10.8%
1994	1,351,608	1,291,597	95.6%	60,472	1,352,069	100.0%	143,515	10.6%
1995	1,547,534	1,477,908	95.5%	61,744	1,539,652	99.5%	129,573	8.4%
1996	1,575,206	1,506,131	95.6%	70,489	1,576,620	100.1%	153,589	9.8%
1997	1,604,065	1,541,498	96.1%	65,182	1,606,680	100.2%	136,506	8.5%
1998	1,842,679	1,750,154	95.0%	77,185	1,827,339	99.2%	140,789	7.6%
1999	1,872,469	1,792,682	95.7%	73,520	1,866,202	99.7%	149,155	8.0%
2000	1,906,216	1,821,316	95.5%	81,316	1,902,632	99.8%	147,880	7.8%
2001	2,381,108	2,240,197	94.1%	84,022	2,324,219	97.6%	204,920	8.6%
2002	2,363,210	2,239,338 (2)	94.8%	112,232	2,351,570	99.5%	224,877	9.5%

All amounts represent County general operating monies only.

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

(2) The reduction is due to gas and electric deregulation which resulted in a reduction in assessed valuation.

Source: Muskingum County Auditor

## Muskingum County, Ohio

## Property Tax Levies and Collections - Tangible Personal Property

## Last Ten Years

Year	Current Tax Levy	Total Tax Collections	Percent of Total Collection to Levy	Outstanding Delinquent Taxes	Percent of Outstanding Delinquent Taxes to Tax Levy
1993	\$229,729	\$242,260	105.5%	\$64,314	28.0%
1994	232,062	237,304	102.3%	62,152	26.8%
1995	237,010	241,767	102.0%	63,399	26.7%
1996	260,010	260,117	100.0%	67,857	26.1%
1997	275,053	288,800	105.0%	59,312	21.6%
1998	279,410	273,865	98.0%	73,741	26.4%
1999	274,162	288,725	105.3%	82,643	30.1%
2000	298,925	321,952	107.7%	78,871	26.4%
2001	321,639	332,504	103.4%	74,388	23.1%
2002	320,649	325,826	101.6%	67,764	21.1%

All amounts represent county general operating monies only.

Source: Muskingum County Auditor

## Muskingum County, Ohio

## Assessed and Estimated Actual Values of Taxable Property

## Last Ten Years

Collection Year	Real Property (1)		Personal Property		Public Utilities - Personal (2)	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
1993	\$515,196,870	\$1,471,991,058	\$106,850,625	\$427,402,500	\$102,241,430	\$102,241,430
1994	526,408,840	1,504,025,258	107,935,614	431,742,456	104,363,240	104,363,240
1995	615,419,650	1,758,341,857	110,237,226	440,948,904	102,273,490	102,273,490
1996	630,380,520	1,801,087,200	120,934,720	483,738,880	100,571,080	100,571,080
1997	645,505,660	1,844,301,885	127,931,535	511,726,140	99,071,260	99,071,260
1998	757,999,440	2,165,712,685	129,957,914	519,831,656	100,536,540	100,536,540
1999	770,379,080	2,201,083,086	127,515,839	510,063,356	95,951,950	95,951,950
2000	790,660,220	2,259,026,940	139,035,055	556,140,220	99,203,390	99,203,390
2001	1,008,288,560	2,880,824,460	149,599,655	598,398,620	71,615,740	71,615,740
2002	1,027,551,480	2,935,861,370	149,138,885	621,412,020	78,281,320	78,281,320

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

(2) Beginning in 2001, the reduction in Public Utility Personal Property assessed and estimated actual values is due to gas and electric deregulation.

Source: Muskingum County Auditor

Totals		
Assessed Value	Estimated Actual Value	Ratio
\$724,288,925	\$2,001,634,988	36.18%
738,707,694	2,040,130,954	36.21%
827,930,366	2,301,564,251	35.97%
851,886,320	2,385,397,160	35.71%
872,508,455	2,455,099,285	35.54%
988,493,894	2,786,080,881	35.48%
993,846,869	2,807,098,392	35.40%
1,028,898,665	2,914,370,550	35.30%
1,229,503,955	3,550,838,820	34.63%
1,254,971,685	3,635,554,710	34.52%

## Muskingum County, Ohio

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

## Last Ten Years

County Units	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
General Fund	\$2.15	\$2.15	\$2.15	\$2.15	\$2.15	\$2.15	\$2.15	\$2.15	\$2.15	\$2.15
T. B. Clinic	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Mental Retardation and Development Disabilities	3.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
County Home	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Mental health	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Children Services	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Library Bond	0.90	0.80	0.80	0.70	0.70	0.70	0.70	0.50	0.10	0.00
Sheriff Operations	0.00	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Senior Services	0.00	0.00	0.00	0.00	0.50	0.50	0.50	0.50	0.50	0.50
<b>Total Rates</b>	11.45	13.85	13.85	13.75	14.25	14.25	14.25	14.05	13.65	13.55
<b>Special Districts</b>										
Muskingum County General Health District	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<b>School Districts</b>										
East Muskingum	39.11	38.61	37.96	37.61	37.01	37.01	36.81	40.01	40.01	39.81
Franklin	33.90	33.90	38.40	38.40	38.40	38.40	38.20	37.10	37.10	37.10
Maysville	37.45	37.45	37.45	37.45	37.45	41.35	41.35	40.95	40.95	40.85
Tri-Valley	35.55	35.55	35.55	35.55	35.55	35.55	35.55	35.55	40.45	40.55
West Muskingum	43.30	42.30	41.90	41.90	41.50	41.50	41.10	40.60	40.60	46.59
Zanesville	38.65	38.45	38.05	44.95	44.55	43.85	44.45	43.70	43.90	49.38
<b>Out of County School Districts</b>										
Licking Valley	35.90	30.90	30.90	30.90	30.90	39.70	38.90	38.48	38.38	37.18
Morgan	32.50	32.50	32.50	32.50	32.50	32.50	35.76	35.76	35.78	35.86
Riverview	29.50	29.50	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
Rolling Hills	45.50	43.70	39.25	40.25	34.09	33.34	33.34	32.16	31.55	31.40

(continued)

## Muskingum County, Ohio

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

## Last Ten Years

<b>Joint Vocational School Districts</b>	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Mid-East Ohio (1)	\$3.20	\$3.20	\$3.20	\$3.20	\$3.20	\$3.20	\$3.20	\$3.20	\$3.20	\$3.20
Coshocton County	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.50	2.50
Licking County	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00
<b>Corporations</b>										
Adamsville	2.65	2.65	2.65	2.65	2.65	2.65	2.65	2.65	2.65	2.65
Dresden - Cass Township	5.10	4.40	4.30	4.10	3.70	3.70	3.70	4.00	3.90	3.90
Dresden - Jefferson Township	6.05	5.35	5.25	5.05	4.65	4.65	4.65	4.95	4.85	4.85
Frazeytsburg	8.15	8.15	5.15	5.15	5.15	5.15	5.15	7.15	7.15	7.15
Fultonham	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20
Gratiot	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20
New Concord	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30
Norwich	7.80	7.80	7.80	7.80	7.80	7.80	7.80	7.80	7.80	7.80
Philo	11.65	11.65	11.65	11.65	11.65	11.65	11.65	11.65	11.65	11.65
Roseville	7.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80
South Zanesville	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75
Zanesville - Zanesville SD & Tri-Valley SD	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Zanesville - West Muskingum SD	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85
Zanesville - Falls Township (2)	0.00	0.00	0.00	0.00	0.00	0.00	0.40	0.40	0.40	0.40

Note: School District (SD)

(1) Formerly Muskingum Area Joint Vocational School

(2) New District Created by annexation

(continued)

## Muskingum County, Ohio

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

## Last Ten Years

Townships	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Adams	\$4.35	\$4.35	\$4.35	\$4.35	\$4.35	\$4.35	\$4.35	\$4.35	\$4.35	\$4.35
Blue Rock	3.70	3.70	3.70	3.70	3.70	3.70	4.70	4.70	4.70	4.70
Brush Creek	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90
Cass	3.45	3.45	3.25	3.25	3.25	3.25	3.25	2.75	2.75	3.25
Clay	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	2.50	3.25
Falls	3.35	3.35	3.35	3.35	3.35	3.65	3.65	3.65	3.65	3.65
Harrison	12.30	12.30	10.30	11.80	11.80	10.80	10.80	11.80	10.30	11.80
Highland	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40
Hopewell	4.85	4.85	4.85	4.85	4.85	4.85	4.85	4.85	4.85	4.85
Jackson	4.65	4.65	6.65	6.65	6.85	6.85	6.85	6.85	6.85	6.85
Jefferson	3.90	3.90	3.40	3.40	3.40	3.40	3.40	2.40	2.40	2.40
Licking	5.75	5.75	5.75	5.75	6.25	6.25	6.25	6.25	4.75	5.75
Madison	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
Meigs	3.25	3.25	4.25	4.25	4.25	3.25	4.25	4.25	4.25	4.25
Monroe	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20
Muskingum	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	4.00
Newton	5.45	5.45	5.45	5.45	5.45	5.45	5.45	8.45	8.45	8.45
Perry	7.20	7.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20
Rich Hill	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	4.20
Salem	3.55	3.55	3.55	3.55	3.55	3.55	3.55	3.55	3.55	3.55
Salt Creek	3.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00
Springfield	5.35	5.35	5.35	5.35	5.35	5.35	5.35	5.35	5.35	5.35
Union	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60
Washington	4.15	4.15	4.15	4.15	4.15	4.15	4.15	4.15	4.15	4.15
Wayne	6.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00

Source: Muskingum County Auditor



**Muskingum County, Ohio**  
**Special Assessments Billed and Collected**  
**Last Ten Years**

Year	Total Assessments Levied	Assessments Collected	Percent Collected	Outstanding Delinquencies
1993	\$183,605	\$172,382	93.9%	\$11,223
1994	178,956	172,486	96.4%	6,470
1995	175,423	159,392	90.9%	16,031
1996	173,860	163,752	94.2%	10,108
1997 (1)	187,620	173,877	92.7%	13,743
1998	184,733	169,511	91.8%	15,222
1999	181,259	166,026	91.6%	15,233
2000 (2)	157,404	158,555	100.7%	13,191
2001	153,809	155,040	100.8%	13,439
2002	150,117	152,200	101.4%	16,575

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

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

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

Source: Muskingum County Auditor

**Muskingum County, Ohio**  
**Computation of Legal Debt Margin**  
**December 31, 2002**

	<b>Total Debt Limit (1)</b>	<b>Total Unvoted Limit (2)</b>
Total Assessed Property Value for 2002	\$1,254,971,685	\$1,254,971,685
Debt Limitation of Assessed Value	29,874,292	12,549,717
Total Outstanding Debt December 31, 2002		
General Obligation Bonds Payable	\$20,527,064	\$20,527,064
Notes Payable	1,016,017	1,016,017
Revenue Bonds Payable	2,206,500	2,206,500
OWDA Loans Payable from Enterprise Funds	1,962,055	1,962,055
Special Assessment Debt Payable	1,307,063	1,307,063
Total Outstanding Debt	<u>27,018,699</u>	<u>27,018,699</u>
Less:		
General Obligation Bonds Payable - Exempt	7,565,000	7,565,000
Notes Payable - Exempt	1,016,017	1,016,017
Revenue Bonds Payable	2,206,500	2,206,500
OWDA Loans Payable from Enterprise Revenues	1,962,055	1,962,055
Bonds Payable From Special Assessments	1,307,063	1,307,063
Amount Available in Debt Service Fund	1,859,951	1,859,951
Total	<u>15,916,586</u>	<u>15,916,586</u>
Net Debt Applicable to Debt Limitation	11,102,113	11,102,113
<b>Total Legal Debt Margin</b>	<u><u>\$18,772,179</u></u>	<u><u>\$1,447,604</u></u>

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

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

## Muskingum County, Ohio

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

## Last Ten Years

Year	Population	Assessed Value	General Obligation Bonded Debt (1)	Debt Service Monies Available	Net General Obligation Bonded Debt	Ratio of Net General Obligation Bonded Debt to Assessed Value	Net Bonded General Obligation Debt Per Capita
1993	82,068	\$724,288,925	\$13,445,000	\$16,852	\$13,428,148	1.854%	\$163.62
1994	82,068	738,707,694	12,880,000	133,398	12,746,602	1.726%	155.32
1995	84,169	827,930,366	12,265,000	135,636	12,129,364	1.465%	144.11
1996	84,169	851,886,320	11,590,000	566,116	11,023,884	1.294%	130.97
1997	84,169	872,508,455	10,840,000	772,142	10,067,858	1.154%	119.61
1998	84,169	988,493,894	10,615,000	1,074,420	9,540,580	0.965%	113.35
1999	84,169	993,846,869	18,680,000	1,540,999	17,139,001	1.725%	203.63
2000	84,585	1,028,898,665	17,380,000	1,559,264	15,820,736	1.538%	187.04
2001	84,585	1,229,503,955	15,990,000	1,680,783	14,309,217	1.164%	169.17
2002	84,585	1,254,971,685	17,775,000	1,859,951	15,915,049	1.268%	188.15

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

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

## Muskingum County, Ohio

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

Year	Principal	Interest	Total	Total General Governmental Expenditures	Ratio of Annual Debt Service to Total Governmental Fund Expenditures
1993	\$425,000	\$925,764	\$1,350,764	\$36,559,199	3.69%
1994	565,000	898,255	1,463,255	36,268,592	4.03%
1995	615,000	856,292	1,471,292	41,279,794	3.56%
1996	675,000	813,654	1,488,654	43,238,944	3.44%
1997	750,000	765,860	1,515,860	45,755,964	3.31%
1998	840,000	644,736	1,484,736	50,182,343	2.96%
1999	935,000	790,396	1,725,396	59,894,925	2.88%
2000	1,300,000	952,234	2,252,234	70,966,727	3.17%
2001	1,390,000	881,225	2,271,225	71,304,678	3.19%
2002	970,000	857,076	1,827,076	71,022,751	2.57%

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

Source: Muskingum County Auditor

## Muskingum County, Ohio

Computation of Direct and Overlapping Net General Obligation Debt  
December 31, 2002

Political Subdivision	Net Debt Outstanding (1)	Percent Applicable to Muskingum County	Amount Applicable to Muskingum County
<b>DIRECT DEBT</b>			
The County	\$15,915,049	100.00%	\$15,915,049
Total Direct Debt	<u>15,915,049</u>		<u>15,915,049</u>
<b>OVERLAPPING DEBT</b>			
<b>Entities Wholly Within the County</b>			
The City of Zanesville	6,105,000	100.00%	6,105,000
School Districts	38,810,576	100.00%	38,810,576
All villages wholly within County	1,191,164	100.00%	1,191,164
All townships wholly within County	0	100.00%	0
Total Entities Wholly Within the County	<u>46,106,740</u>		<u>46,106,740</u>
<b>Entities Not Wholly Within the County</b>			
East Muskingum Local School District	7,144,392	73.20%	5,229,695
Rolling Hills Local School District	1,950,000	0.12%	2,340
Tri-Valley Local School District	18,220,000	97.94%	17,844,668
Morgan Local School District	6,741,905	0.01%	674
Mid-East Ohio Joint Vocational School District	0	58.79%	0
West Muskingum Local School District	14,950,000	95.25%	14,239,875
Franklin Local School District	5,325,000	94.09%	5,010,293
Licking Valley Local	14,434,984	0.08%	11,548
Roseville Village	25,770	48.60%	12,524
Total Entities Not Wholly Within the County	<u>68,792,051</u>		<u>42,351,617</u>
Total Overlapping Debt	<u>114,898,791</u>		<u>88,458,357</u>
<b>Total Direct and Overlapping Debt</b>	<u><u>\$130,813,840</u></u>		<u><u>\$104,373,406</u></u>

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

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

Source: OMAC and Muskingum County Auditor's Office

## Muskingum County, Ohio

Revenue Bond Coverage  
Sewer Fund

## Last Ten Years

Year	Gross Revenues (1)	Expenses, Net of Depreciation and Interest	Net Revenue Available for Debt Service
1993	\$1,351,975	\$1,230,673	\$121,302
1994	1,344,489	1,818,216	(473,727)
1995	1,392,328	1,136,343	255,985
1996	1,462,266	1,310,638	151,628
1997	1,685,552	1,312,044	373,508
1998	1,805,763	1,686,964	118,799
1999	1,597,962	1,078,597	519,365
2000	1,899,048	1,633,241	265,807
2001	1,956,682	1,375,419	581,263
2002	2,262,928	1,829,783	433,145

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

Source: Muskingum County Auditor's Office

<b>Debt Service Requirements</b>			
<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Coverage</b>
\$22,400	\$151,237	\$173,637	\$0.70
29,800	180,927	210,727	(2.25)
25,200	215,279	240,479	1.06
39,100	179,601	218,701	0.69
34,900	177,840	212,740	1.76
36,800	175,918	212,718	0.56
24,900	94,780	119,680	4.34
26,000	93,525	119,525	2.22
27,300	92,215	119,515	4.86
28,700	64,767	93,467	4.63

## Muskingum County, Ohio

## Assessed Real Property Values, New Construction and Bank Deposits

## Last Ten Years

Year	New Construction			Bank Deposits (1)
	Agricultural/ Residential	Commercial/ Industrial	Total New Construction	
1993	\$7,539,190	\$6,048,180	\$13,587,370	\$289,869,000
1994	5,848,820	2,937,330	8,786,150	300,277,000
1995	9,640,350	6,587,030	16,227,380	289,095,000
1996	9,745,870	8,930,640	18,676,510	341,890,000
1997	11,535,470	8,463,060	19,998,530	660,855,000
1998	13,558,720	5,102,680	18,661,400	1,106,444,000
1999	12,549,140	7,740,930	20,290,070	1,135,931,000
2000	16,840,150	11,807,540	28,647,690	1,475,951,000
2001	15,501,310	9,352,150	24,853,460	1,508,212,000
2002	13,770,890	5,476,560	19,247,450	402,085,000 (5)

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

Source: Muskingum County Auditor  
Federal Reserve Bank



## Real Property Value (4)

Agricultural/ Residential	Commercial/ Industrial (2)	Public Utility (3)	Total Taxable	Tax Exempt
\$392,641,770	\$133,104,030	\$663,040	\$526,408,840	\$99,726,570
469,963,550	144,841,390	614,710	615,419,650	110,647,950
478,623,180	151,156,510	600,830	630,380,520	114,311,390
486,913,570	157,905,220	686,870	645,505,660	122,245,310
581,059,110	176,185,810	754,520	757,999,440	126,935,340
593,971,220	175,665,350	742,510	770,379,080	136,312,270
606,434,560	183,566,630	659,030	790,660,220	143,087,490
791,604,750	216,144,440	539,370	1,008,288,560	169,684,020
806,605,230	220,293,140	653,110	1,027,551,480	187,312,620
822,412,390	225,901,470	646,810	1,048,960,670	200,554,990

## Muskingum County, Ohio

## Ten Largest Employers

<b>Employer</b>	<b>Nature of Business</b>	<b>Number of Employees</b>
Longaberger Incorporated	Hand-woven baskets and wood products	5,600
Genesis Health Care	Hospital - Health Services	2,529
Zandex Incorporated	Health Services	1,100
The County	Government (1)	1,075
Lear Corporation	Manufacturer Automotive Switches	608
Dollar General Corporation	Distribution Center	527
Auto Zone Incorporated	Automobile Retail Distribution Center	475
Owens-Brockway	Manufacturer of Glass Containers	376
5-B's Incorporated	Embroidery	367
City of Zanesville	Government	319

(1) Includes permanent part-time

Source: Individual Employers and Zanesville-Muskingum County Port Authority

## Muskingum County, Ohio

Principal Property Taxpayers  
December 31, 2002

	Assessed Valuation	% of Total Assessed Valuation
<b>Public Utilities</b>		
Ohio Power Company	\$36,445,520	2.90%
Ohio Bell Telephone Company	10,201,230	0.81%
National Gas and Oil Corporation	4,443,280	0.35%
Alltell Communications	4,394,890	0.35%
Texas Eastern Transmission Corporation	4,093,370	0.33%
<b>Real Property</b>		
Longaberger Company	16,775,490	1.34%
Colony Square Partners	6,355,520	0.51%
DGC Properties, LLC	3,244,160	0.26%
Zanesville Country Fair	2,542,090	0.20%
BV Zanesville, LLC	2,178,790	0.17%
Zandex Corporation	1,830,240	0.15%
Good Sam Medical Center	1,703,870	0.14%
MV/ALG Sandhurst Limited	1,698,730	0.14%
Ray Thomas Lumbertown	1,616,910	0.13%
Buckeye Supply Company	1,495,250	0.12%
<b>Tangible Personal Property</b>		
Longaberger Company	24,600,930	1.96%
AK Steel Corporation	8,552,000	0.68%
Owen's Illinois Corporation	5,388,680	0.43%
TW Fanch One Company	4,694,240	0.37%
Shelly & Sands Corporation	3,211,780	0.26%
Burnham Corporation	3,194,530	0.25%
Lear Operations Corporation	3,187,510	0.25%
Auto Zone Texas, LP Company	2,409,720	0.19%
Wendy's International	2,406,170	0.19%
Sidwell Materials Corporation	2,122,160	0.17%
<b>Total Assessed Value</b>	<b>\$158,787,060</b>	<b>12.65%</b>

Source: Muskingum County Auditor

## Muskingum County, Ohio

Demographic Statistics  
December 31, 2002

(1) Population		(1) Age Distribution 2000 Census		
Year	County	Age	Number	Percentage
1940	69,795	Under 5 years	5,637	6.67%
1950	74,535	5-14 years	12,409	14.67%
1960	79,159	15-19 years	6,517	7.70%
1970	77,826	20-24 years	5,350	6.32%
1980	83,340	25-44 years	23,430	27.70%
1990	82,068	45-54 years	11,261	13.31%
2000	84,585	55-59 years	4,217	4.99%
		60-64 years	3,672	4.34%
		65-74 years	6,360	7.52%
		75-84 years	4,196	4.96%
		85 years and older	1,536	1.82%
		Totals	84,585	100.00%

(1) Population for the Last Ten Years		(2) Annual Average Unemployment Rates			
Year	County	Year	County	State	U.S.
1993	82,068	1993	10.0%	7.6%	7.4%
1994	82,068	1994	7.8%	5.5%	6.1%
1995	84,169	1995	6.8%	4.7%	6.1%
1996	84,169	1996	7.7%	4.8%	5.4%
1997	84,169	1997	7.4%	4.5%	5.4%
1998	84,169	1998	6.4%	4.2%	4.5%
1999	84,169	1999	6.7%	4.3%	4.2%
2000	84,585	2000	5.9%	4.1%	4.0%
2001	84,585	2001	5.9%	4.3%	4.8%
2002	84,585	2002	6.4%	5.7%	5.8%

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

(continued)

Muskingum County, Ohio

Demographic Statistics  
December 31, 2002

<b>(1) Civilian Labor Force Estimates</b>				
<b>Year</b>	<b>Labor Force</b>	<b>Employment</b>	<b>Unemployment</b>	<b>Percentage of Unemployment</b>
1993	42,100	37,900	4,200	10.00%
1994	41,600	39,000	2,600	6.20%
1995	42,600	39,300	3,300	7.70%
1996	43,700	40,200	3,500	7.99%
1997	42,400	39,500	2,900	6.83%
1998	43,000	40,000	3,000	6.97%
1999	44,300	41,400	2,900	6.54%
2000	45,200	42,600	2,600	5.80%
2001	45,700	43,000	2,700	5.90%
2002	44,200	41,400	2,800	6.40%

<b>(2) Public Schools in Muskingum County 2002</b>		<b>K-12 School Enrollment</b>	
Total Enrollment	15,601	1995	16,309
The Daily Attendance Rate	94.6%	1996	16,508
Graduation Rate	88.2%	1997	16,709
		1998	16,697
		1999	17,230
		2000	16,194
		2001	15,529
		2002	15,601

<b>(3) Per Capita Income (Current Dollars)</b>		
<b>1999</b>	<b>1992</b>	<b>Change</b>
\$22,055	\$20,152	9.44%

- Sources:
- (1) Ohio Bureau of Employment Services.
  - (2) State Board of Education, Muskingum County Board of Education and individual School Districts
  - (3) Zanesville-Muskingum County Chamber of Commerce

## Muskingum County, Ohio

Miscellaneous Statistics  
December 31, 2002

Date of Incorporation	1804
County Seat	Zanesville, Ohio
Area	653 Square Miles
Altitude	725 Feet Above Sea Level
Climate	Mean Annual Temperature - 45 degrees Average Rainfall - 34 inches
County Roads	518 Miles
Township roads	687 Miles
State Routes	240 Miles
Major Highways	I-70 East and West; US Routes 40 and 22; State Routes 60,83,93,146,208,586 and 666
Villages and Cities	11
Townships	25
School Districts	7
Public Library	Muskingum County Library System - 343,882 Volumes
Radio Stations	1 AM and 4 FM stations
Television Stations	1
Daily Newspaper	1 - Circulation 21,127
Muskingum Area Technical College	Enrollment: 1,912
Ohio University of Zanesville	Enrollment: 1,600
Muskingum College	Enrollment: 2,004

(continued)

## Muskingum County, Ohio

## Miscellaneous Statistics

December 31, 2002

<b>Transportation</b>	
Truck Lines	13 Terminals - 44 Motor Freight Companies
Air Freight Services	Federal Express
Bus Service	Greyhound, Muskingum Coach, Muskingum Authority of Public Transit
Nearest Water Port	Cleveland, Lake Erie
Local Airport	Zanesville Municipal Airport Runway Length - 5,005 feet
Railroads	CSX, Ohio Southern, Ohio Central, Columbus & Ohio River
Parcel Service	UPS, Purolator Courier, Airbourne Express Federal Express, Roadway Package System
<b>Health Care</b>	
Hospitals	2
Number of Beds	398 (staffed) 743 (licensed)
Physicians and Dentists	155
<b>Lodging (Hotels and Motels)</b>	
Days Inn	60 rooms
Holiday Inn of Zanesville	130 rooms
Thriftlodge	54 rooms
Best Western Town House	58 rooms
Comfort Inn	93 rooms
Super 8 Motel	62 rooms
Fairfield Inn	63 rooms
Bakers Motel	53 rooms
Amerihost Inn	60 rooms
Hampton Inn	64 rooms
Red Roof Inn	78 rooms
<b>Voter Statistics</b>	
Total Number of Registered Voters	48,428
Voters in November 2002 Election	23,540
Percentage of Registered Voters Voting	48.61%

(continued)

Muskingum County, Ohio

Miscellaneous Statistics  
December 31, 2002

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

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





**Auditor of State  
Betty Montgomery**

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**FINANCIAL CONDITION**

**MUSKINGUM COUNTY**

**CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
SEPTEMBER 2, 2003**