

**FINANCIAL CONDITION
MUSKINGUM COUNTY**

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 1999



**JIM PETRO
AUDITOR OF STATE**

STATE OF OHIO

**FINANCIAL CONDITION
MUSKINGUM COUNTY
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**FINANCIAL CONDITION
MUSKINGUM COUNTY
SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1999**

FEDERAL GRANTOR/ Pass-Through Grantor/ Program Title	Pass Through Number	Federal CFDA Number	Receipts	Non Cash Receipts	Disbursements	Non Cash Disbursements
U.S. DEPARTMENT OF AGRICULTURE						
Passed Through Ohio Department of Education:						
Nutrition Cluster:						
Food Distribution Program	N/A	10.550	\$	\$6,645	\$	\$8,069
School Breakfast Program	N/A	10.553	14,142		14,142	
National School Lunch Program	N/A	10.555	<u>26,386</u>	_____	<u>26,386</u>	_____
Total Nutrition Cluster			40,528	6,645	40,528	8,069
Direct Programs:						
Emergency Conservation Program	N/A	10.054	26,727			
Water and Waste Disposal Systems for Rural Communities	N/A	10.760	_____	_____	<u>900,000</u>	_____
Total U. S. Department of Agriculture			<u>67,255</u>	<u>6,645</u>	<u>940,528</u>	<u>8,069</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
Passed Through Ohio Department of Development:						
Community Development Block Grant						
	B-W-94-055-1	14.228	237,500		28,840	
	B-F-95-055-1	14.228	103,000		20,031	
	B-C-97-055-1	14.228	124,973		120,047	
	B-F-97-055-1	14.228	1,700		12,981	
	B-F-98-055-1	14.228	200,200		102,351	
	B-F-99-055-1	14.228	<u>210,000</u>	_____	<u>210,000</u>	_____
Total U.S. Department of Housing and Urban Development			<u>877,373</u>	_____	<u>494,250</u>	_____

**FINANCIAL CONDITION
MUSKINGUM COUNTY
SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1999
(Continued)**

FEDERAL GRANTOR Pass-Through Grantor Program Title	Pass Through Number	Federal CFDA Number	Receipts	Non Cash Receipts	Disbursements	Non Cash Disbursements
U.S. DEPARTMENT OF JUSTICE						
Passed Through Ohio Department of Rehabilitation and Correction:						
Violent Offender Incarceration and Truth in Sentencing	98TISBAD	16.586	186,018		1,978	
Violence Against Women Formula Grants	WF-VA7-8418	16.588	46,778		46,778	
Local Law Enforcement Block Grants Program	LBVX5112	16.592	21,998		21,998	
State Criminal Alien Assistance Program	APVX0181	16.606	3,923		3,923	
COPS More Technology	SHWX0064	16.710	29,000		29,000	
COPS in School	CMWX1291	16.710	<u>20,000</u>	—	—	—
Total U.S. Department of Justice			<u>307,717</u>	—	<u>103,677</u>	—
U.S. DEPARTMENT OF TRANSPORTATION						
Passed Through Ohio Department of Transportation:						
Highway Planning and Construction	18668	20.205	180,226			
Passed Through Ohio Department of Natural Resources:						
Recreational Trails Program	RT-98-004	20.219	<u>83,037</u>	—	<u>83,037</u>	—
Total U.S. Department of Transportation			<u>263,263</u>	—	<u>83,037</u>	—
FEDERAL EMERGENCY MANAGEMENT AGENCY						
Passed Through Ohio Emergency Management Agency:						
Public Assistance - Engineer	DR-1227	83.544	86,189			
Public Assistance - Commissioners	DR-1227	83.544	<u>390</u>	—	—	—
Total Federal Emergency Management Agency			<u>86,579</u>	—	—	—

**FINANCIAL CONDITION
MUSKINGUM COUNTY
SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1999
(Continued)**

FEDERAL GRANTOR Pass-Through Grantor Program Title	Pass Through Number	Federal CFDA Number	Receipts	Non Cash Receipts	Disbursements	Non Cash Disbursements
U.S. DEPARTMENT OF EDUCATION						
Passed Through Ohio Department of Education:						
Special Education -Grants to States	6B-SF-00P	84.027	40,208		40,208	
Special Education-Preschool Grants	PG-S1-99P	84.173	14,730		8,242	
Innovative Education Program Strategies	C2-S1-00	84.298	<u>704</u>	_____	<u>704</u>	_____
Total U. S. Department of Education			<u>55,642</u>	_____	<u>49,154</u>	_____
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Passed Through Ohio Department of Mental Retardation and Developmental Disabilities:						
Social Services Block Grant	N/A	93.667	<u>90,972</u>	_____	<u>90,972</u>	_____
Total U.S. Department of Health and Human Services			<u>90,972</u>	_____	<u>90,972</u>	_____
TOTAL FEDERAL AWARDS RECEIPTS AND EXPENDITURES			<u>\$1,748,801</u>	<u>\$ 6,645</u>	<u>\$1,761,618</u>	<u>\$ 8,069</u>

**FINANCIAL CONDITION
MUSKINGUM COUNTY
NOTES TO SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1999**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B - FOOD DISTRIBUTION

Nonmonetary assistance 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, 1999, the County had no significant food commodities in inventory.



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

Muskingum County
401 Main Street
Zanesville, Ohio 43701-3519

To the Board of County Commissioners:

We have audited the financial statements of Muskingum County, Ohio, (the County) as of and for the year ended December 31, 1999, and have issued our report thereon dated June 26, 2000, wherein we noted that the Zanesville-Muskingum County Port Authority no longer meets Government Accounting Standard No. 14 requirements for inclusion in the County's financial statements. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management of Muskingum County in a separate letter dated June 26, 2000.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. 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 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 other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of Muskingum County in a separate letter dated June 26, 2000.

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

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

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is fluid and cursive, with a large loop at the end.

Jim Petro
Auditor of State

June 26, 2000



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

Muskingum County
401 Main Street
Zanesville, Ohio 43701-3519

To the Board of County Commissioners:

Compliance

We have audited the compliance of Muskingum County, Ohio, (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 1999. 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 generally accepted auditing standards; 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.

As described in item 1999-61060-001 in the accompanying Schedule of Findings, the County did not comply with requirements regarding the identification in its accounts of all federal awards received and expended that are applicable to its Water and Waste Disposal Systems for Rural Communities Program. Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to that program.

In our opinion, except for the noncompliance described in the preceding paragraph, 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, 1999.

Internal Control Over Compliance

The management of Muskingum 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.

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgement, could adversely effect the County's ability to administer a major federal program in accordance with the applicable requirements of laws, regulations, contracts, and grants. Reportable conditions are described in the accompanying Schedule of Findings as items 1999-61060-001 and 1999-61060-002.

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. Our consideration of the internal control over compliance would not necessarily disclose all matters in the in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe item 1999-61060-001 described above is a material weakness. We also noted other matters involving the internal control over federal compliance that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 26, 2000.

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, 1999, and have issued our report thereon dated June 26, 2000, wherein we noted that the Zanesville-Muskingum County Port Authority no longer meets Government Accounting Standard No. 14 requirements for inclusion in the County's financial statements. Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying Schedule of Federal Awards Receipts and Expenditures is presented for purposes 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 a whole.

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



Jim Petro
Auditor of State

June 26, 2000

**FINANCIAL CONDITION
MUSKINGUM COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
FOR THE YEAR ENDED DECEMBER 31, 1999**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	Yes
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	Yes
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Qualified
(d)(1)(vi)	Are there any reportable findings under § .510?	Yes
(d)(1)(vii)	Major Programs (list):	Community Development Block Grant Program (CFDA #14.228 Water and Waste Disposal Systems for Rural Communities (CFDA #10.760)
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	No

**FINANCIAL CONDITION
MUSKINGUM COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
FOR THE YEAR ENDED DECEMBER 31, 1999
(Continued)**

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

There are no findings related to the financial statements required to be reported in accordance with GAGAS.

3. FINDINGS FOR FEDERAL AWARDS

Finding Number	1999-61060-001
CFDA Title and Number	Water and Waste Disposal Systems for Rural Communities (CFDA #10.760)
Federal Award Number/Year	92-31/92-33
Federal Agency	U. S. Department of Agriculture
Pass-Through Agency	N/A

Office of Management and Budget (OMB) Circular A-133.300(a) states the auditee shall identify in its accounts all federal awards received and expended and the federal programs under which they were received, including, as applicable, the CFDA title and number, the award number and year, the name of the federal agency and the name of the pass-through entity. OMB Circular A-133.205(a) states the determination of when an award is expended is based on when the activity related to the award occurs. Generally, the activity pertains to events that require the non-federal entity to comply with laws, regulations, and the provisions of contracts or grant agreements, such as: expenditure/expense transactions associated with grants, cost-reimbursement contracts, cooperative agreements, and direct appropriations; the disbursement of funds passed through to subrecipients; the use of loan proceeds under loan and loan guarantee programs; the receipt of property; the receipt of surplus property; the receipt or use of program income, the distribution or consumption of food commodities; the disbursement of amounts entitling the non-Federal entity to an interest subsidy; and, the period when insurance is in force.

When performing tests to assure the completeness of the County's Schedule of Federal Awards Receipts and Expenditures (the Schedule), we identified a Rural Development Program that included both a grant and a loan which were not previously identified as a federal program by the County. As a result of the County not identifying this federal program to us, the original Schedule was incomplete and it was necessary for us to perform additional single audit procedures, once we were aware of the existence of the program. The program expenditures which had not been previously reported to us were \$900,000 and are now included in the Schedule.

We recommend the County take the necessary steps to assure all federal program activity is reported in future schedules as required by OMB Circular A-133. The County should consider utilizing a grants coordinator who could process all grant applications which would help assure compliance with federal reporting requirements.

**FINANCIAL CONDITION
MUSKINGUM COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
FOR THE YEAR ENDED DECEMBER 31, 1999
(Continued)**

3. FINDINGS FOR FEDERAL AWARDS (Continued)

Finding Number	1999-61060-002
CFDA Title and Number	Water and Waste Disposal Systems for Rural Communities (CFDA #10.760)
Federal Award Number/Year	92-31/92-33
Federal Agency	U. S. Department of Agriculture
Pass-Through Agency	N/A

Three of eighteen partial payment estimates relating to the Adamsville Sewer Construction Project were paid before obtaining approval by the Rural Development Agency. Also, invoices were paid on contracts in excess of original contract amounts on three separate occasions prior to change orders being approved by the Agency. 7 C.F.R. Section 1780.45(e)(4), states in part, that project costs will be monitored by the Agency's processing office. Invoices should be approved by the borrower and their engineer, as appropriate, and submitted to the processing office for concurrence. Also, 7 C.F.R. Section 1780.75(h), states in part, the construction contract shall require that all contract change orders be concurred in by the Agency.

Without obtaining Agency concurrence prior to contract payments being made, ineligible or unauthorized costs could be incurred and later disallowed.

Although all partial payment estimates and contract change orders were eventually approved by the Agency, we recommend all future partial payment requests and change orders be approved by the Agency prior to payments being made, should other projects be funded by the Rural Development Agency.

FINANCIAL CONDITION
MUSKINGUM COUNTY
SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A -133 § .315 (b)
FOR THE YEAR ENDED DECEMBER 31, 1999

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No <u>Longer Valid</u> ; <i>Explain:</i>
1998-61060-001	OMB Circular A-133.300(a) citation for failing to identify in its accounts all federal awards received and expended.	No.	Not Corrected - County management was not aware of this noncompliance until the re-issuance of the 1998 audit report.

**FINANCIAL CONDITION
MUSKINGUM COUNTY
CORRECTIVE ACTION PLAN
OMB CIRCULAR A-133, SECTION .315(c)
FOR THE YEAR ENDED DECEMBER 31, 1999**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
1999-61060-001	The 1999 Schedule of Federal Awards Receipts and Expenditures has been corrected to reflect all federal activity, including the activity of the Water and Waste Disposal Systems Program. Additional steps will be taken to assure all County department heads understand the requirement to identify all federal activity to the County Auditor in order for an accurate Schedule of Federal Awards Receipts and Expenditures to be prepared.	June 30, 2000.	R. Edward Kenily, Chairman, Board of County Commissioners.
1999-61060-002	County management has been made aware of the requirement to obtain Agency concurrence prior to the processing of partial pay estimates and change orders. No additional action is required at this time.	June 30, 2000.	R. Edward Kenily, Chairman, Board of County Commissioners.

Muskingum County, Ohio

**Comprehensive Annual
Financial Report**

For the Year Ended December 31, 1999

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 Boyer Ann Bonifant
Marge Wright

Personal Property Division

Regina K. Price, Supervisor

Mollye A. Beale

Data Processing

Alan K. Reed, Systems Manager

Appraisal Division

Todd Hixson

Fiscal Service Division

Debra J. Nye, Chief Administrator

Jan E. Bates Jennifer Scott
Beth Norman Lori Spiker

**Inspector of Weights
and Measures**

Charles Conkle

Muskingum County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 1999
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Muskingum County Auditor

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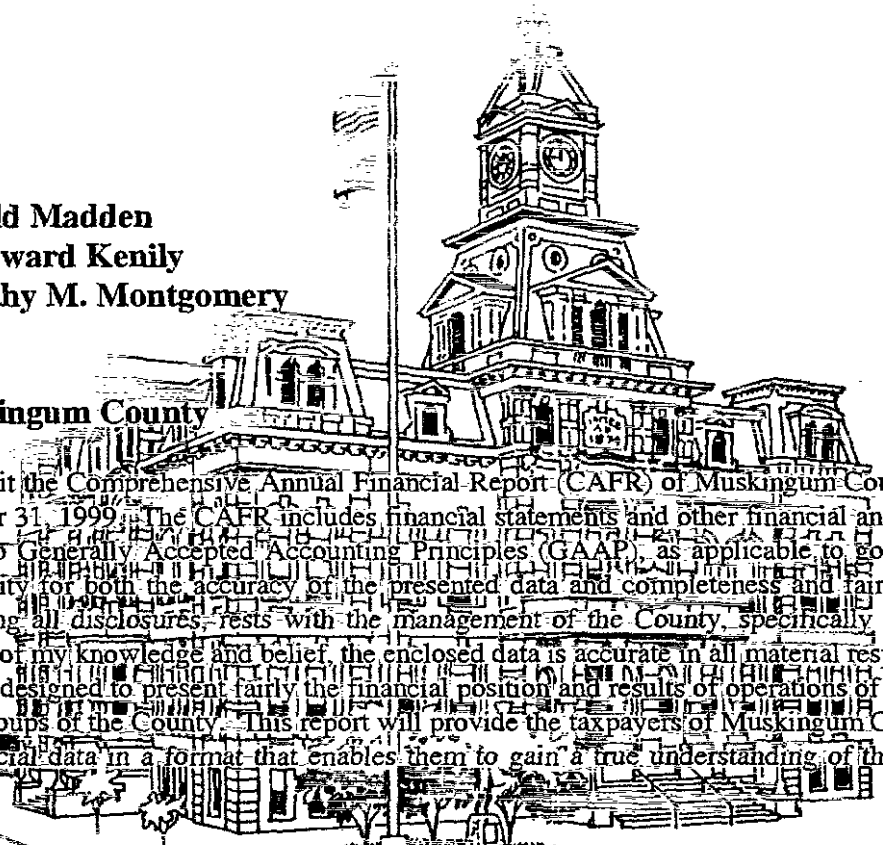
Anita J. Adams

AUDITOR

June 26, 2000

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

Citizens of Muskingum County



I am pleased to submit the Comprehensive Annual Financial Report (CAFR) of Muskingum County for the year ended December 31, 1999. The CAFR includes financial statements and other financial and statistical data that conforms to Generally Accepted Accounting Principles (GAAP), as applicable to governmental entities. Responsibility for both the accuracy of the presented data and completeness and fairness of the presentation, including all disclosures, rests with the management of the County, specifically the County Auditor. To the best of my knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds and account groups of the County. This report will provide the taxpayers of Muskingum County with comprehensive financial data in a format that enables them to gain a true understanding of the County's financial affairs.

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

GENERAL INFORMATION

Muskingum County was created by an act of the Ohio General Assembly on March 1, 1804. The name "Muskingum" is derived from the Delaware Indian language, meaning "Elk Eye River," which refers to the Muskingum River. The first courthouse, a two story hewn-log building, was erected in 1808 on the corner of Fourth and Main Streets in Zanesville at a cost of \$480. The present courthouse was built at the same location in 1874 at a cost of \$223,160.

Muskingum County encompasses twenty-five townships, ten villages, and the City of Zanesville which is the County seat. The County includes 653 square miles and has an estimated population of 84,169. The population for the City of Zanesville is 28,655.

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

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

Excellent medical care is available to area citizens through Bethesda Hospital and Good Samaritan Medical Center. These facilities offer a total of 385 beds and were recently combined to create Genesis Health Care Systems.

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

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

REPORTING ENTITY

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

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

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

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

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

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 931 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.

Welfare and Public Assistance

The County Department of Human Services administers the public welfare functions with the County. The Department is headed by a Human Services Director who is appointed by and responsible to the Board of County Commissioners.

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

The Department is the largest department in the County government, with 164 full-time employees on its payroll as of December 31, 1999, and is primarily accounted for in the Public Assistance Special Revenue Fund.

County Child Welfare Program

This Program provides for foster care and other children services in the County and is administered by the five-member Children Services Board. The Board of County Commissioners appoints four members, and the Juvenile Court appoints one. Each member serves a four-year term. Operating expenditures for 1999 were \$4,628,352. In 1985, County voters approved a 2.0 mill levy for operating expenses of the Children Services Board. This levy was first collected in 1986 was voted as a ten year replacement levy in 1995 and will expire in 2005. The activity of this program is reflected in the Children Services Levy Special Revenue Fund.

Veterans Service Commission

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

Mental Retardation And Developmental Disabilities Program

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

Mental Health Program

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

County Home

The County Home is a 75-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 67 residents.

The County Home has 61 employees including, among others, one general practitioner employed by contract, four registered nurses, nine licensed practical nurses, approximately nineteen nurses aides, one nursing supervisor, approximately twenty-three employees in dietary, laundry, and maintenance activities, three office clerks and one superintendent.

Revenues for operating the County Home are derived primarily from a 2.0 mill five-year levy passed in 1985, renewed in 1990 and 1995. 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. The county plans to place a 2.0 mill five-year replacement levy on the ballot in November, 2000.

Tuberculosis Clinic

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

Justice System

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

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

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

ECONOMIC CONDITION AND OUTLOOK

Overview

Muskingum County's economy remained strong during 1999, bolstered by several new business developments and an ever-growing tourism industry.

The biggest boost occurred in May with the announcement of a massive, new distribution center for Dollar General Corporation. The 1.1 million square-foot facility is expected to be operational by early 2001 and employ 350 workers. The complex includes a truck-maintenance facility and parking for more than 1,000 truck trailers and is situated on 250 acres in EastPointe, the community's newest industrial park. This complex represents a \$118 million investment. The project required the removal of 2.25 million cubic yards of dirt and rock and the pouring of 38,000 cubic yards of concrete. Once complete, the building will house 26 acres under roof and will have 170 truck doors. An additional 44 acres will be under asphalt.

Several smaller but no less important projects were also announced during 1999. Plaskolite Inc., a Columbus-based manufacturer of sheet plastic products, announced it would build a satellite plant on a 78-acre site in the Airport Distribution Park. That project is located next to another project that represents Muskingum County's first Japanese-owned business, Han-Yei Inc., which will supply coatings for the automotive paint industry. Accco Inc., a manufacturer of industrial ceramic products located in Roseville, opened for business in January and announced a much-needed production expansion by year's end.

The continuation of growth for Zanesville and Muskingum County led *Site Selection* magazine to place the community 17th on its list of the "Top 50 Small Towns for Corporate Facilities," published in the March 2000 issue.

A wildly successful 1999 was tempered in April 2000, however, when Lear Corp. announced the closure of its plant on Ceramic Avenue in Zanesville. Lear had purchased United Technologies' two Zanesville plants in late 1998. Nearly 400 workers are to lose their jobs when the Ceramic Avenue plant closes in October 2000. The company's other facility on Linden Avenue, with a workforce of about 750, is to remain open.

Infrastructure

An essential location and excellent transportation amenities have always been a strength in the local economy which grew during 1999.

The Ohio Department of Transportation continued work on the Ohio 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 60. The final leg of the project, from just north of Frazeytsburg eastward to Ohio 60, is expected to begin in 2000. The road project was spurred by the tremendous growth of The Longaberger Company.

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

Local officials continued with plans to construct a new county road between Zanesville and Dresden. The limited-access, two-lane highway called NorthPointe Drive will run from its current northern terminus at Richvale Road and intersect with Ohio 60 near the Main Street intersection in Dresden. The roadway will be approximately three miles shorter than the corresponding section of Ohio 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 continuing through the early portion of 2000. The project is targeted for completion in late 2001 and will include enough right-of-way for expansion to a four-lane highway in the future. The Longaberger Company, through a Tax Increment Financing agreement tied to its new 500,000 square-foot distribution center, is helping to fund part of the cost. Local officials have also secured a low-interest loan from ODOT's State Infrastructure Bank.

Also authorized during 1999 was a corridor study for a proposed road that would connect Ohio 93 near Avondale with U.S. 40 near Interstate 70 just west of Zanesville. Local officials view this project as critical for creating economic development possibilities in southern Muskingum County and beyond.

Our community's lead economic development agency, the Zanesville-Muskingum County Port Authority, further developed the brand-new EastPointe Industrial Park in response to Dollar General's distribution center project. The 1,200-acre tract just northeast of the city in Washington Township was purchased in early 1998. Before Dollar General announced its plans in May 1999, local officials believed it would be several years before it could be developed into the community's third fully served industrial park. Projects to extend water services, through the East Muskingum Water Authority, and to build an access road were begun in late 1999. Two towers carrying American Electric Power transmission lines were raised to accommodate ground clearance, and a township road was realigned to meet Dollar General's property needs. Sanitary sewer service was planned for installation beginning Spring 2000.

Marketing

The Port Authority and the Zanesville-Muskingum County Chamber of Commerce continued their coordinated commitment to market the community, combining resources on national and regional advertising ventures and through attendance at trade shows. The announcement of *Site Selection's* "Top 50 Small Towns for Corporate Facilities" list was accompanied by an ad trumpeting Muskingum County's ranking and how the community had earned it. Local representatives also participated in the Mid-Ohio Development Exchange's "Preview Mid-Ohio" show in Columbus and were part of the Eastern Ohio Development Association's contingent at the NACORE show and convention in Atlanta. The Port Authority and Chamber of Commerce also collaborated on a project co-funded by the Ohio Department of Development's First Frontier Fund. It featured 22 Ohio counties, including Muskingum, and appeared in the July 1999 issue of *Area Development* magazine. The project also provided promotional folders and inserts for use with economic development marketing purposes.

The Port Authority and Chamber of Commerce also continued their Retention & Expansion program during 1999. Local development representatives queried 55 local employers to share information and assist with concerns.

Tourism

Tourism continued its growth as a major industry for Muskingum County. During 1999, an estimated 2.5 million people enjoyed the community's wide range of recreational and cultural activities. That number includes people who arrived here on more than 4,300 motorcoach tours. The Longaberger Company's influence continued to grow, as more than 800,000 people visited the basket-maker's manufacturing campus near Frazeytsburg and the related shops and restaurants in Dresden. The company opened the first of two planned golf courses during summer 1999, as well as The Homestead, a large entertainment complex adjacent to the company's manufacturing and distribution campus just east of Frazeytsburg. The Wilds, a 9,100-acre endangered species preserve near Chandlersville in southeastern Muskingum County, hosted more than 1,000 visitors in 1999. Tourists also enjoyed stops at the National Road/Zane Grey Museum near Norwich, three state parks, the Zanesville Art Center, Historic Zanesville, the Lorena Sternwheeler, and the famous Y Bridge.

The Zanesville-Muskingum County Welcome Center, located at the foot of the Fifth Street ramp from Interstate 70, welcomed or entertained or met the needs of more than 14,000 visitors during 1999.

The community's most traditional allure - pottery - grew some more during 1999. Buckeye Stoneware renovated the former Ritchey Sign Co. building in the Historic Putnam District and opened for business. The facility includes a paint-your-own pottery area. In addition, Ater China opened an outlet store in Roseville and another "working attraction," Terra Cotta Winery, opened during the year.

Agriculture

Muskingum County remained strong in agriculture. According to state statistics for 1998 (the last year available for statistics), the market value of agricultural products sold during 1998 was nearly \$24 million. Livestock sales accounted for 44 percent of that market value while crop sales accounted for the rest. The average per farm was \$21,919. It has been estimated that each dollar generated through agricultural productions adds four dollars to the local economy.

In 1998, there were 1,190 farms totaling 190,000 acres in Muskingum County, an average of 160 acres per farm. As of January 1, 1999, the county ranked fifth among Ohio's 88 counties for all sheep and lambs (3,900) and sixth in all cattle and calves (27,400). Among the cash crops, Muskingum County's top ranking was 3rd for all hay, with a yield 2.80 tons per acre with 40,400 acres harvested.

Labor

The total labor force in Muskingum County at the end of 1999 was 44,300, up about 1,300 from 1998. The 1999 unemployment average was 6.7 percent, up slightly from 6.4 percent the year before. The wholesale and retail trade sector showed the most employees (10,135), followed by services (9,807) and manufacturing (9,610).

MAJOR INITIATIVES

Current Year Projects

1999 Enterprise Zone Agreements and Projects. Nine companies entered into Enterprise Zone Agreements with local governments and Muskingum County during 1999. Existing companies that signed tax abatement agreements on expansion projects were BDP Services/Sports Art, Buckeye Stoneware, Carl Rittberger Sr., and Mattingly Foods. In addition, Accco Inc., Carlisle Home Products USA, Dollar General, Full Spectrum Custom Products and Han-Yei committed to new projects, with Accco signing an agreement for an expansion before the year's end.

As of early April 2000, there were 67 active Enterprise Zone Agreements in Muskingum County. Two agreements expired during 1999 - one for Anchor Glass Container/Zanesville Mould and one for Red Lobster/General Mills.

Business Openings. Mohenis Services Inc., based in Petersburg, Va., opened its industrial laundry plant in NorthPointe in late June. Buckeye Stoneware purchased and renovated the former Ritchey Sign Co. building at the foot of the Sixth Street Bridge in Zanesville's Historic Putnam District.

Infrastructure. Demolition of the decaying Sixth Street Bridge in Zanesville, which spans the Muskingum River and is a major link to the south, occurred in August 1999. Contractors were to complete the new bridge within one year. The project was developed to minimize the economic impact on businesses in the Historic Putnam District and help alleviate traffic flow problems expected to occur once the steel span that carries U.S. 22 and Ohio 93 was removed.

Future Projects

2000 Enterprise Zone Agreements and Projects. Three companies signed tax abatement agreements for projects during the early part of 2000:

- SEOIL Industrial LTD., based in Seoul, Korea, announced a project for the Airport Distribution Park in March 2000. The company manufactures plastic drinking straws and will be known locally as SI USA. It is the primary supplier of drinking straws for Kraft Foods products. The \$4.65 million project will result in 50 new jobs for the community. It is also the third foreign-investment project for Muskingum County.
- General Warehouse & Transportation Inc. announced in April 2000 that it would construct a 350,000 square-foot addition to the former General Electric distribution center in New Concord. The company, whose largest customer is Colgate-Palmolive Co., will create 71 new jobs because of the project. Total investment in construction, equipment and new inventory was estimated at more than \$28 million.
- White Castle System Inc. announced in late March 2000 that it would construct a 34,000 square-foot meat-patty processing and distribution plant in the airport Distribution park. The roughly \$8 million investment will create 35 new full-time jobs.

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

Northpointe Drive. This project by the Muskingum County Transportation Improvement District continued albeit slowly during 1999. The TID 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 continuing into early 2000. Construction was expected to begin later in 2000 with completion in late 2001. The new, limited-access two-lane section will be about three miles shorter than the corresponding section of Ohio 60, and far less winding.

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

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

FINANCIAL INFORMATION

Basis of Accounting

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

Internal Control

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

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

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

Budgetary Control

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

General Government Functions

Revenues for the governmental funds, which include General, Special Revenue, Debt Service, and Capital Projects funds totaled \$58,835,211 in 1999. The following schedule presents a summary of all governmental funds' revenues for the year ended December 31, 1999. The revenues are compared to the prior year.

Revenues	1998 Amount	1999 Amount	1999 % of Total	Change	Percent Change
Property and Other Taxes	\$10,423,478	\$10,994,058	18.69%	\$570,580	5.47%
Permissive Sales Taxes	11,643,851	12,443,482	21.15	799,631	6.87
Charges for Services	4,620,348	4,916,318	8.36	295,970	6.41
Licenses and Permits	663,625	460,647	.78	(202,978)	(30.59)
Fines and Forfeitures	569,867	680,074	1.16	110,207	19.34
Intergovernmental	23,503,715	26,026,984	44.23	2,523,269	10.74
Special Assessments	169,511	166,026	.28	(3,485)	(2.06)
Interest	2,065,513	2,487,299	4.23	421,786	20.42
Rent	352,274	258,385	.44	(93,889)	(26.65)
Payment in Lieu of Taxes	88,232	94,349	.16	6,117	6.93
Other Revenue	142,301	307,589	.52	165,288	116.15
Total Revenues	\$54,242,715	\$58,835,211	100.00%	\$4,592,496	8.47%

Taxes and intergovernmental receipts are the major components of the County's revenues. The 6.21 percent increase in taxes over 1998 levels was the result of general economic growth in the County. Intergovernmental revenues increased \$2,523,269 or 10.74 percent during 1999 due to increased motor vehicle license receipts, gas tax receipts, and other State shared revenue.

Charges for services reflect a \$295,970 increase primarily due to an increase in sheriff's and other departmental charges for services. Licenses and permits decreased by \$202,978 due to a decrease in the amount of licenses sold in the County during 1999. Fines and forfeitures reflect increases primarily due to the collections of delinquent fines and forfeitures. Interest revenue reflects an increase of \$421,786 due to better investment earnings during 1999. Rent reflects a decrease of \$93,889 or (26.65) percent due to a decrease in rent from the County parking lot and County office buildings. Other revenues increased \$165,288 or 116.15 percent due to an increase in reimbursements from prior years. 1999 was the second year for collection of payment in lieu of taxes from the Lowe's Corporation from the Brandywine Loop Extension debt.

The following schedule presents a summary of all governmental fund expenditures for the year ended December 31, 1999 which totaled \$59,894,925:

Expenditures	1998 Amount	1999 Amount	1999 % of Total	Change	Percent Change
General Government:					
Legislative and Executive	\$6,198,091	\$7,333,296	12.23%	\$1,135,205	18.32%
Judicial	2,637,207	2,778,603	4.64	141,396	5.36
Public Safety	5,693,644	6,256,357	10.44	562,713	9.88
Public Works	4,716,899	4,710,733	7.86	(6,166)	(0.13)
Health	662,005	983,309	1.64	321,304	48.53
Human Services	22,552,590	26,578,488	44.42	4,025,898	17.85
Other	2,600	4,000	.01	1,400	53.85
Refund of Property Taxes	37,432	32,030	.05	(5,402)	(14.43)
Capital Outlay	2,469,693	7,362,288	12.28	4,892,595	198.11
Intergovernmental	3,242,232	1,620,793	2.70	(1,621,439)	(50.00)
Debt Service	1,966,950	2,235,028	3.73	268,078	13.63
Total Expenditures	\$50,179,343	\$59,894,925	100.00%	\$9,715,582	19.36

Overall, expenditures increased \$9,715,582. General government expenditures increased \$1,276,601 due to inflationary increases for salaries, employee benefits, supplies, and equipment. Public Safety increased \$562,713 or 9.88 percent due to inflationary increases in salaries, employee benefits, supplies, and equipment purchases. Health expenditures increased \$321,304 due to increased expenditures in vital statistics, other health, and tuberculosis clinic expenditures. Human services increased \$4,025,898 or 17.85 percent due to increased expenditures in Public Assistance, Child Support Enforcement, Children Services, and Starlight School Levy. 1999 was the third year for the Refund of Property Taxes for the overpayment of taxes in prior years by the Texas Eastern Transmission Corporation. Capital outlay expenditures increased \$4,892,595 due to the start and completion of several construction projects in 1999. Debt Service expenditures increased 13.63 percent due to principal and interest payments on the County Office Building Construction, Library Bonds, and Detention Center Construction note indebtedness.

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 1999 was \$10,052,253 and the 1998 balance was \$10,112,267. This represents a decrease of \$60,014 or (.59) percent which can be attributed to increases in operating transfers out.

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 \$400,997 for the year ended December 31, 1999, and deficit retained earnings of \$6,985,458. This loss can be primarily attributed to depreciation expense. Management will review the sewer operations and determine the appropriate measure to be taken. The Sunshine Child Care Enterprise Fund had a net income of \$21,859 for the year ended December 31, 1999, and retained earnings of \$22,576.

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 \$1,086,320 for the year ended December 31, 1999. The Self-Insurance Health Internal Service Fund had a net income of \$160,013 for the year ended December 31, 1999, and deficit retained earnings of \$613,358. 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 \$926,307 and retained earnings of \$3,498,323. 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 1999 totaled \$2,496,740 for the County (Primary Government), \$14,852 for Muskingum Starlight Industries, Inc., and \$2,370 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, and crime insurance, the County has addressed these various types of risks.

Under the CORSA program for general liability, auto liability, errors and omissions for public officials, and law enforcement liability, the County has \$1,000,000 of total liability coverage and \$1,000,000 aggregate with a \$2,500 deductible per occurrence. Property damage is on a replacement cost basis for a blanket amount of \$32,170,883 on buildings and contents. Boiler and machinery are covered in the amount of \$50,000,000 for extended comprehensive. Employee dishonesty, money and securities inside and out, money orders and counterfeit, and depositor's forgery are covered in the amount of \$250,000 for each and every loss and \$1,000,000 aggregate. Third-party liability claims which occur as a result of the Year 2000 issue coverage are provided by CORSA with a limit of \$50,000.

During 1992, the county entered into a "retrospective rating program" in conjunction with the State of Ohio for Workers' Compensation. The County established a Workers' Compensation Self-Insurance fund to accumulate premiums. A portion of these premiums is paid to the State of Ohio for administrative costs and current claims, and the remaining premiums are maintained for the payment of future claims.

Muskingum County established a Loss Prevention Coordinator in 1985 who works with Gallagher Bassett Consulting Services 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. An administrator was hired to monitor and process all claims. The County carries an excess coverage insurance policy for individual claims in excess of \$50,000 and aggregate annual claims in excess of \$1,842,671. The County also offers Aetna U.S. Health Care and Community Health Plan of Ohio to those employees who prefer this type of health coverage. The County also offers life insurance coverage through UNUM, Inc., vision coverage through the Vision Service Plan, Inc., and dental care coverage through Ameritas Life Insurance Corp.

Debt Administration

The County had \$18,680,000 in general obligation bonds outstanding as of December 31, 1999. The County Office Building Bonds and the 1999 County Facilities Refunding Bonds in the amount of \$8,255,000 will be retired through rental income from departments located in the building. Library bonds in the amount of \$1,425,000 were issued to build a new library for the Muskingum County Library. Under Ohio law, the County is required to receive the Library's levy proceeds to administer the repayment of the debt for the library. During 1999, the County issued \$9,000,000 in general obligation bonds used to construct a child support enforcement agency building and a juvenile detention facility. These bonds are going to be repaid from property taxes.

Avondale Special Assessment, Falls Township OWDA, Maysville Special Assessment OWDA, and Nob Hill Special Assessment Bonds in the amount of \$1,358,001 will be repaid by special assessments levied against property owners who specifically benefitted from the sewer project financed from the bonds. Should the property owners fail to pay their assessment, the County would be responsible for the debt service payment.

The County had \$1,855,500 in outstanding sewer revenue bonds, \$1,311,070 in outstanding sewer general obligation bonds as well as the \$372,651 Maysville Mortgage OWDA loan to be paid from Sewer Fund revenues derived by the County from operation of the sewer system.

The County also had \$5,903,352 in outstanding notes. Of that total, \$3,155,000 represent general obligation bond anticipation notes. The note proceeds were used to fund road equipment in the special revenue funds and a road extension in the capital projects funds. The County issued \$2,650,000 in a new bond anticipation notes during 1999 for the construction of a detention center. The Brandywine Loop Extension notes will be retired with payments in lieu of taxes. All other bond anticipation notes will be reissued annually until the County decides to issue bonds. During 1999, the County issued \$716,477 in revenue anticipation notes associated with an energy conservation loan that will be retired with savings from energy conservation measures. The County had \$142,320 in Ohio Public Works Commission (OWPC) revenue anticipation notes outstanding as of December 31, 1999. These notes were issued for various road projects in the County and will be repaid with motor vehicle permissive tax revenues. During 1999, the County issued \$1,980,000 in new bond anticipation notes for various sewer projects. These notes will be reissued annually until the County decides to issue bonds. As of December 31, 1999, the legal debt margin within the overall debt limitation was \$23,346,172.

INDEPENDENT AUDIT

Included in the report is an unqualified audit opinion rendered on the County's financial statements as of December 31, 1999 by our independent auditor, Jim Petro, Auditor of State. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the Federal Single Audit Act Amendments of 1996 and related OMB Circular A-133.

AWARDS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Muskingum County for the fiscal years ended December 31, 1991, 1992, 1993, 1994, 1995, 1996, 1997 and 1998. The Government Finance Officers Association (GFOA) awards a certificate of achievement for Excellence in Financial Reporting to those governments that publish a Comprehensive Annual financial Report (CAFR) whose contents and format conforms to program standards. A certificate is valid for the period of one year. Since this report was prepared with the stringent guidelines of the Certificate of Achievement Program in mind, it will be submitted to GFOA to determine eligibility for the certificate.

ACKNOWLEDGMENTS

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

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

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

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

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

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

Sincerely,

A handwritten signature in black ink that reads "Anita J. Adams". The signature is written in a cursive style with a large, prominent initial "A".

Anita J. Adams
Muskingum County Auditor

Certificate of Achievement for Excellence in Financial Reporting

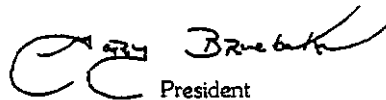
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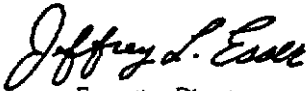
Muskingum County,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 1998

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, 1999

Board of Commissioners

Donald Madden
R. Edward Kenily
Dorothy M. Montgomery

County Auditor

Anita J. Adams

County Treasurer

George W. Roll

County Recorder

Karen B. Vincent

County Engineer

Loren C. Camp

Court of Common Pleas
General

Mark C. Fleegle
Howard S. Zwelling

County Court

Jeffrey A. Hooper
Thomas Payne

Clerk of Courts

Todd A. Bickle

County Coroner

Dr. Howard Marsh

Prosecutor

D. Michael Haddock

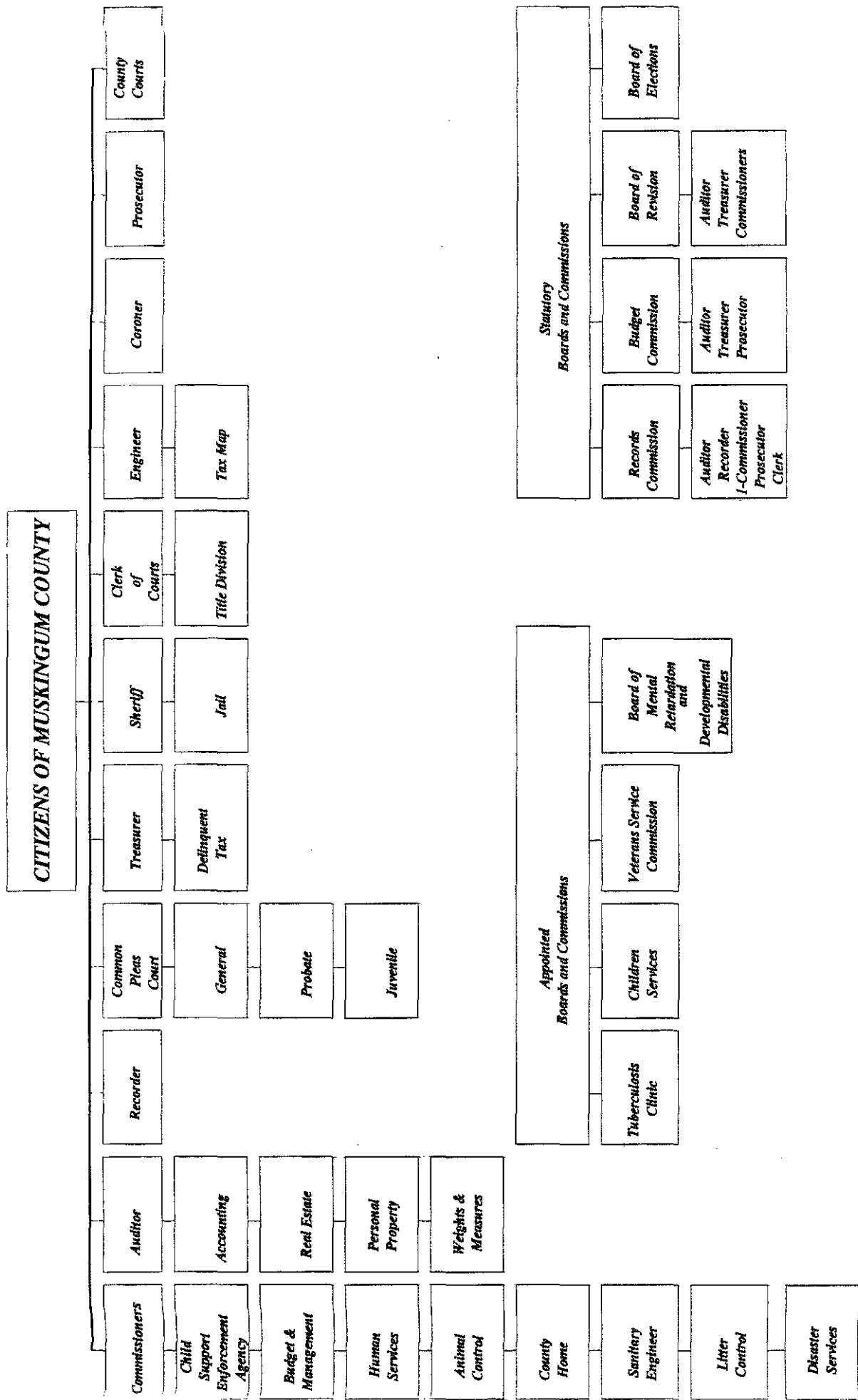
County Sheriff

Robert J. Stephenson

Court of Common Pleas
Probate and Juvenile

Joseph A. Gormley

ORGANIZATION OF MUSKINGUM COUNTY



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FINANCIAL SECTION



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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

REPORT OF INDEPENDENT ACCOUNTANTS

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

We have audited the accompanying general purpose financial statements of Muskingum County, as of and for the year ended December 31, 1999, as listed in the table of contents. These general purpose financial statements are the responsibility of Muskingum County management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards 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, 1999, and the results of its operations and the cash flows of its proprietary fund types, nonexpendable trust funds, and component units, for the year then ended in conformity with generally accepted accounting principles.

As disclosed in Note 3, the Zanesville-Muskingum County Port Authority no longer meets Government Accounting Standard No. 14 requirements for inclusion in the County's financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2000 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.

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

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

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

Jim Petro
Auditor of State

June 26, 2000

Muskingum County, Ohio
 Combined Balance Sheet
 All Fund Types, Account Groups and
 Discretely Presented Component Units
 December 31, 1999

	Governmental Fund Types				Proprietary
	General	Special Revenue	Debt Service	Capital Projects	Enterprise
Assets and Other Debits:					
Assets:					
Equity with County Treasurer:					
Equity in Pooled Cash and Cash Equivalents	\$8,489,855	\$15,847,950	\$1,743,104	\$12,761,652	\$3,173,283
Cash and Cash Equivalents	0	0	0	0	0
Cash and Cash Equivalents in Segregated Accounts	0	39,425	0	0	0
Cash and Cash Equivalents with Fiscal Agents	0	0	0	0	0
Receivables:					
Permissive Sales Taxes Accounts	1,101,647	0	0	0	0
Special Assessments	58,114	8,114	0	204	733,959
Interfund	143,330	133,018	116	0	0
Accrued Interest	450,336	0	0	0	0
Revolving Loans	0	12,202	0	0	0
Due from Other Funds	11,717	70,507	0	0	0
Due from Component Unit	0	0	0	1,620,000	0
Due from Agency Funds:					
Property Taxes	2,175,388	9,216,779	708,265	0	0
Special Assessments Accounts	0	0	2,975,496	0	0
Due from Other Governments	52,975	0	0	0	0
Materials and Supplies Inventory	235,562	1,528,698	0	5,125	12,500
Deferred Charges	105,220	306,784	0	0	120
Prepaid Items	0	0	0	0	39,122
Advances to Other Funds	77,715	11,648	0	0	0
Fixed Assets (Net, where applicable, of Accumulated Depreciation)	543,000	0	0	0	0
	0	0	0	0	24,196,456
Other Debits:					
Amount Available in Debt Service					
Fund for Retirement of General Obligation Bonds	0	0	0	0	0
Amount Available in Debt Service					
Fund for Retirement of Special Assessment Bonds	0	0	0	0	0
Amount to be Provided from					
General Government Resources	0	0	0	0	0
Amount to be Provided from					
Special Assessments	0	0	0	0	0
Total Assets and Other Debits	\$13,444,859	\$27,175,125	\$5,426,981	\$14,386,981	\$28,155,440

Fund Types	Fiduciary	Account Groups		Totals (Memorandum		Totals (Memorandum
	Fund Types			Only)		Only)
Internal Service	Trust and Agency	General Fixed Assets	General Long-Term Obligations	Primary Government	Component Units	Reporting Entity
\$3,074,396	\$5,931,388	\$0	\$0	\$51,021,628	\$0	\$51,021,628
0	0	0	0	0	1,160,072	1,160,072
187,158	1,330,590	0	0	1,557,173	0	1,557,173
52,070	0	0	0	52,070	0	52,070
0	48,720,356	0	0	49,822,003	0	49,822,003
0	89,341	0	0	889,732	60,607	950,339
0	4,271,115	0	0	4,271,115	0	4,271,115
0	0	0	0	276,464	0	276,464
0	0	0	0	450,336	0	450,336
0	0	0	0	12,202	0	12,202
844,839	93,955	0	0	1,021,018	0	1,021,018
0	0	0	0	1,620,000	0	1,620,000
0	920,669	0	0	13,021,101	0	13,021,101
0	0	0	0	2,975,496	0	2,975,496
0	0	0	0	52,975	0	52,975
0	526,390	0	0	2,308,275	0	2,308,275
0	0	0	0	412,124	22,421	434,545
0	0	0	0	39,122	0	39,122
0	0	0	0	89,363	2,251	91,614
0	0	0	0	543,000	0	543,000
0	0	35,386,339	0	59,582,795	65,965	59,648,760
0	0	0	1,540,999	1,540,999	0	1,540,999
0	0	0	202,221	202,221	0	202,221
0	0	0	18,919,504	18,919,504	0	18,919,504
0	0	0	1,155,780	1,155,780	0	1,155,780
<u>\$4,158,463</u>	<u>\$61,883,804</u>	<u>\$35,386,339</u>	<u>\$21,818,504</u>	<u>\$211,836,496</u>	<u>\$1,311,316</u>	<u>\$213,147,812</u>

(continued)

Muskingum County, Ohio
 Combined Balance Sheet
 All Fund Types, Account Groups and
 Discretely Presented Component Units (Continued)
 December 31, 1999

	Governmental Fund Types				Proprietary
	General	Special Revenue	Debt Service	Capital Projects	Enterprise
Liabilities					
Fund Equity and Other Credits:					
Liabilities:					
Accounts Payable	\$433,888	\$902,942	\$0	\$87,190	\$29,201
Contracts Payable	29,830	82,182	0	687,969	17,489
Accrued Wages and Benefits	276,243	529,310	0	0	12,000
Compensated Absences Payable	15,243	34,640	0	0	22,055
Tax Refund Payable	0	0	0	0	0
Retainage Payable	0	34,321	0	138,481	0
Interfund Payable	0	276,348	0	0	116
Due to Other Funds	321,737	609,065	0	0	10,562
Due to Other Governments	140,277	305,109	0	0	36,543
Due to Primary Government	0	0	0	0	0
Deferred Revenue	2,175,388	10,051,978	3,683,761	0	0
Undistributed Monies	0	0	0	0	0
Due to Others	0	0	0	0	0
Accrued Interest Payable	0	0	0	70,715	35,458
Notes Payable	0	0	0	3,923,352	1,980,000
Claims and Judgments Payable	0	0	0	0	0
Capital Leases Payable	0	0	0	0	0
Advances from Other Funds	0	0	0	0	543,000
OWDA Loans Payable	0	0	0	0	372,651
General Obligation Bonds Payable	0	0	0	0	1,278,758
Revenue Bonds Payable	0	0	0	0	1,855,500
Special Assessment Debt with Governmental Commitment	0	0	0	0	0
Total Liabilities	3,392,606	12,825,895	3,683,761	4,907,707	6,193,333
Fund Equity and Other Credits:					
Investment in General Fixed Assets	0	0	0	0	0
Contributed Capital	0	0	0	0	28,924,989
Retained Earnings:					
Unreserved (Deficit)	0	0	0	0	(6,962,882)
Fund Balance:					
Reserved (See Note 26)	1,216,949	1,739,936	0	7,120,223	0
Unreserved:					
Undesignated (Deficit)	8,835,304	12,609,294	1,743,220	2,359,051	0
Total Fund Equity and Other Credits	10,052,253	14,349,230	1,743,220	9,479,274	21,962,107
Total Liabilities, Fund Equity and Other Credits	\$13,444,859	\$27,175,125	\$5,426,981	\$14,386,981	\$28,155,440

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	\$1,453,221	\$10,961	\$1,464,182
0	0	0	0	817,470	68,000	885,470
0	0	0	0	817,553	2,052	819,605
0	0	0	1,710,113	1,782,051	0	1,782,051
0	0	0	18,664	18,664	0	18,664
0	0	0	0	172,802	0	172,802
0	0	0	0	276,464	0	276,464
0	16,129,226	0	0	17,070,590	0	17,070,590
186,094	42,970,922	0	0	43,638,945	717	43,639,662
0	0	0	0	0	1,620,000	1,620,000
0	0	0	0	15,911,127	0	15,911,127
0	1,751,913	0	0	1,751,913	0	1,751,913
0	906,453	0	0	906,453	0	906,453
0	0	0	0	106,173	0	106,173
0	0	0	0	5,903,352	0	5,903,352
1,087,404	0	0	0	1,087,404	0	1,087,404
0	0	0	51,726	51,726	0	51,726
0	0	0	0	543,000	0	543,000
0	0	0	0	372,651	0	372,651
0	0	0	18,680,000	19,958,758	0	19,958,758
0	0	0	0	1,855,500	0	1,855,500
0	0	0	1,358,001	1,358,001	0	1,358,001
<u>1,273,498</u>	<u>61,758,514</u>	<u>0</u>	<u>21,818,504</u>	<u>115,853,818</u>	<u>1,701,730</u>	<u>117,555,548</u>
0	0	35,386,339	0	35,386,339	0	35,386,339
0	0	0	0	28,924,989	0	28,924,989
2,884,965	0	0	0	(4,077,917)	510,160	(3,567,757)
0	37,171	0	0	10,114,279	0	10,114,279
0	88,119	0	0	25,634,988	(900,574)	24,734,414
<u>2,884,965</u>	<u>125,290</u>	<u>35,386,339</u>	<u>0</u>	<u>95,982,678</u>	<u>(390,414)</u>	<u>95,592,264</u>
<u>\$4,158,463</u>	<u>\$61,883,804</u>	<u>\$35,386,339</u>	<u>\$21,818,504</u>	<u>\$211,836,496</u>	<u>\$1,311,316</u>	<u>\$213,147,812</u>

Muskingum County, Ohio
 Combined Statement of Revenues, Expenditures and Changes in Fund Balances
 All Governmental Fund Types, Expendable Trust Funds and
 Discretely Presented Component Unit
 For the Year Ended December 31, 1999

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Revenues:				
Property and Other Taxes	\$2,201,269	\$8,097,496	\$695,293	\$0
Permissive Sales Tax	12,443,482	0	0	0
Charges for Services	2,056,749	2,768,349	0	91,220
Licenses and Permits	25,077	435,570	0	0
Fines and Forfeitures	444,232	172,716	0	63,126
Intergovernmental	2,557,017	22,703,423	0	766,544
Special Assessments	0	0	166,026	0
Interest	2,240,324	18,063	0	228,912
Rent	2,048	0	236,873	19,464
Contributions from Other Governments	0	0	0	0
Payment in Lieu of Taxes	0	0	0	94,349
Other	190,710	101,636	0	15,243
Total Revenues	22,160,908	34,297,253	1,098,192	1,278,858
Expenditures:				
Current:				
General Government:				
Legislative and Executive	6,737,018	596,278	0	0
Judicial	2,776,315	2,288	0	0
Public Safety	5,116,027	1,140,330	0	0
Public Works	376,798	4,333,935	0	0
Health	410,265	573,044	0	0
Human Services	397,373	26,181,115	0	0
Other	4,000	0	0	0
Refund of Property Taxes	5,812	24,056	2,162	0
Capital Outlay	0	0	0	7,362,288
Intergovernmental	486,316	1,134,477	0	0
Debt Service:				
Principal Retirement	11,928	45,986	1,023,646	0
Interest and Fiscal Charges	1,598	5,599	890,980	255,291
Total Expenditures	16,323,450	34,037,108	1,916,788	7,617,579
Excess of Revenues Over (Under) Expenditures	5,837,458	260,145	(818,596)	(6,338,721)
Other Financing Sources (Uses):				
Proceeds of Bonds	0	0	0	9,000,000
Sale of Fixed Assets	38,405	0	0	0
Operating Transfers-In	0	1,643,729	1,301,971	3,443,567
Operating Transfers-Out	(5,815,067)	(352,141)	0	(1,314,581)
Total Other Financing Sources (Uses)	(5,776,662)	1,291,588	1,301,971	11,128,986
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	60,796	1,551,733	483,375	4,790,265
Fund Balances (Deficit) at Beginning of Year (Restated - Note 3)	10,112,267	12,716,373	1,259,845	4,689,009
Increase (Decrease) in Reserve for Inventory	(120,810)	81,124	0	0
Fund Balances (Deficit) at End of Year	\$10,052,253	\$14,349,230	\$1,743,220	\$9,479,274

See accompanying notes to the general purpose financial statements

Expendable Trust	Totals (Memorandum Only)		Component Unit	Totals (Memorandum Only)	
	Primary Government		Transportation Improvement District	Reporting Entity	
\$0	\$10,994,058		\$0	\$10,994,058	
0	12,443,482		0	12,443,482	
0	4,916,318		0	4,916,318	
0	460,647		0	460,647	
0	680,074		0	680,074	
0	26,026,984		0	26,026,984	
0	166,026		0	166,026	
3,038	2,490,337		2,370	2,492,707	
0	258,385		0	258,385	
0	0		130,000	130,000	
0	94,349		0	94,349	
0	307,589		3,462	311,051	
3,038	58,838,249		135,832	58,974,081	
0	7,333,296		1,005,293	8,338,589	
0	2,778,603		0	2,778,603	
0	6,256,357		0	6,256,357	
0	4,710,733		0	4,710,733	
0	983,309		0	983,309	
50,418	26,628,906		0	26,628,906	
0	4,000		0	4,000	
0	32,030		0	32,030	
0	7,362,288		0	7,362,288	
0	1,620,793		0	1,620,793	
0	1,081,560		0	1,081,560	
0	1,153,468		0	1,153,468	
50,418	59,945,343		1,005,293	60,950,636	
(47,380)	(1,107,094)		(869,461)	(1,976,555)	
0	9,000,000		0	9,000,000	
0	38,405		0	38,405	
0	6,389,267		0	6,389,267	
0	(7,481,789)		0	(7,481,789)	
0	7,945,883		0	7,945,883	
(47,380)	6,838,789		(869,461)	5,969,328	
86,388	28,863,882		(31,113)	28,832,769	
0	(39,686)		0	(39,686)	
\$39,008	\$35,662,985		(\$900,574)	\$34,762,411	

Muskingum County, Ohio
 Combined Statement of Revenues, Expenditures and
 Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual
 All Governmental Fund Types and Expendable Trust Funds
 For the Year Ended December 31, 1999

	General Fund		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Property and Other Taxes	\$2,273,486	\$2,195,457	(\$78,029)
Permissive Sales Taxes	10,000,000	12,435,964	2,435,964
Charges for Services	1,672,672	2,060,371	387,699
Licenses and Permits	12,850	10,435	(2,415)
Fines and Forfeitures	342,668	382,987	40,319
Intergovernmental	2,424,871	2,494,725	69,854
Special Assessments	0	0	0
Interest	1,258,620	2,143,126	884,506
Reimbursements	0	0	0
Rent	2,048	2,048	0
Payment in Lieu of Taxes	0	0	0
Tap-in Fees	0	0	0
Other	50,354	189,053	138,699
Total Revenues	18,037,569	21,914,166	3,876,597
Expenditures:			
Current:			
General Government			
Legislative and Executive	8,499,210	6,719,746	1,779,464
Judicial	3,092,051	2,764,496	327,555
Public Safety	5,148,707	5,085,091	63,616
Public Works	1,223,364	568,204	655,160
Health	451,693	411,112	40,581
Human Services	411,771	406,280	5,491
Other	137,000	4,000	133,000
Capital Outlay	0	0	0
Intergovernmental	372,215	489,158	83,057
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
Refunding Issuance Costs	0	0	0
Total Expenditures	19,536,011	16,448,087	3,087,924
Excess of Revenues Over (Under) Expenditures	(1,498,442)	5,466,079	6,964,521
Other Financing Sources (Uses):			
Proceeds of Notes	0	0	0
Proceeds of Bonds	0	0	0
Proceeds of Refunding Bonds	0	0	0
Sale of Fixed Assets	34,905	38,405	3,500
Advances-In	0	579,670	579,670
Advances-Out	(146,001)	(132,395)	13,606
Payment to Bondholders	0	0	0
Operating Transfers-In	795,943	0	(795,943)
Operating Transfers-Out	(5,598,915)	(5,309,672)	289,243
Total Other Financing Sources (Uses)	(4,914,068)	(4,823,992)	90,076
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(6,412,510)	642,087	7,054,597
Fund Balances at Beginning of Year	6,705,831	6,705,831	0
Unexpended Prior Year Encumbrances	258,803	258,803	0
Fund Balances End of Year	\$552,124	\$7,606,721	\$7,054,597

Special Revenue Funds			Debt Service Funds		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$7,853,038	\$8,073,440	\$220,402	\$672,587	\$693,131	\$20,544
0	0	0	0	0	0
2,580,342	2,694,913	114,571	0	0	0
343,771	436,715	92,944	0	0	0
127,970	172,468	44,498	0	0	0
28,784,336	23,644,550	(5,139,786)	0	0	0
0	0	0	158,534	166,026	7,492
11,000	17,712	6,712	0	0	0
0	51,142	51,142	0	0	0
0	0	0	206,326	236,873	30,547
0	0	0	0	0	0
0	0	0	102,000	98,368	(3,632)
40,809	49,187	8,378	0	0	0
<u>39,741,266</u>	<u>35,140,127</u>	<u>(4,601,139)</u>	<u>1,139,447</u>	<u>1,194,398</u>	<u>54,951</u>
923,751	569,082	354,669	0	0	0
4,770	2,288	2,482	0	0	0
1,391,769	1,128,384	263,385	0	0	0
4,568,576	4,334,273	234,303	0	0	0
632,599	576,835	55,764	0	0	0
28,807,219	25,817,656	2,989,563	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
1,471,886	1,134,477	337,409	0	0	0
45,986	45,986	0	4,194,704	4,149,169	45,535
5,048	5,048	0	1,336,305	1,170,046	166,259
0	0	0	3,865	39,925	(36,060)
<u>37,851,604</u>	<u>33,614,029</u>	<u>4,237,575</u>	<u>5,534,874</u>	<u>5,359,140</u>	<u>175,734</u>
<u>1,889,662</u>	<u>1,526,098</u>	<u>(363,564)</u>	<u>(4,395,427)</u>	<u>(4,164,742)</u>	<u>230,685</u>
0	0	0	3,112,720	2,485,000	(627,720)
0	0	0	0	0	0
0	0	0	1,344,174	1,365,000	20,826
0	0	0	0	0	0
2,346	237,566	235,220	0	90	90
(398,807)	(398,807)	0	0	(90)	(90)
0	0	0	(1,304,814)	(1,325,075)	(20,261)
2,241,167	1,638,334	(602,833)	2,334,006	2,192,458	(141,548)
(182,415)	(364,791)	(182,376)	(380)	(380)	0
<u>1,662,291</u>	<u>1,112,302</u>	<u>(549,989)</u>	<u>5,485,706</u>	<u>4,717,003</u>	<u>(768,703)</u>
3,551,953	2,638,400	(913,553)	1,090,279	552,261	(538,018)
11,633,244	11,633,244	0	1,555,558	1,555,558	0
509,973	509,973	0	0	0	0
<u>\$15,695,170</u>	<u>\$14,781,617</u>	<u>(\$913,553)</u>	<u>\$2,645,837</u>	<u>\$2,107,819</u>	<u>(\$538,018)</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 Funds (Continued)
 For the Year Ended December 31, 1999

	Capital Projects Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Property and Other Taxes	\$0	\$0	\$0
Permissive Sales Taxes	0	0	0
Charges for Services	70,000	91,320	21,320
Licenses and Permits	0	0	0
Fines and Forfeitures	35,632	57,772	22,140
Intergovernmental	1,993,020	1,082,182	(910,838)
Special Assessments	0	0	0
Interest	65,492	199,028	133,536
Reimbursements	0	0	0
Rent	22,200	19,464	(2,736)
Payment in Lieu of Taxes	94,349	94,349	0
Tap-in Fees	0	0	0
Other	815,000	15,243	(799,757)
Total Revenues	3,095,693	1,559,358	(1,536,335)
Expenditures:			
Current:			
General Government			
Legislative and Executive	60,000	36,657	23,343
Judicial	43,500	18,175	25,325
Public Safety	11,037,548	7,323,644	3,713,904
Public Works	7,172,755	4,304,288	2,868,467
Health	0	0	0
Human Services	3,689,568	3,689,568	0
Other	0	0	0
Capital Outlay	400,000	14,155	385,845
Intergovernmental	0	0	0
Debt Service:			
Principal Retirement	1,401,636	1,366,566	35,070
Interest and Fiscal Charges	57,584	166,678	(109,094)
Refunding Issuance Costs	0	0	0
Total Expenditures	23,862,591	16,919,731	6,942,860
Excess of Revenues Over (Under) Expenditures	(20,766,898)	(15,360,373)	5,406,525
Other Financing Sources (Uses):			
Proceeds of Notes	3,387,477	3,387,477	0
Proceeds of Bonds	8,932,825	9,000,000	67,175
Proceeds of Refunding Bonds	0	0	0
Sale of Fixed Assets	0	0	0
Advances-In	0	0	0
Advances-Out	(177,453)	(177,453)	0
Payment to Bondholders	0	0	0
Operating Transfers-In	11,159,664	3,443,277	(7,716,387)
Operating Transfers-Out	(1,721,786)	(1,412,231)	309,555
Total Other Financing Sources (Uses)	21,580,727	14,241,070	(7,339,657)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	813,829	(1,119,303)	(1,933,132)
Fund Balances at Beginning of Year	5,764,117	5,764,117	0
Unexpended Prior Year Encumbrances	185,212	185,212	0
Fund Balances End of Year	\$6,763,158	\$4,830,026	(\$1,933,132)

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	\$10,799,111	\$10,962,028	\$162,917
0	0	0	10,000,000	12,435,964	2,435,964
0	0	0	4,323,014	4,846,604	523,590
0	0	0	356,621	447,150	90,529
0	0	0	506,270	613,227	106,957
0	0	0	33,202,227	27,221,457	(5,980,770)
0	0	0	158,534	166,026	7,492
0	3,038	3,038	1,335,112	2,362,904	1,027,792
0	0	0	0	51,142	51,142
0	0	0	230,574	258,385	27,811
0	0	0	94,349	94,349	0
0	0	0	102,000	98,368	(3,632)
0	0	0	906,163	253,483	(652,680)
0	3,038	3,038	62,013,975	59,811,087	(2,202,888)
0	0	0	9,482,961	7,325,485	2,157,476
0	0	0	3,140,321	2,784,959	355,362
0	0	0	17,578,024	13,537,119	4,040,905
0	0	0	12,964,695	9,206,765	3,757,930
0	0	0	1,084,292	987,947	96,345
0	0	0	32,908,558	29,913,504	2,995,054
0	0	0	137,000	4,000	133,000
0	50,418	(50,418)	400,000	64,573	335,427
0	0	0	2,044,101	1,623,635	420,466
0	0	0	5,642,326	5,561,721	80,605
0	0	0	1,398,937	1,341,772	57,165
0	0	0	3,865	39,925	(36,060)
0	50,418	(50,418)	86,785,080	72,391,405	14,393,675
0	(47,380)	(47,380)	(24,771,105)	(12,580,318)	12,190,787
0	0	0	6,500,197	5,872,477	(627,720)
0	0	0	8,932,825	9,000,000	67,175
0	0	0	1,344,174	1,365,000	20,826
0	0	0	34,905	38,405	3,500
0	0	0	2,346	817,326	814,980
0	0	0	(722,261)	(708,745)	13,516
0	0	0	(1,304,814)	(1,325,075)	(20,261)
0	0	0	16,530,780	7,274,069	(9,256,711)
0	0	0	(7,503,496)	(7,087,074)	416,422
0	0	0	23,814,656	15,246,383	(8,568,273)
0	(47,380)	(47,380)	(956,449)	2,666,065	3,622,514
86,388	86,388	0	25,745,138	25,745,138	0
0	0	0	953,988	953,988	0
\$86,388	\$39,008	(\$47,380)	\$25,742,677	\$29,365,191	\$3,622,514

Muskingum County, Ohio
 Combined Statement of Revenues,
 Expenses and Changes in Fund Equity
 All Proprietary Fund Types, Non-Expendable Trust Funds and
 Discretely Presented Component Unit
 For the Year Ended December 31, 1999

	Proprietary Fund Types		Fiduciary Fund Type	Totals (Memorandum Only)	Component Unit	Totals (Memorandum Only)
	Enterprise	Internal Service	Non-Expendable Trust	Primary Government	Muskingum Starlight Industries	Reporting Entity
Operating Revenues:						
Charges for Services	\$1,716,716	\$3,231,011	\$0	\$4,947,727	\$483,020	\$5,430,747
Interest	0	0	2,005	2,005	0	2,005
Other Operating Revenues	36	0	0	36	0	36
Contributions from Other Governments	0	0	0	0	463,873	463,873
Total Operating Revenues	1,716,752	3,231,011	2,005	4,949,768	946,893	5,896,661
Operating Expenses:						
Personal Services	376,196	0	0	376,196	472,021	848,217
Contractual Services	787,591	186,094	0	973,685	168,100	1,141,785
Claims and Judgments	0	2,596,975	0	2,596,975	0	2,596,975
Materials and Supplies	61,823	0	0	61,823	190,944	252,767
Other Operating Expenses	3,500	0	0	3,500	38,787	42,287
Depreciation	622,533	0	0	622,533	33,199	655,732
Total Operating Expenses	1,851,643	2,783,069	0	4,634,712	903,051	5,537,763
Operating Income (Loss)	(134,891)	447,942	2,005	315,056	43,842	358,898
Non-Operating Revenues (Expenses):						
Interest Income	3,582	816	0	4,398	14,852	19,250
Interest and Fiscal Charges	(213,357)	0	0	(213,357)	0	(213,357)
Donations	0	0	0	0	(75)	(75)
Other Non-Operating Revenues	0	312,562	0	312,562	380	312,942
Total Non-Operating Revenues (Expenses)	(209,775)	313,378	0	103,603	15,157	118,760
Income (Loss) Before Operating Transfers	(344,666)	761,320	2,005	418,659	58,999	477,658
Operating Transfers - In	767,901	325,000	0	1,092,901	0	1,092,901
Operating Transfers - Out	(379)	0	0	(379)	0	(379)
Net Income	422,856	1,086,320	2,005	1,511,181	58,999	1,570,180
Retained Earnings/Fund Balances (Deficit) at Beginning of Year (Restated-Note 3)	(7,385,738)	1,798,645	84,277	(5,502,816)	451,161	(5,051,655)
Retained Earnings/Fund Balances (Deficit) at End of Year	(6,962,882)	2,884,965	86,282	(3,991,635)	510,160	(3,481,475)
Contributed Capital at Beginning of Year	28,200,695	0	0	28,200,695	0	28,200,695
Contributions During the Year:						
Customers	315,694	0	0	315,694	0	315,694
Grants	395,000	0	0	395,000	0	395,000
General Fund	13,600	0	0	13,600	0	13,600
Total Contributions During the Year	724,294	0	0	724,294	0	724,294
Contributed Capital at End of Year	28,924,989	0	0	28,924,989	0	28,924,989
Total Fund Equity (Deficit) at End of Year	\$21,962,107	\$2,884,965	\$86,282	\$24,933,354	\$510,160	\$25,443,514

See accompanying notes to the general purpose financial statements

Muskingum County, Ohio
 Combined Statement of Cash Flows
 All Proprietary Fund Types, Non-Expendable Trust Funds and
 Discretely Presented Component Unit
 For the Year Ended December 31, 1999

	Proprietary Fund Types		Fiduciary Fund Type	Totals (Memorandum Only)	Component Unit	Totals (Memorandum Only)
	Enterprise	Internal Service	Non-Expendable Trust	Primary Government	Muskingum Starlight Industries	Reporting Entity
Increase (Decrease) in Cash and Cash Equivalents						
Cash Flows from Operating Activities:						
Cash Received from Customers	\$1,796,776	\$0	\$0	\$1,796,776	\$469,780	\$2,266,556
Cash Received from Quasi- External Transactions	0	3,173,910	0	3,173,910	0	3,173,910
Cash Payments for Employees and Benefits	(363,971)	0	0	(363,971)	(174,288)	(538,259)
Cash Payments to Suppliers for Goods and Services	(932,148)	(64,834)	0	(996,982)	(201,243)	(1,198,225)
Cash Payments for Claims	0	(2,622,731)	0	(2,622,731)	0	(2,622,731)
Other Operating Expenses	(3,500)	0	0	(3,500)	(2,917)	(6,417)
Other Operating Revenues	36	0	0	36	0	36
Other Non-Operating Revenues	0	312,562	0	312,562	380	312,942
Other Non-Operating Expenses	0	0	0	0	(75)	(75)
<i>Net Cash Provided by Operating Activities</i>	<u>497,193</u>	<u>798,907</u>	<u>0</u>	<u>1,296,100</u>	<u>91,637</u>	<u>1,387,737</u>
Cash Flows from Noncapital Financing Activities:						
Advances - In	90	0	0	90	0	90
Advances - Out	(108,581)	0	0	(108,581)	0	(108,581)
Operating Transfers In	267,901	325,000	0	592,901	0	592,901
Operating Transfers Out	(379)	0	0	(379)	0	(379)
<i>Net Cash Provided by Noncapital Financing Activities</i>	<u>159,031</u>	<u>325,000</u>	<u>0</u>	<u>484,031</u>	<u>0</u>	<u>484,031</u>
Cash Flows from Capital and Related Financing Activities:						
Acquisition of Capital Assets	(1,888,456)	0	0	(1,888,456)	(14,589)	(1,903,045)
Prior Year Capitalization of Assets	0	0	0	0	2,629	2,629
Proceeds from Refunding Bonds	1,365,000	0	0	1,365,000	0	1,365,000
Proceeds from Revenue Notes	1,980,000	0	0	1,980,000	0	1,980,000
Capital Contributed by Customers	324,765	0	0	324,765	0	324,765
Payment to Bondholders	(1,325,075)	0	0	(1,325,075)	0	(1,325,075)
Principal Paid on Debt	(2,533,523)	0	0	(2,533,523)	0	(2,533,523)
Interest Paid on Debt	(249,110)	0	0	(249,110)	0	(249,110)
Issuance Costs	(39,925)	0	0	(39,925)	0	(39,925)
Grants	382,500	0	0	382,500	0	382,500
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(1,983,824)</u>	<u>0</u>	<u>0</u>	<u>(1,983,824)</u>	<u>(11,960)</u>	<u>(1,995,784)</u>
Cash Flows from Investing Activities:						
Interest on Investments	3,582	816	2,005	6,403	14,852	21,255
Proceeds from Maturities of Investments	0	0	37,118	37,118	0	37,118
<i>Net Cash Provided by Investing Activities</i>	<u>3,582</u>	<u>816</u>	<u>39,123</u>	<u>43,521</u>	<u>14,852</u>	<u>58,373</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	<u>(1,324,018)</u>	<u>1,124,723</u>	<u>39,123</u>	<u>(160,172)</u>	<u>94,529</u>	<u>(65,643)</u>
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>4,497,301</u>	<u>2,188,901</u>	<u>47,159</u>	<u>6,733,361</u>	<u>278,117</u>	<u>7,011,478</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$3,173,283</u>	<u>\$3,313,624</u>	<u>\$86,282</u>	<u>\$6,573,189</u>	<u>\$372,646</u>	<u>\$6,945,835</u>

(continued)

Muskingum County, Ohio
 Combined Statement of Cash Flows
 All Proprietary Fund Types, Non-Expendable Trust Funds and
 Discretely Presented Component Unit (Continued)
 For the Year Ended December 31, 1999

	Proprietary Fund Types		Fiduciary Fund Type	Totals (Memorandum Only)	Component Unit	Totals (Memorandum Only)
	Enterprise	Internal Service	Non-Expendable Trust	Primary Government	Muskingum Starlight Industries	Reporting Entity
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:						
Operating Income (Loss)	(\$134,891)	\$447,942	\$2,005	\$315,056	\$43,842	\$358,898
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:						
Depreciation	622,533	0	0	622,533	33,199	655,732
Interest	0	0	(2,005)	(2,005)	0	(2,005)
Other Non-Operating Revenues	0	312,562	0	312,562	380	312,942
Other Non-Operating Expenses	0	0	0	0	(75)	(75)
Changed in Assets and Liabilities:						
(Increase) Decrease in Accounts Receivable	80,060	0	0	80,060	(13,239)	66,821
(Increase) in Due from Other Funds	0	(57,101)	0	(57,101)	0	(57,101)
(Increase) Decrease in Inventory	(120)	0	0	(120)	22,073	21,953
Decrease in Prepaids	0	0	0	0	2,108	2,108
Increase (Decrease) in Accounts Payable	(12,110)	0	0	(12,110)	4,780	(7,330)
Increase (Decrease) in Accrued Salaries	2,435	0	0	2,435	(1,431)	1,004
Increase in Due to Other Governments	69,518	121,260	0	190,778	0	190,778
Increase in Due to Other Funds	1,748	0	0	1,748	0	1,748
Increase in Compensated Absences	2,870	0	0	2,870	0	2,870
Decrease in Contracts Payable	(104,974)	0	0	(104,974)	0	(104,974)
Decrease in Retainage Payable	(29,876)	0	0	(29,876)	0	(29,876)
Decrease in Claims Payable	0	(25,756)	0	(25,756)	0	(25,756)
Net Cash Provided by Operating Activities	\$497,193	\$798,907	\$0	\$1,296,100	\$91,637	\$1,387,737

Non-Cash Transactions:

During 1999, capital contributions from governmental funds included \$13,600 for assets purchased by the General Fund and donated to the Sewer Enterprise Fund. In addition, a portion of what was collected in tap-in fees represented a receivable from 1998 in the amount of \$9,071. An intergovernmental receivable in the amount of \$12,500 increased the amount of contributed capital from grants for the year ended December 31, 1999. During 1999, the County forgave a previous advance to the Sewer Enterprise Fund in the amount of \$500,000.

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

Cash and Cash Equivalents - All Fiduciary Funds	\$7,261,978
Cash and Cash Equivalents - Agency Funds	(7,136,688)
Cash and Cash Equivalents - Expendable Trust Funds	<u>(39,008)</u>
Cash and Cash Equivalents - Non-Expendable Trust Funds	<u>\$86,282</u>

See accompanying notes to the general purpose financial statements

Muskingum County, Ohio
 Combined Statement of Revenues, Expenses and
 Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual
 All Proprietary Fund Types and Non-Expendable Trust Funds
 For the Year Ended December 31, 1999

	Enterprise Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$2,218,425	\$1,834,139	(\$384,286)
Tap-In Fees	68,036	226,397	158,361
Interest	0	3,549	3,549
Grants	1,228,000	382,500	(845,500)
Other Non-Operating Revenues	648,217	0	(648,217)
Other Operating Revenues	38,200	36	(38,164)
<i>Total Revenues</i>	<u>4,200,878</u>	<u>2,446,621</u>	<u>(1,754,257)</u>
Expenses:			
Personal Services	441,995	367,052	74,943
Contractual Services	2,497,349	710,996	1,786,353
Claims and Judgments	0	0	0
Materials and Supplies	176,372	94,775	81,597
Other Operating Expenses	119,250	0	119,250
Capital Outlay	1,948,348	1,865,612	82,736
<i>Total Expenses</i>	<u>5,183,314</u>	<u>3,038,435</u>	<u>2,144,879</u>
<i>Excess of Revenues Over (Under) Expenses</i>	(982,436)	(591,814)	390,622
Operating Transfers - In	150,000	130,000	(20,000)
Operating Transfers - Out	(707,591)	(641,995)	65,596
Advances - In	156,525	0	(156,525)
Advances - Out	(126,154)	(108,581)	(17,573)
<i>Excess of Revenues Over (Under) Expenses, Operating Transfers and Advances</i>	(1,509,656)	(1,212,390)	297,266
<i>Fund Equity at Beginning of Year</i>	3,346,466	3,346,466	0
<i>Unexpended Prior Year Encumbrances</i>	142,392	142,392	0
<i>Fund Equity at End of Year</i>	<u>\$1,979,202</u>	<u>\$2,276,468</u>	<u>\$297,266</u>

(continued)

Muskingum County, Ohio
 Combined Statement of Revenues, Expenses and
 Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual
 All Proprietary Fund Types and Non-Expendable Trust Funds (Continued)
 For the Year Ended December 31, 1999

	Internal Service Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$3,112,738	\$3,173,910	\$61,172
Tap-In Fees	0	0	0
Interest	0	622	622
Grants	0	0	0
Other Non-Operating Revenues	172,380	172,380	0
Other Operating Revenues	0	0	0
<i>Total Revenues</i>	<u>3,285,118</u>	<u>3,346,912</u>	<u>61,794</u>
Expenses:			
Personal Services	0	0	0
Contractual Services	64,834	64,834	0
Claims and Judgments	2,584,789	2,534,619	50,170
Materials and Supplies	0	0	0
Other Operating Expenses	0	0	0
Capital Outlay	0	0	0
<i>Total Expenses</i>	<u>2,649,623</u>	<u>2,599,453</u>	<u>50,170</u>
<i>Excess of Revenues Over (Under) Expenses</i>	635,495	747,459	111,964
Operating Transfers - In	325,000	325,000	0
Operating Transfers - Out	0	0	0
Advances - In	0	0	0
Advances - Out	0	0	0
<i>Excess of Revenues Over (Under) Expenses, Operating Transfers and Advances</i>	960,495	1,072,459	111,964
<i>Fund Equity at Beginning of Year</i>	2,188,901	2,188,901	0
<i>Unexpended Prior Year Encumbrances</i>	0	0	0
<i>Fund Equity at End of Year</i>	<u>\$3,149,396</u>	<u>\$3,261,360</u>	<u>\$111,964</u>

See accompanying notes to the general purpose financial statements

Non-Expendable Trust Funds			Totals (Memorandum Only)		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$0	\$0	\$0	\$5,331,163	\$5,008,049	(\$323,114)
0	0	0	68,036	226,397	158,361
0	2,005	2,005	0	6,176	6,176
0	0	0	1,228,000	382,500	(845,500)
0	0	0	820,597	172,380	(648,217)
0	0	0	38,200	36	(38,164)
0	2,005	2,005	7,485,996	5,795,538	(1,690,458)
0	0	0	441,995	367,052	74,943
0	0	0	2,562,183	775,830	1,786,353
0	0	0	2,584,789	2,534,619	50,170
0	0	0	176,372	94,775	81,597
0	0	0	119,250	0	119,250
0	0	0	1,948,348	1,865,612	82,736
0	0	0	7,832,937	5,637,888	2,195,049
0	2,005	2,005	(346,941)	157,650	504,591
0	0	0	475,000	455,000	(20,000)
0	0	0	(707,591)	(641,995)	65,596
0	0	0	156,525	0	(156,525)
0	0	0	(126,154)	(108,581)	(17,573)
0	2,005	2,005	(549,161)	(137,926)	411,235
84,277	84,277	0	5,619,644	5,619,644	0
0	0	0	142,392	142,392	0
<u>\$84,277</u>	<u>\$86,282</u>	<u>\$2,005</u>	<u>\$5,212,875</u>	<u>\$5,624,110</u>	<u>\$411,235</u>

Muskingum County, Ohio
Combining Balance Sheet
Discretely Presented Component Units
December 31, 1999

	Governmental Type	Proprietary Type	Totals
	Transportation Improvement District	Muskingum Starlight Industries, Inc.	Component Units
Assets:			
Cash and Cash Equivalents	\$787,426	\$372,646	\$1,160,072
Receivables:			
Accounts	0	60,607	60,607
Materials and Supplies Inventory	0	22,421	22,421
Prepaid Items	0	2,251	2,251
Fixed Assets (Net, where applicable, of Accumulated Depreciation)	0	65,965	65,965
<i>Total Assets</i>	<u>\$787,426</u>	<u>\$523,890</u>	<u>\$1,311,316</u>
Liabilities and Fund Equity:			
Liabilities:			
Accounts Payable	\$0	\$10,961	\$10,961
Contracts Payable	68,000	0	68,000
Accrued Wages and Benefits	0	2,052	2,052
Due to Other Governments	0	717	717
Due to Primary Government	1,620,000	0	1,620,000
<i>Total Liabilities</i>	<u>1,688,000</u>	<u>13,730</u>	<u>1,701,730</u>
Fund Equity:			
Retained Earnings:			
Unreserved	0	510,160	510,160
Fund Balance:			
Unreserved, Undesignated (Deficit)	(900,574)	0	(900,574)
<i>Total Fund Equity</i>	<u>(900,574)</u>	<u>510,160</u>	<u>(390,414)</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$787,426</u>	<u>\$523,890</u>	<u>\$1,311,316</u>

See accompanying notes to the general purpose financial statements

Muskingum County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

NOTE 1 - REPORTING ENTITY AND BASIS OF PRESENTATION

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

A. Reporting Entity

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

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

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

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

Muskingum County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

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, provides sheltered employment for mentally retarded or handicapped adults in Muskingum County. The Muskingum County Board of MRDD provides the workshop with staff salaries, transportation, equipment (except that used directly in the production of goods or rendering of services), staff to administer and supervise training programs, and other funds as necessary for the operation of the workshop. Based on the significant services and resources provided by the County to the workshop and the workshop's sole purpose of providing assistance to the retarded and handicapped adults of Muskingum County, the workshop is presented as a component unit of Muskingum County. Muskingum Starlight Industries, Inc. operates on a fiscal year ending December 31. The operating statement of Muskingum Starlight Industries, Inc. is presented at the object level. The workshop is required only to report operating information at the program level; however, since it operates under a single program, object level information is presented to provide more comprehensive financial information. Separately issued financial statements can be obtained from Muskingum Starlight Industries, Inc., Zanesville, Ohio.

The Transportation Improvement District is a legally separate entity created under the laws of the state of Ohio by County Commissioners resolution in November 1995. The TID is a legally separate entity which is governed by a seven member board. Muskingum County appoints five voting members to the board and the State of Ohio appoints two non-voting members. The TID was created to construct, maintain, repair, and operate transportation systems including roads, airports and railroads within the County. The TID Board may adopt budgets, levy taxes, hire and fire employees, and issue revenue debt without the approval of the County. During 1999, the TID received funding from Muskingum County to be used for project construction costs. The Zanesville/Muskingum County Port Authority currently acts as the fiscal agent for the TID. The TID anticipates the receipt of state funding to pursue various projects, and anticipates the issuance of debt. Based upon the County's appointment of a voting majority of the TID's board, and the County's ongoing financial contributions to the TID, the Transportation Improvement District is presented as a component unit of Muskingum County. The TID operates on a fiscal year ending December 31. The operating statement of the TID is presented at the program level. Separately issued financial statements can be obtained from the Transportation Improvement District, Zanesville, Ohio.

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, Ohio

**Notes to the General Purpose Financial Statements
December 31, 1999**

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

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

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

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

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

Joint Solid Waste District
Mental Health and Recovery Services Board
Mid Eastern Ohio Regional Council of Governments (MEORC)
Muskingum Area Public Transit Authority
Zanesville - Muskingum Family and Children First Council
Area Office on Aging
Ohio Mid-Eastern Governments Association
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

Muskingum County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

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

B. Basis of Presentation

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

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

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

Governmental Fund Types

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

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

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

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).

Muskingum County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

Proprietary Fund Types

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

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

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

Fiduciary Fund Types

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

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

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

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

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.

Muskingum County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Measurement Focus and Basis of Accounting

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

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

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

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

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

Muskingum County, Ohio

Notes to the General Purpose Financial Statements December 31, 1999

The County reports deferred revenues on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the measurable and available criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized. Special assessments are recorded as deferred revenue because they do not meet the availability criteria. Property taxes measurable as of December 31, 1999, and delinquent property taxes, whose availability is indeterminable and which are intended to finance 2000 operations, have also been recorded as deferred revenue.

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

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

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

B. Budgetary Process

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

Muskingum County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

Tax Budget

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

Estimated Resources

The County Budget Commission reviews estimated revenue and determines if the budget substantiates a need to levy all or part of previously authorized taxes. The Commission certifies its actions to the County by September 1. As part of this certification, the County receives the official certificate of estimated resources, which states the projected revenue of each fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered balances from the preceding year. The certificate may be amended further during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate needs either to be increased or decreased. The amounts reported on the budgetary statement reflect the amounts in the final amended certificate of estimated resources issued during 1999.

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.

Muskingum County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

Encumbrances

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

Lapsing of Appropriations

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

C. Cash and Cash Equivalents

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

Interest revenue is distributed to the funds according to the Muskingum County Prosecutor's interpretation of Ohio constitutional and statutory requirements. During 1999, interest was distributed to the general fund, certain special revenue funds, capital project funds, expendable trust funds, non-expendable trust funds and certain agency funds. Interest revenue earned during 1999 by the primary government amounted to \$2,496,740. Interest revenue credited to the General Fund during 1999 amounted to \$2,240,324, which includes \$1,957,595 assigned from other County funds. Interest received directly by Muskingum Starlight Industries, Inc. and the Transportation Improvement District during 1999 was \$14,852 and \$2,370, respectively.

Muskingum County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

D. Receivables and Payables

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

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

E. Inventory of Supplies

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

F. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 1999, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure in the year in which services are consumed.

G. Interfund Assets and Liabilities

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

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.

Muskingum County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

H. Property, Plant, Equipment and Depreciation

General Fixed Assets Account Group

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

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset life are not capitalized. Improvements which extend the useful life or increase the capacity or operating efficiency of the asset are capitalized at cost in the general fixed assets account group.

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

Enterprise Fund Fixed Assets

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

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

Muskingum County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

Valuation

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

I. Compensated Absences

Governmental Accounting Standards Board Statement 16 "Accounting for Compensated Absences," specifies the methods used to accrue liabilities for leave benefits. Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the County will compensate the employees for the benefits through paid time off or some other means. Sick leave benefits are accrued as a liability using the vesting method. The liability includes the employees who are currently eligible to receive termination benefits and those the County has identified as probable of receiving payment in the future. The amount is based on accumulated sick leave and employees' wage rates at year end, taking into consideration any limits specified in the County's termination policy.

For the governmental funds, the County records a liability for accumulated unused vacation time when earned for all employees with more than one year of service. The County records a liability for accumulated unused sick leave for employees for the general fund departments after three to eight years of service, motor vehicle and gas tax fund and dog and kennel fund employees after four years of service, litter and block grants fund employees after five years of service, county home fund, children service fund and all other departments' employees after ten years of service. A liability for the enterprise funds' accumulated sick leave is recorded for employees after seven years of service. The current portion of unpaid compensated absences is the amount expected to be paid using expendable available resources. These amounts are recorded in the account "compensated absences payable" in the fund from which the employees who have accumulated unpaid leave are paid. The remainder is reported in the general long-term obligations account group. In proprietary funds the entire amount of compensated absences is reported as a fund liability.

J. Intergovernmental Revenues

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

Muskingum County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

K. Long-Term Debt

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

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

L. Unamortized Accounting Gain/Issuance Costs

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

M. Contributed Capital

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

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

Muskingum County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

N. Reserves of Fund Equity

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

O. Interfund Transactions

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

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

P. Total Columns on General Purpose Financial Statements

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

Q. Estimates

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

Muskingum County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

NOTE 3 - RESTATEMENT OF PRIOR YEAR FUND EQUITY AND CHANGE IN REPORTING ENTITY

Certain adjustments have resulted in fund equity restatements. Beginning fund balance in the special revenue fund type has been increased by \$112,238 to a restated amount of \$12,716,373. This increase is due to posting errors for loans receivable and deferred revenue in the Community Development Block Grant and Child Support Enforcement Agency Funds, respectively. The effect of this error resulted in a change in the excess of revenues over expenditures in the special revenue fund type from \$1,730,964 to \$1,618,726 for the year ended December 31, 1998.

Also, retained earnings in the enterprise fund type at December 31, 1998 increased by \$86,720 to a restated amount of (\$7,385,738). This is a result of accounts payable posting errors in the Sewer Enterprise Fund from previous years. The effect of these errors resulted in the understatement of net income by \$86,720 in the enterprise fund type from (\$676,770) to (\$590,050) for the year ended December 31, 1998.

Retained Earnings in the internal service fund type increased by \$2,279,057 to the amount of \$1,798,645. This is a result of a change in the claims payable liability in the Self-Insurance Workers' Compensation Internal Service Fund due to additional information becoming available.

For the year ended December 31, 1998, the Zanesville/Muskingum County Port Authority was reflected as a component unit on the County's financial statements. During 1999, the composition of the Port Authority's governing board was changed. The Port Authority's board is comprised of two members appointed by Muskingum County and two members appointed by the City of Zanesville. Pursuant to the criteria set forth in GASB Statement No. 14, the Zanesville/Muskingum County Port Authority will no longer be reflected as a component unit on the County's financial statements and is currently being presented as a jointly governed organization. Also, the Transportation Improvement District Component Unit's beginning fund balance decreased by \$85,372 due to the recognition of contracts payable. These changes resulted in a decrease in the beginning balance of the governmental fund type component unit of \$854,376 to a restated amount of (\$31,113).

Retained earnings at December 31, 1998 in the proprietary fund type component unit has increased by \$2,629 to a restated amount of \$451,161. This is a result of Muskingum Starlight Industries, Inc. showing a prior period adjustment for the capitalization of equipment.

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.

Muskingum County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

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

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

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

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

Muskingum County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

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

	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Transportation Improvement (Component Unit)
GAAP Basis	\$60,796	\$1,551,733	\$483,375	\$4,790,265	(\$47,380)	(\$869,461)
Net Adjustment for Revenue Accruals	(246,742)	842,874	(2,162)	280,500	0	0
Proceeds of Refunding Bonds	0	0	1,365,000	0	0	0
Note Proceeds	0	0	2,485,000	3,387,477	0	0
Advances - In	579,670	237,566	90	0	0	0
Transfers - In	0	(5,395)	1,001,077	0	0	0
Net Adjustment for Expenditure Accruals	775,556	1,652,585	2,162	(128,817)	0	0
Payment to Bondholders	0	0	(1,325,075)	0	0	0
Debt Principal Retirement	11,928	0	(3,125,523)	(1,366,566)	0	0
Interest and Fiscal Charges	1,598	551	(279,066)	88,613	0	0
Refunding Issuance Costs	0	0	(39,925)	0	0	0
Advances - Out	(132,395)	(398,807)	(90)	(177,453)	0	0
Transfers - Out	505,395	(12,650)	(12,602)	(97,940)	0	0
Encumbrances	(913,719)	(1,230,057)	0	(7,895,382)	0	0
Excess of Expenditures for Non-Budgeted Funds	0	0	0	0	0	(869,461)
Budget Basis	\$642,087	\$2,638,400	\$552,261	(\$1,119,303)	(\$47,380)	\$0

Muskingum County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

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

	Enterprise	Internal Services	Non- Expendable Trust	Muskingum Starlight Industries, Inc. (Component Unit)
GAAP Basis	\$422,856	\$1,086,320	\$2,005	\$58,999
Net Adjustment for Revenue Accruals	215,758	(197,477)	0	0
Grants	382,500	0	0	0
Contributed Capital	226,397	0	0	0
Transfers - In	154,218	0	0	0
Net Adjustment for Expense Accruals	592,755	183,616	0	0
Interest and Fiscal Charges	213,357	0	0	0
Depreciation	622,533	0	0	0
Advances - Out	(108,581)	0	0	0
Transfers - Out	(1,532,103)	0	0	0
Capital Outlay	(1,865,612)	0	0	0
Encumbrances	(536,468)	0	0	0
Excess of Net Income for Non Budgeted Activity	0	0	0	(58,999)
Budget Basis	(\$1,212,390)	\$1,072,459	\$2,005	\$0

NOTE 5 - COMPLIANCE AND ACCOUNTABILITY

A. Primary Government

Fund Deficits:

The following funds had deficit fund balances/retained earnings as of December 31, 1999:

Muskingum County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

Fund Type/ Fund	Deficit Fund Balance/ Retained Earnings
Special Revenue Funds:	
Public Assistance	\$934,710
Chapter I Starlight	16,174
Senior Citizens Levy	148,369
Starlight Title VI	1,840
Capital Projects Funds:	
Brandywine Loop Construction	506,829
Energy Improvement	636,977
Enterprise Fund:	
Sewer Fund	6,985,458
Internal Service Fund:	
Self- Insurance Health Fund	613,358

The deficits in the Public Assistance, Starlight Title VI, Chapter I Starlight and Senior Citizens Levy 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 Energy Improvement and Brandywine Loop Capital Projects Funds are the result of the issuance of notes to finance projects in these funds. Once the notes are retired, the deficits will be eliminated. The deficit in the Sewer Enterprise Fund is due to accumulated losses. Management is reviewing and analyzing the sewer operations to determine appropriate measures necessary to eliminate the deficit. The deficit in the Self-Insurance Internal Service Fund is due to insufficient premiums being charged for the health insurance program. Management is reviewing and analyzing the health insurance program to determine appropriate measures necessary to eliminate the deficit.

B. Component Unit

The deficit fund balance in the Transportation Improvement District in the amount of \$900,574 is due to the recognition of a liability to the primary government. The County has loaned the Transportation Improvement District \$1,620,000 that will be repaid by the Transportation Improvement District from proceeds of a long-term loan from the State Infrastructure Bank. Once the liability is repaid, the deficit will be eliminated.

Muskingum County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

C. Legal Compliance:

Contrary to Revised Code section 5705.39, appropriations exceeded estimated revenues plus unencumbered carry over balances for the Economic Development and County Building Office Building Construction Capital Projects Funds in the amounts of \$476,726 and \$79,189, respectively.

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

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

Fund Type/ Fund	Excess
General Fund	
Public Safety	
Jail	
Contractual Services	\$1,994
Special Revenue Funds:	
Motor Vehicle and Gas Tax Fund	
Intergovernmental	126,955
Commissary Fund	
Public Safety	
Materials and Supplies	41,616
Children Services Christmas Fund	
Human Services	
Materials and Supplies	5,187
Sewer Debt Service Fund	
Issuance Costs	36,060
Payment to Bondholders	20,261
Capital Projects Funds:	
Detention Center Construction	
Interest and Fiscal Charges	62,709
Child Support Enforcement Agency Construction	
Interest and Fiscal Charges	50,605
Waltz Expendable Trust Fund	
Human Services	
Capital Outlay	50,418

Muskingum County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

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:

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;

Muskingum County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

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.

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

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

Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Cash on Hand:

At year end, the County has \$375,483 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."

Deposits:

At year-end, the carrying amount of the County's deposits was \$52,203,318, and the bank balance was \$53,506,700. Of the bank balance:

Muskingum County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

- A. \$1,103,738 was covered by federal depository insurance;
- B. \$52,402,962 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 below to give an indication of the level of risk assumed by the County at year-end. Category 1 includes investments that are insured or registered for which the securities are held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments for which the securities are held in the counterparty's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent but not in the County's name. The County had no investments at year-end.

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

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

	Cash and Cash Equivalents/ Deposits
GASB Statement 9	\$52,630,871
Deposits with Fiscal Agents	(52,070)
Cash on Hand	(375,483)
GASB Statement 3	\$52,203,318

At December 31, 1999, the County's Self-Insurance Workers' Compensation Internal Service Fund had a balance of \$52,070 with the Bureau of Workers' Compensation. The money is held by the Bureau of Workers' Compensation in a pooled account which is representative of numerous entities and therefore cannot be classified by risk under GASB Statement 3. The classification of cash and cash equivalents and investments for the Agency as a whole may be obtained by writing to the Ohio Bureau of Workers' Compensation Agency, Columbus, Ohio 43215.

B. Component Units

At year end, the carrying amount of Muskingum Starlight Industries, Inc. deposits was \$372,646 and the bank balance was \$376,843. Of the bank balance, \$328,138 was covered by federal depository insurance and \$48,705 was uninsured and uncollateralized. Although the collateral held by the pledging financial institutions' trust department was in the Authority's name, non-compliance with federal requirements could potentially subject the Authority to a successful claim by the FDIC.

Muskingum County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

The Ohio Revised Code prescribes allowable deposits and investments. At December 31, 1999, the District held demand deposits in an interest bearing account with a carrying amount of \$787,426. The bank balance was covered by federal deposit insurance or by collateral held by the pledging financial institution's trust department in the name of the District.

Statutes require the District to obtain collateral for all funds on deposit. At times during the year, the District permitted funds on deposit to be uncollateralized.

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 1999 for real and public utility property taxes represents collections of 1998 taxes. Property tax payments received during 1999 for tangible personal property (other than public utility property) is for 1999 taxes.

1999 real property taxes are levied after October 1, 1999, on the assessed value as of January 1, 1999, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 1999 real property taxes are collected in and intended to finance 2000.

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. 1999 public utility property taxes became a lien December 31, 1998, are levied after October 1, 1999, and are collected in 2000 with real property taxes.

1999 tangible personal property taxes are levied after October 1, 1998, on the value as of December 31, 1998. Collections are made in 1999. Tangible personal property assessments are 25 percent of true value.

The full tax rate for all County operations for the year ended December 31, 1999, was \$14.25 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 1999 property tax receipts were based are as follows:

Real Property	\$770,379,080
Public Utility Personal Property	95,951,950
Tangible Personal Property	127,515,839
Total Assessed Value	\$993,846,869

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.

Muskingum County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

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. The amount of the County's tax collections which flow through an agency fund is reported as "Taxes Receivable" on the combined balance sheet and as "Due from Agency Funds - Property Taxes" in the governmental funds which receives the tax distributions.

Property taxes receivable represent real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 1999. 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 1999 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 1999 amounted to \$12,443,482.

NOTE 9 - RECEIVABLES

A. Primary Government

Receivables at December 31, 1999, 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, and intergovernmental receivables arising from grants, entitlements and shared revenues. Included in total receivables is \$715,704 in delinquent special assessments which may be collected through foreclosure. All receivables are considered collectible in full. Delinquent accounts receivable are certified and collected as a special assessment, subject to foreclosure for non-payment.

A summary of the principal items of intergovernmental receivables follows:

Muskingum County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

Fund Type/ Source	Amount
General Fund	
Local Government Revenue Assistance	\$20,927
Local Government	85,593
Foster Care Reimbursements	6,467
Lunch and Breakfast Reimbursements	1,622
Mental Health Reimbursements	337
Estate Tax	1,474
Defense of Indigents Reimbursement	11,692
Title IV-D Reimbursements	10,434
Electronic Monitor Reimbursements	3,884
Sheriff Restricted Vest Reimbursements	20,547
Miscellaneous State Revenues	15,223
Detention Reimbursement	57,362
Total General Fund	235,562
Special Revenue Funds	
Litter Control Grant	11,227
Community Development Block Grants	60,500
Violence Against Women Grant	15,854
Federal School Lunch Program	8,980
CAFS Reimbursements	81,733
Targeted Case Management	2,200
Title XX	15,456
Childrens Services Reimbursements	1,033,140
Motor Vehicle License Tax	117,412
Motor Vehicle License Permissive Tax	29,441
DARE Grant	6,299
Gasoline Tax	75,070
Child Support Enforcement	60,097
Miscellaneous State Revenues	4,218
Shared Funding	\$5,232

(continued)

Muskingum County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

Fund Type/ Source	Amount
Salary Reimbursements	\$1,839
Total Special Revenue Funds	1,528,698
Capital Projects Fund	
Detention Center Grant	5,125
Total Capital Projects Fund	5,125
Enterprise Fund	
Administration Reimbursement	12,500
Agency Funds	
Motor Vehicle Permissive Tax	2,906
Motor Vehicle License Tax	27,962
Gasoline Tax	102,246
Local Government Revenue Assistance	29,499
Library and Local Government	243,122
Local Government Revenue Assistance	120,655
Total Agency Funds	526,390
Grand Total All Fund Types	\$2,308,275

B. Component Unit

The Muskingum Starlight Industries, Inc. uses the allowance method of accounting for doubtful accounts. All accounts were considered to be fully collectible at December 31, 1999; therefore, no allowance for doubtful accounts has been recorded.

NOTE 10 - FIXED ASSETS

A summary of the enterprise funds and Muskingum Starlight Industries, Inc. fixed assets at December 31, 1999, respectively, follows:

Muskingum County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

Category	Enterprise Funds Primary Government	Muskingum Starlight Industries Inc.
Land	\$0	\$0
Buildings	466,900	6,807
Improvements other than buildings	31,500,601	0
Machinery, Equipment, Furniture and Fixtures	209,215	133,775
Vehicles	163,891	74,767
Total	32,340,607	215,349
Accumulated Depreciation	(8,144,151)	(149,384)
Net Fixed Assets	\$24,196,456	\$65,965

A summary of the changes in general fixed assets during 1999 follows:

Category	Balance January 1, 1999	Additions	Deletions	Balance December 31, 1999
Land	\$2,188,629	\$161,044	\$0	\$2,349,673
Buildings	19,585,161	843,012	0	20,428,173
Machinery, Equipment, Furniture and Fixtures	2,857,398	583,538	72,312	3,368,624
Vehicles	5,109,743	601,084	327,832	5,382,995
Construction in Progress	459,755	3,397,119	0	3,856,874
Total	\$30,200,686	\$5,585,797	\$400,144	\$35,386,339

NOTE 11 - RISK MANAGEMENT

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

Muskingum County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

Under the CORSA program for general liability, auto liability, error and omission for public officials, and law enforcement liability, the County has \$1,000,000 of total liability coverage for each occurrence and \$1,000,000 aggregate, with a \$2,500 deductible per occurrence. Property damage is on a replacement cost basis for a blanket amount of \$32,170,883 on buildings and contents. Boiler and machinery is covered in the amount of \$50,000,000 for extended comprehensive. Employee dishonesty, money and securities inside and out, money orders and counterfeit, and depositor's forgery are covered in the amount of \$250,000 for each and every loss and \$1,000,000 aggregate. Third-party liability claims which occur as a result of the Year 2000 issue coverage is provided by CORSA with a limit of \$50,000.

In addition, the County maintains other property insurance including: \$1,000,000 for extra expenses, \$1,200,000 for data processing equipment, \$1,368,485 for contractor's equipment and miscellaneous equipment, \$1,000,000 for valuable papers and records, actual cash value for automobile physical damage, and \$6,000,000 for flood and earthquake damage. Comprehensive boiler and machinery coverage is carried in the amount of \$50,000,000.

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

The County maintains a limited risk health insurance program for employees. Premiums are paid to a third party administrator, Benefit Services, 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 \$50,000 and aggregate annual claims in excess of \$1,824,671.

The County also maintains a retrospective rating workers' compensation program. Under the retrospective rating program, the County accumulates 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 are paid directly to the State of Ohio, and the remaining premiums are 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 County is currently continuing this policy for workers' compensation premiums paid to the internal service fund and as a result, 1999 premiums will be paid in cash during 2000.

Muskingum County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

The claims liabilities of the Self-Insurance Health and Self-Insurance Workers Compensation internal service funds of \$800,516 and \$286,888, respectively, reported at December 31, 1999 are based on the requirements of Governmental Accounting Standards Board Statement No. 10 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Amounts reported were provided by the County's third party administrators. Changes in the funds' claims liability in 1998 and 1999 were:

Fund	Balance at Beginning of Year	Current Year Claims	Claims Payments	Balance at End of Year
Self- Insurance Health				
1998	\$740,892	\$2,248,850	\$2,206,582	\$783,160
1999	783,160	2,551,975	2,534,619	800,516
Self- Insurance Workers' Compensation				
1998	2,150,144	587,134	263,991	2,473,287
1999	330,000	45,000	88,112	286,888

NOTE 12 - DEFINED BENEFIT PENSION PLANS

A. Public Employee Retirement System

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

Muskingum County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

Plan members, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations and Muskingum County is required to contribute 9.35 percent. For law enforcement employees, the employee contribution is 9 percent and the employer contribution is 12.5 percent. Contributions are authorized by state statute. Muskingum County's contributions to PERS for the years ended December 31, 1999, 1998, and 1997 were \$2,102,978, \$2,849,782, and \$2,146,207, respectively. The full amount has been contributed for 1998 and 1997. 93 percent has been contributed for 1999 with the remainder being reported as a fund liability.

B. State Teachers Retirement System (STRS)

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

Plan members are required to contribute 9.3 percent of their annual covered salary and Muskingum County is required to contribute 14 percent for fiscal year 1999, 6 percent was the portion used to fund pension obligations. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The County's contributions to STRS for the years ended December 31, 1999, 1998, and 1997 were \$42,718, \$88,964, and \$87,594, respectively. The full amount has been contributed for 1998 and 1997. 93 percent has been contributed for 1999 with the remainder being reported as a fund liability.

NOTE 13 - POST-EMPLOYMENT BENEFITS

A. Public Employees Retirement System (PERS)

The Public Employees Retirement System of Ohio provides post-retirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit. Health care coverage for disability recipients and primary survivor recipients is available. The health care coverage provided by the retirement system is considered an Other Post-employment Benefit (OPEB) as described in GASB Statement Number 12. A portion of each employer's contribution to PERS is set aside for the funding of post-retirement health care based on authority granted by State statute. The 1999 employer contribution rate was 13.55 of covered payroll for employees not engaged in law enforcement; 4.2 percent was the portion that was used to fund health care. The law enforcement employer rate for 1999 was 16.70 percent and 4.2 percent was used to fund health care.

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Notes to the General Purpose Financial Statements
December 31, 1999

Benefits are funded on a pay-as-you go basis. OPEB are financed through employer contributions and investment earnings. The contributions allocated to retiree health care and Medicare, along with investment income on allocated assets and periodic adjustments in health care provisions, are expected to be sufficient to sustain the program indefinitely. During 1999, OPEB expenditures made by PERS were \$523,599,349. As of December 31, 1999, the unaudited estimated net assets available for future OPEB payments were \$9,870,285,641. At December 31, 1999, the total number of benefit recipients eligible for OPEB through PERS was 118,062. The County's actual contribution for 1999 which was used to fund OPEB were \$909,322.

During 1997, PERS adopted a new calculation method for determining employer contributions applied to OPEB. Under the new method, effective January 1, 1998, employer contributions, equal to 4.2 percent of member covered payroll, are used to fund health care expenses. Under the prior method, accrued liabilities and normal cost rates were determined for retiree health care coverage.

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. For fiscal year 1999, the board allocated employer contributions equal to 8 percent of covered payroll to the Health Care Reserve Fund. For the County this amount equaled \$56,958 during 1999.

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund was \$2,783 billion at June 30, 1998. For the year ended June 30, 1999, net health care costs paid by STRS were \$249,929,000 and STRS had 95,796 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, 1999, the liability for compensated absences was \$1,782,051 for the entire County.

Muskingum County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

B. Other Health Insurance Options

The County also offers additional health insurance options to employees not covered under the health self-insurance program. Aetna U.S. Healthcare and Community Health Plan health coverage are offered as alternatives. The County also offers life insurance coverage through UNUM, Inc., vision coverage through the Vision Service Plan, Inc., and dental coverage through Ameritas.

NOTE 15 - CAPITAL LEASES - LESSEE DISCLOSURE

In prior years, the County has entered into capitalized leases for copying equipment, road maintenance equipment, a 911 system, and computers. Each lease meets the criteria of a capital lease set forth in the Statement of Financial Accounting Standards No. 13 "Accounting for Leases", which defines a capital lease as one which transfers benefits and risks of ownership to the lessee. Capital lease payments are reflected as debt service expenditures in the general purpose financial statements for the governmental funds. Equipment acquired by lease has been capitalized in the general fixed assets account group in the amount of \$583,212 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 1999 totaled \$57,914.

Future minimum lease payments through 2001 are as follows:

Year	Amount
2000	\$52,168
2001	2,667
Total	54,835
Less: Amount Representing Interest	(3,109)
Present Value of Net Minimum Lease Payments	\$51,726

NOTE 16 - CONTRACTUAL COMMITMENTS

As of December 31, 1999, the County had contractual purchase commitments for the following projects:

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Notes to the General Purpose Financial Statements
December 31, 1999

Project	Fund	Purchase Commitments	Amounts Paid As of 12/31/99	Amounts Remaining on Contracts
CSEA Building Construction	Child Support Enforcement Construction Capital Projects Fund	\$3,676,207	\$839,994	\$2,836,213
Juvenile Building Construction	Juvenile Detention Facility Capital Projects Fund	8,500,000	2,453,886	6,046,114
County Home Roof	County Home Special Revenue Fund	132,191	62,478	69,713
Adamsville Sewer Construction	Sewer Enterprise Fund	1,622,433	1,497,509	124,924
Totals		\$13,930,831	\$4,853,867	\$9,076,964

NOTE 17 - LONG-TERM DEBT

Changes in the County's long-term obligations during 1999 consist of the following:

	Outstanding 12/31/98	Additions	Deletions	Outstanding 12/31/99
General Long - Term Obligations:				
General Obligation Bonds:				
1989 - Variable Interest Rate County Office Building Improvement Bonds	\$1,995,000	\$0	\$110,000	\$1,885,000
1999 - Variable Interest Rate Child Support Enforcement Building Bonds	0	4,000,000	0	4,000,000
1989 - 7.03% Library Bonds	1,960,000	0	535,000	1,425,000
1999 - Variable Interest Rate Juvenile Detention Facility Bonds	0	5,000,000	0	5,000,000
1998 Variable Interest Rate County Facilities Refunding Bonds	6,660,000	0	290,000	6,370,000
Total General Obligation Bonds	\$10,615,000	\$9,000,000	\$935,000	\$18,680,000

(continued)

Muskingum County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

	Outstanding 12/31/98	Additions	Deletions	Outstanding 12/31/99
Special Assessment Debt:				
1990 - 5.0% Avondale Special Assessment Bonds	\$92,895	\$0	\$2,965	\$89,930
1989 - 7.89% Falls Special Assessment OWDA	502,555	0	47,862	454,693
1989 - 7.89% Maysville Special Assessment OWDA	276,197	0	17,819	258,378
1996 - Variable Interest Nob Hill Special Assessment Bonds	575,000	0	20,000	555,000
Total Special Assessment Debt	1,446,647	0	88,646	1,358,001
Compensated Absences	1,822,862	1,061,125	1,173,874	1,710,113
Tax Refund Payable	50,694	0	32,030	18,664
Capital Leases	109,640	0	57,914	51,726
Total General Long - Term Obligations	14,044,843	10,061,125	2,287,464	21,818,504
Enterprise Fund Obligations:				
1999 - Variable Interest Rate East Muskingum Project General Obligation Refunding Bonds	0	1,365,000	55,000	1,310,000
1990 - 5.00% Avondale Project General Obligation Bonds	1,105	0	35	1,070
Total General Obligation Bonds	1,105	1,365,000	55,035	1,311,070
1990 - 5.00% Avondale Sewer Revenue Bonds	164,600	0	2,200	162,400
1990 - Variable Interest Rate East Muskingum Sewer Revenue Bonds	2,399,900	0	1,306,900	1,093,000
1993 - 5.125% East Muskingum Series F Improvement Bonds	608,000	0	7,900	600,100
Total Revenue Bonds	3,172,500	0	1,317,000	1,855,500
1989 - 7.89% Maysville Mortgage Revenue - OWDA	386,239	0	13,588	372,651
Total Enterprise Fund Long - Term Obligations	3,559,844	1,365,000	1,385,623	3,539,221
Total All Long - Term Obligations	\$17,604,687	\$11,426,125	\$3,673,087	\$25,357,725

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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 Children's 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 variable 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. At the same time, 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 an current refunding of the 1990 bonds outstanding. The current refunding resulted in a cash flow savings in the amount of \$443,421 and an economic gain in the amount of \$138,248. The current refunding resulted in a difference between the net carrying amount of the debt and the acquisition price of \$32,975. 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 1999 is \$663. The County completed the current refunding to reduce its total debt service payments over the next 19 years.

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

	1999 Refunding General Obligation Bonds	1990 Avondale Project General Obligation Bonds	Totals
Outstanding Balance of General Obligation Bonds	\$1,310,000	\$1,070	\$1,311,070
Unamortized Accounting Gain	(32,312)	0	(32,312)
Balance Net of Accounting Gain	\$1,277,688	\$1,070	\$1,278,758

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

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

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December 31, 1999

On June 30, 1998 the County issued \$6,905,000 in general obligation bonds with interest rates varying from 3.65 percent to 4.8 percent. Proceeds were used to refund \$1,745,000 of the outstanding 1990 County Office Building Improvement Bonds, and \$4,545,000 of outstanding 1992 County Jail Facilities Bonds. The bonds were sold at a discount of \$10,172. \$6,760,654 (after discount, underwriting fees, and other issuance costs) was deposited in an irrevocable trust to provide for all future debt service payments on the refunded 1990 County Office Building Bonds and the 1992 County Jail Facilities Bonds. These refunding bonds will be repaid from building rent and property taxes. Amounts remaining to be paid on the refunded bonds at December 31, 1999 is \$6,080,000.

Annual debt service requirements to maturity for general obligation bonds, including interest of \$10,441,178, are as follows:

Year Ending	General Long - Term		
2000	\$2,249,285	\$90,298	\$2,339,583
2001	2,269,315	89,446	2,358,761
2002	1,772,138	88,508	1,860,646
2003	1,563,211	92,529	1,655,740
2004	1,560,746	91,328	1,652,074
2005	1,570,942	90,097	1,661,039
2006	1,562,876	88,836	1,651,712
2007	1,567,665	92,546	1,660,211
2008	1,579,289	91,002	1,670,291
2009-2029	12,277,426	1,644,765	13,922,191
Total	\$27,972,893	\$2,459,355	\$30,432,248

The Avondale Special Assessment bonds, the Falls Township OWDA, Maysville OWDA, and the Nob Hill Special Assessment bonds special assessment debt will be repaid from the proceeds of special assessments levied against benefitted property owners. In the event the property owners do not pay their assessments, the County would be responsible for the debt service payment. Special assessment bond debt service requirements to maturity, including \$527,953 of interest, are as follows:

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Notes to the General Purpose Financial Statements
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Year Ending December 31	Amount
2000	\$60,917
2001	59,877
2002	58,520
2003	62,022
2004	60,399
2005	58,950
2006	57,377
2007	31,204
2008	31,890
2009-2030	691,727
Total	\$1,172,883

Special assessment OWDA debt service requirements to maturity, including \$346,999 of interest, are as follows:

Year Ending December 31.	Amount
2000	\$121,943
2001	116,670
2002	112,280
2003	107,098
2004	101,916
2005	98,734
2006	91,552
2007	76,757
2008	80,483
2009-2030	152,637
Total	\$1,060,070

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

The Avondale Sewer revenue bonds, East Muskingum Sewer revenue bonds, East Muskingum Series F Improvement Bonds and the Maysville OWDA loan will be paid from revenues derived by the County from the operation of the sewer system. Revenue bond debt service requirements to maturity, including \$1,850,959 of interest, are as follows:

Muskingum County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

Year Ending December 31,	Amount
2000	\$119,525
2001	119,435
2002	119,539
2003	119,492
2004	119,575
2005	119,578
2006	119,599
2007	119,535
2008	119,586
2009-2030	2,630,595
Total	\$3,706,459

Annual debt service requirements to maturity for Sewer Maysville OWDA mortgage revenue debt, including interest of \$249,942, are as follows:

Year Ending December 31,	Amount
2000	\$44,062
2001	44,062
2002	44,062
2003	44,062
2004	44,062
2005	44,062
2006	44,062
2007	44,062
2008	44,062
2009-2014	226,035
Total	\$622,593

The tax refund outstanding obligation of \$18,664 is a long-term obligation for a repayment of taxes to the *Texas Eastern Transmission Corporation*, a public utility company, for tax years 1992 through 1996. The amounts repaid from the General Fund, the Tuberculosis Clinic, County Home Levy, Starlight School Levy, Children Services Levy, Mental Health Levy, and Sheriff Levy Special Revenue Funds; and the ADAMH Agency Fund during 1999 were for the 1995 tax repayment. The entire outstanding balance, which includes no interest, will be repaid during 2000.

Muskingum County, Ohio

Notes to the General Purpose Financial Statements December 31, 1999

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, 1999, \$83,540,000 of industrial revenue bonds have been issued, and \$65,054,809 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, 1999, \$1,765,000 of certificates of participation remained outstanding. The insubstance defeasance occurred for the lease and base lease for the County office building which house children's services, the health department and the board of education.

An agreement between the State of Ohio, Department of Transportation (ODOT), and the Muskingum County Transportation Improvement District ("District") was entered into on December 23, 1998. This project is for financing the construction of Northpointe Drive Extension located between the City of Zanesville and the Village of Dresden. The proposed terms call for a loan to be made from the State to the Transportation Improvement District in the amount of \$11,060,000, plus the refinancing of projected accumulated interest in the amount of \$470,050, to be repaid over 20 years, which coincide with the terms of a cooperative agreement between Muskingum County, the District, and ODOT. 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, 1999, there is no liability to ODOT for this loan, although as of May 22, 2000, the District has drawn down \$1,039,138 from the loan and Muskingum County has established, and deposited \$925,000 into, a Guaranty Fund to collateralize the loan. The amount of the loan could potentially be reduced by grant monies received by the TID for the project.

The County's overall legal debt margin at December 31, 1999 was \$23,346,172.

Muskingum County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

NOTE 18 - NOTES PAYABLE

The following summarizes the note transactions for the year ended December 31, 1999:

	Interest Rate	Outstanding 12/31/98	Issued	Retired	Outstanding 12/31/99
Special Revenue Fund:					
Motor Vehicle and Gas Tax	5.00%	\$12,000	\$0	\$12,000	\$0
Capital Projects Funds:					
Energy Conservation Loan	5.60%	0	716,477	90,445	626,032
Brandywine Extension	4.30%	580,000	505,000	580,000	505,000
Detention Center Construction	3.65%	1,200,000	2,650,000	1,200,000	2,650,000
Issue 2	0.00%	48,092	0	39,411	8,681
Issue 2	2.00%	132,710	21,000	28,473	125,237
Issue 2	2.00%	16,639	0	8,237	8,402
Total Capital Projects Funds		1,977,441	3,892,477	1,946,566	3,923,352
Sewer Improvement Notes	3.80%	2,440,000	1,980,000	2,440,000	1,980,000
Total Note Transactions		\$4,429,441	\$5,872,477	\$4,398,566	\$5,903,352

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

Annual debt service requirements to maturity for the Energy Conservation Loan, including interest of \$187,973, is reflected the following table:

Muskingum County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

Year Ending December 31,	Amount
2000	\$90,445
2001	90,445
2002	90,445
2003	90,445
2004	90,445
2005	90,445
2006	90,445
2007	90,445
2008	90,445
Total	\$814,005

Annual debt service requirements to maturity for the Issue 2 revenue anticipation notes, including interest of \$5,707, are as follows:

Year Ending December 31,	Amount
2000	\$46,266
2001	39,760
2002	35,421
2003	19,928
2004	4,435
2005	2,217
Total	\$148,027

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 1999 the County incurred expenditures of \$203,469 for the operating lease. The rental payments for the land and building through 2008 are as follows:

Muskingum County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

Year	Amount
2000	\$191,938
2001	131,688
2002	125,281
2003	133,734
2004-08	892,144

NOTE 20 - INTERFUND TRANSACTIONS

Interfund balances at December 31, 1999 consist of the following individual fund receivables and payables:

Interfund Transactions	Receivable	Payable
Interfund Receivable/ Payables		
General Fund	\$143,330	\$0
Special Revenue Funds:		
Starlight School Levy	118,827	64,229
Block Grants	0	9,281
Senior Citizens Levy	0	121,000
Litter Prevention	0	13,049
Chapter I - Starlight	14,191	63,917
Starlight Title - VI	0	4,872
Total Special Revenue Funds	133,018	276,348
Debt Service Fund:		
Special Assessment Debt Service Fund	116	0
Proprietary Fund:		
Sewer Fund	0	116
Total Interfund Receivables/ Payables	\$276,464	\$276,464

(continued)

Muskingum County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

Interfund Transactions (Continued)	Receivable	Payable
Due From/ To Other Funds		
General Fund	\$2,240,080	\$321,737
Special Revenue Funds:		
Block Grants	0	1,199
Child Support Enforcement Fund	0	50,094
Children Services Levy Fund	1,904,208	66,810
Community Correction Fund	0	5,495
County Home Levy Fund	1,660,526	41,868
DARE Fund	0	6,299
Dog and Kennel Fund	0	3,210
Litter Fund	0	1,682
Motor Vehicle and Gas Tax Fund	0	38,272
Public Assistance Fund	0	256,027
Real Estate Assessment Fund	0	3,294
Felony Delinquent Care and Custody Fund	0	2,384
Certificate of Title Administration Fund	0	3,543
Starlight School Levy Fund	3,471,172	97,606
Tuberculosis Clinic Fund	366,739	6,915
Sheriff Levy Fund	415,132	0
Senior Citizens Levy Fund	458,434	18,812
Mental Health Fund	1,011,075	0
Youth Services Fund	0	3,120
Chapter I - Starlight Fund	0	2,435
Total Special Revenue Funds	9,287,286	609,065
Debt Service Funds:		
Library Debt Service Fund	708,265	0
Special Assessment Debt Service Fund	2,975,496	0
Total Debt Service Funds	\$3,683,761	\$0

(continued)

Muskingum County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

Interfund Transactions (Continued)	Receivable	Payable
Due From/To Other Funds		
Proprietary Funds:		
Sewer Fund	\$0	\$6,732
Sunshine Child Care Center Fund	0	3,830
Worker's Compensation Self-Insurance Fund	844,839	0
Total Proprietary Funds	844,839	10,562
Agency Funds:		
Law Library	32,534	0
Family and Children First Fund	4,970	1,045
Health Agency	977,120	56,287
Soil and Water	0	4,514
Court Agency	0	52,975
Local Emergency Planning	0	187
Muskingum Area Board of Alcohol, Drug and Mental Health Services	0	13,837
Muskingum County Park Commission	0	1,384
Hotel Lodging	0	2,400
Real Estate Agency	0	13,614,408
Undivided General Personal Agency	0	2,382,189
Total Agency Funds	1,014,624	16,129,226
Total Due From/ To Other Funds	\$17,070,590	\$17,070,590
Advances To/ From Other Funds:		
General Fund	\$543,000	\$0
Proprietary Fund		
Sewer Fund	0	543,000
Total Advance To/ From Other Funds	\$543,000	\$543,000

Muskingum County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

NOTE 21 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS AND COMPONENT UNIT

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

	Sewer Enterprise Fund	Sunshine Child Care Center Enterprise Fund	Total Primary Government	Muskingum Starlight Industries, Inc. (Component Unit)
Operating Revenues	\$1,594,380	\$122,372	\$1,716,752	\$946,893
Depreciation Expense	622,533	0	622,533	33,199
Operating Income (Loss)	(106,750)	(28,141)	(134,891)	43,842
Net Non-Operating Revenues (Expenses)	(209,775)	0	(209,775)	15,157
Operating Transfers - In	717,901	50,000	767,901	0
Operating Transfers - Out	(379)	0	(379)	0
Net Income	400,997	21,859	422,856	58,999
Current Capital Contributions	724,294	0	724,294	0
Increase in Plant and Equipment	1,279,523	0	1,279,523	14,589
Net Working Capital	1,736,627	23,174	1,759,801	444,195
Total Assets	28,122,849	32,591	28,155,440	523,890
Bonds and Other Long - Term Liabilities				
Payable from Revenues	3,993,552	598	3,994,150	0
Total Equity	21,939,531	22,576	21,962,107	510,160
Encumbrances Outstanding at December 31, 1999	536,468	0	536,468	0

Muskingum County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

NOTE 22 - JOINTLY GOVERNED ORGANIZATIONS

A. Joint Solid Waste District

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

The Muskingum, Morgan, Monroe, Washington, Noble and Guernsey Solid Waste District is governed and operated through three groups. An eighteen member board of directors, comprised of three commissioners from each County, is responsible for the District's financial matters. Financial records were maintained by Muskingum County until May 1993 at which time Noble County assumed the responsibility. The District's sole revenue source is a waste disposal fee for in-district and out-of-district waste. Although the County contributed amounts to the District at the time of its creation, no contributions were received from the County in 1999. 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 1999, Muskingum County contributed \$883,224 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.

Muskingum County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

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

The Mid Eastern Ohio Regional Council Governments (MEORC) is a jointly governed organization which serves fourteen counties in Ohio. MEORC provides services to the mentally retarded and developmentally disabled residents in the participating counties. The Council is made up of the superintendents of each county's Board of Mental Retardation and Developmental Disabilities. Revenues are generated by fees and state grants. Although the County contributed to the Council upon its creation, during 1999, the County contributed \$11,281 to the Council. Continued existence of the Council is not dependent on the County's continued participation, and the County has no equity interest in or financial responsibility for the Council. The Council has no outstanding debt.

D. Muskingum Area Public Transit Authority

The Muskingum Area Public Transit Authority 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 1999, the County contributed Section 18 program funds to the Authority in the amount of \$52,500 which represented approximately 5.15 percent of the Authority's total operating budget. 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 Human 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 1999, the County made no contributions to the Council. Continued existence of the Council is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding.

Muskingum County, Ohio

Notes to the General Purpose Financial Statements December 31, 1999

F. Area Office on Aging

The Area Office on Aging is a regional council of governments that assists nine counties including Muskingum County in providing services to senior citizens in the Council's service area. The Council is governed by a board of directors comprised of one representative appointed by each participating County. The board has total control over budgeting, personnel and all other financial matters. The Area Office on Aging receives Title III monies to be used for programs within the member Counties. During 1999, Muskingum County contracted with the Area Agency on Aging to provide senior citizens services. A local not-for-profit corporation (The Muskingum County Senior Citizens Center) provided the senior citizens services pursuant to the County's contract. *The continued existence of the Council is not dependent on the County's continued participation and the County does not have an equity interest in or a financial responsibility for the Council. The Council has no outstanding debt.*

G. Ohio Mid-Eastern Governments Association (OMEGA)

The Ohio Mid-Eastern Governments Association (OMEGA) is a ten county regional council of governments comprised of Belmont, Carroll, Coshocton, Columbia, Guernsey, Harrison, Holmes, Jefferson, Muskingum and Tuscarawas counties. OMEGA was formed to aid and assist the participating counties in the application for Appalachian Regional Commission and Economic Development grant monies. OMEGA is governed by a sixteen member executive board comprised of members appointed from each participating county and cities within each county. City membership is voluntary. The County Commissioners from each County currently appoint one member to the board of directors. The board has total control over budgeting, personnel, and financial matters. Each member currently pays an eight cent per capita membership fee based upon the most recent U.S. census. During 1999, OMEGA received \$4,976 from Muskingum County. *The continued existence of OMEGA is not dependent on the County's continued participation and the County does not have an equity interest in or a financial responsibility for OMEGA. OMEGA has no outstanding debt.*

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 1999, 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.*

Muskingum County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

I. Zanesville/Muskingum County Port Authority

The Zanesville/Muskingum County Port Authority is a jointly governed organization under the laws of the State of Ohio. The Authority is governed by a four member board of directors. The board is comprised of two members appointed by Muskingum County and two members appointed by City of Zanesville. The Authority's primary function is to promote economic growth and development in the County. The Authority derives its revenues from rental income, interest income and annual contributions from the County and the City. The County and City currently lease the Anchor Glass Facilities from the Authority pursuant to a 1988 operating lease agreement. The County and City sublease the facilities to the Anchor Glass Corporation. The payments are used for the payment of the Authority's outstanding bonds. The County's share of the Anchor Glass Corporation's rent income and the related operating lease payments are reflected in the General Fund. In addition to the required operating lease payments, the County and City contributed \$867,933 and \$120,000, respectively, to the Authority during 1999. Separately issued financial statements can be obtained from the Zanesville/Muskingum County Port Authority, Zanesville, Ohio.

NOTE 23 - RELATED ORGANIZATIONS

A. Muskingum County Convention Facilities Authority

The Muskingum County Convention Facilities Authority 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 1999, the Authority received \$365,287 from excise taxes and miscellaneous revenue sources. The Authority has no outstanding debt. Complete financial information can be obtained from the Muskingum County Conventions Facilities Authority, Zanesville, Ohio.

Muskingum County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

B. Zanesville Metropolitan Housing Authority

The Zanesville Metropolitan Housing 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 1999. The County serves as fiscal agent for the Park District and the activity is reflected in the Park District Agency Fund.

NOTE 24 - PUBLIC ENTITY SHARED RISK POOL

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

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 1999 was \$168,144.

Muskingum County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

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 1999, these contributions were \$463,873.

The Transportation Improvement District, a discretely presented component unit of Muskingum County, received contributions from the County for general operating expenses for the implementation of its economic development activities. These contributions are reflected as operating revenues and operating expenses. In 1999, these contributions were \$130,000 from the County which are to be used for a feasibility study for a TID project.

NOTE 26 - FUND EQUITY RESERVES

The following reservations of fund balances existed as of December 31, 1999:

Fund Type/ Reserve Type	Amount
General Fund:	
Fund Balance:	
Reserved for Encumbrances	\$519,701
Reserved for Inventory	105,220
Reserved for Advances	543,000
Reserved for Claimants	49,028
Total General Fund	1,216,949
Special Revenue Funds:	
Fund Balance:	
Reserved for Encumbrances	495,950
Reserved for Inventory	306,784
Reserved for Loans	12,202
Reserved for Loan Guaranty	925,000
Total Special Revenue Funds	1,739,936
Capital Projects Funds:	
Fund Balance:	
Reserved for Encumbrances	7,120,223
Non- Expendable Trust Funds	
Fund Balance:	
Reserved for Endowment	37,171
Grand Total All Reserves	\$10,114,279

Muskingum County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

NOTE 27 - CONTRIBUTED CAPITAL

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

Source	Amount
Governmental Funds	\$13,600
Grants	395,000
Customer Tap- In Fees	315,694
Total Additions	\$724,294
Contributed Capital January 1, 1998	28,200,695
Contributed Capital December 31, 1999	\$28,924,989

NOTE 28 - FOOD STAMPS

The County's Department of Human 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 Human 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 Human Services had on hand for distribution \$256,037 of federal food stamps at December 31, 1999.

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.

GENERAL FUND

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, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Property and Other Taxes	\$2,273,486	\$2,195,457	(\$78,029)
Permissive Sales Taxes	10,000,000	12,435,964	2,435,964
Charges for Services	1,672,672	2,060,371	387,699
Licenses and Permits	12,850	10,435	(2,415)
Fines and Forfeitures	342,668	382,987	40,319
Intergovernmental	2,424,871	2,494,725	69,854
Interest	1,258,620	2,143,126	884,506
Rent Income	2,048	2,048	0
Other	50,354	189,053	138,699
<i>Total Revenues</i>	<u>18,037,569</u>	<u>21,914,166</u>	<u>3,876,597</u>
Expenditures:			
Current:			
General Government - Legislative and Executive Board of County Commissioners			
Salaries and Wages	590,390	513,141	77,249
Fringe Benefits	122,884	95,948	26,936
Materials and Supplies	121,500	85,000	36,500
Contractual Services	754,083	376,769	377,314
Capital Outlay	363,200	235,337	127,863
Other	506,052	450,695	55,357
<i>Total Board of County Commissioners</i>	<u>2,458,109</u>	<u>1,756,890</u>	<u>701,219</u>
County Auditor			
Salaries and Wages	261,802	253,923	7,879
Fringe Benefits	49,362	47,351	2,011
Materials and Supplies	30,200	29,908	292
Contractual Services	71,617	66,186	5,431
Capital Outlay	15,387	13,978	1,409
Other	25	25	0
<i>Total County Auditor</i>	<u>428,393</u>	<u>411,371</u>	<u>17,022</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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
General Government -			
Legislative and Executive (continued)			
Assessing Personal Property			
Salaries and Wages	\$46,414	\$44,393	\$2,021
Fringe Benefits	8,533	7,487	1,046
	<u>4,000</u>	<u>3,594</u>	<u>406</u>
<i>Total Assessing Personal Property</i>	<u>58,947</u>	<u>55,474</u>	<u>3,473</u>
Assessing Real Property			
Salaries and Wages	37,716	32,128	5,588
Fringe Benefits	6,513	5,027	1,486
	<u>44,229</u>	<u>37,155</u>	<u>7,074</u>
<i>Total Assessing Real Property</i>	<u>44,229</u>	<u>37,155</u>	<u>7,074</u>
County Treasurer			
Salaries and Wages	146,566	142,969	3,597
Fringe Benefits	25,999	24,989	1,010
Materials and Supplies	44,956	41,086	3,870
Contractual Services	6,000	2,904	3,096
Capital Outlay	9,582	4,958	4,624
Other	1,564	1,564	0
	<u>234,667</u>	<u>218,470</u>	<u>16,197</u>
<i>Total County Treasurer</i>	<u>234,667</u>	<u>218,470</u>	<u>16,197</u>
Prosecuting Attorney			
Salaries and Wages	689,517	494,933	194,584
Fringe Benefits	162,913	135,148	27,765
Materials and Supplies	30,029	16,361	13,668
Contractual Services	17,604	9,581	8,023
Capital Outlay	35,576	35,259	317
Other	1,190	458	732
	<u>936,829</u>	<u>691,740</u>	<u>245,089</u>
<i>Total Prosecuting Attorney</i>	<u>936,829</u>	<u>691,740</u>	<u>245,089</u>
Budget Commission			
Materials and Supplies	150	150	0
	<u>150</u>	<u>150</u>	<u>0</u>
<i>Total Budget Commission</i>	<u>150</u>	<u>150</u>	<u>0</u>
Board of Revision			
Other	440	0	440
	<u>440</u>	<u>0</u>	<u>440</u>
<i>Total Board of Revision</i>	<u>440</u>	<u>0</u>	<u>440</u>
Bureau of Inspection			
Examinations - County Offices	52,096	52,096	0
	<u>52,096</u>	<u>52,096</u>	<u>0</u>
<i>Total Bureau of Inspection</i>	<u>52,096</u>	<u>52,096</u>	<u>0</u>

(continued)

Muskingum County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP) Basis and Actual
General Fund (Continued)
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
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	168,960	167,807	1,153
Fringe Benefits	30,319	29,023	1,296
Materials and Supplies	38,800	37,717	1,083
Contractual Services	26,474	20,869	5,605
Capital Outlay	41,746	41,746	0
<i>Total Board of Elections</i>	<u>306,299</u>	<u>297,162</u>	<u>9,137</u>
Automatic Data Processing Board			
Salaries and Wages	23,979	14,794	9,185
Fringe Benefits	4,727	2,519	2,208
Materials and Supplies	3,725	3,526	199
Contractual Services	15,341	15,341	0
Capital Outlay	19,417	19,417	0
<i>Total Automatic Data Processing Board</i>	<u>67,189</u>	<u>55,597</u>	<u>11,592</u>
Maintenance and Operation			
Salaries and Wages	429,083	425,412	3,671
Fringe Benefits	72,455	70,929	1,526
Materials and Supplies	130,000	98,121	31,879
Contractual Services	725,466	581,156	144,310
Capital Outlay	20,000	14,995	5,005
Other	450,000	354,827	95,173
<i>Total Maintenance and Operation</i>	<u>1,827,004</u>	<u>1,545,440</u>	<u>281,564</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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
General Government -			
Legislative and Executive (continued)			
Recorder			
Salaries and Wages	\$147,326	\$139,744	\$7,582
Fringe Benefits	27,443	24,582	2,861
Materials and Supplies	14,000	10,429	3,571
Contractual Services	66,500	53,677	12,823
Capital Outlay	1,000	0	1,000
Other	2,000	1,601	399
<i>Total Recorder</i>	<u>258,269</u>	<u>230,033</u>	<u>28,236</u>
Insurance on Property			
County Buildings	194,083	0	194,083
Other County Property	140,000	42,121	97,879
<i>Total Insurance on Property</i>	<u>334,083</u>	<u>42,121</u>	<u>291,962</u>
Insurance on Persons			
Worker's Compensation	70,000	0	70,000
Official Bonds	15,800	4,633	11,167
Group and Liability	1,109,206	1,106,547	2,659
<i>Total Insurance on Persons</i>	<u>1,195,006</u>	<u>1,111,180</u>	<u>83,826</u>
Pensions			
Public Employees Retirement	40,000	0	40,000
Medicare	256,000	214,867	41,133
<i>Total Pensions</i>	<u>296,000</u>	<u>214,867</u>	<u>81,133</u>
<i>Total General Government - Legislative and Executive</i>	<u>8,499,210</u>	<u>6,719,746</u>	<u>1,779,464</u>
General Government - Judicial			
Court of Appeals			
Salaries and Wages	240	0	240
Fringe Benefits	33	0	33
Materials and Supplies	14,458	14,458	0
<i>Total Court of Appeals</i>	<u>14,731</u>	<u>14,458</u>	<u>273</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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
General Government- Judicial (continued)			
Common Pleas Court			
Salaries and Wages	\$373,171	\$354,086	\$19,085
Fringe Benefits	94,465	73,538	20,927
Materials and Supplies	23,077	6,953	16,124
Contractual Services	120,550	87,684	32,866
Other	5,550	4,028	1,522
<i>Total Common Pleas Court</i>	<u>616,813</u>	<u>526,289</u>	<u>90,524</u>
Jury Commission			
Salaries and Wages	4,840	4,840	0
Fringe Benefits	850	850	0
<i>Total Jury Commission</i>	<u>5,690</u>	<u>5,690</u>	<u>0</u>
Adult Probation			
Salaries and Wages	131,335	101,316	30,019
Fringe Benefits	25,016	13,913	11,103
Materials and Supplies	492	492	0
Contractual Services	2,400	1,379	1,021
Capital Outlay	1,508	1,508	0
<i>Total Adult Probation</i>	<u>160,751</u>	<u>118,608</u>	<u>42,143</u>
Juvenile Court			
Salaries and Wages	212,073	172,807	39,266
Fringe Benefits	36,912	31,423	5,489
Materials and Supplies	15,000	15,000	0
Contractual Services	71,100	71,097	3
Capital Outlay	10,000	10,000	0
Other	12,000	12,000	0
<i>Total Juvenile Court</i>	<u>357,085</u>	<u>312,327</u>	<u>44,758</u>
Juvenile Probation			
Salaries and Wages	184,000	162,132	21,868
Fringe Benefits	33,372	31,610	1,762
Materials and Supplies	500	500	0
Capital Outlay	3,000	3,000	0
Other	5,800	5,800	0
<i>Total Juvenile Probation</i>	<u>226,672</u>	<u>203,042</u>	<u>23,630</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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>General Government - Judicial (continued)</i>			
<i>Detention Home</i>			
Salaries and Wages	\$360,272	\$327,163	\$33,109
Fringe Benefits	57,663	53,590	4,073
Materials and Supplies	31,500	31,500	0
Contractual Services	8,500	8,485	15
Capital Outlay	3,000	3,000	0
Other	21,605	21,570	35
<i>Total Detention Home</i>	<u>482,540</u>	<u>445,308</u>	<u>37,232</u>
<i>Probate Court</i>			
Salaries and Wages	128,581	126,881	1,700
Fringe Benefits	26,147	25,302	845
Materials and Supplies	15,793	8,702	7,091
Contractual Services	16,100	2,712	13,388
Capital Outlay	5,000	4,835	165
Other	7,000	5,541	1,459
<i>Total Probate Court</i>	<u>198,621</u>	<u>173,973</u>	<u>24,648</u>
<i>Clerk of Courts</i>			
Salaries and Wages	198,640	198,640	0
Fringe Benefits	34,924	34,706	218
Materials and Supplies	19,292	19,292	0
Contractual Services	12,282	12,282	0
Capital Outlay	14,495	14,495	0
Other	948	948	0
<i>Total Clerk of Courts</i>	<u>280,581</u>	<u>280,363</u>	<u>218</u>
<i>County Court</i>			
Salaries and Wages	200,196	196,062	4,134
Fringe Benefits	33,769	33,493	276
Materials and Supplies	10,810	7,894	2,916
Contractual Services	1,500	315	1,185
Capital Outlay	3,500	1,508	1,992
Other	10,975	9,867	1,108
<i>Total County Court</i>	<u>260,750</u>	<u>249,139</u>	<u>11,611</u>
<i>Municipal Court</i>			
Salaries and Wages	61,770	61,770	0
Fringe Benefits	9,751	9,514	237
Materials and Supplies	349	349	0
<i>Total Municipal Court</i>	<u>71,870</u>	<u>71,633</u>	<u>237</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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
General Government - Judicial (continued)			
Law Library			
Salaries and Wages	\$12,484	\$9,177	\$3,307
Fringe Benefits	3,463	2,861	602
<i>Total Law Library</i>	<u>15,947</u>	<u>12,038</u>	<u>3,909</u>
Attorney Fees - Public Defender			
Attorney Fees	400,000	351,628	48,372
<i>Total Attorney Fees - Public Defender</i>	<u>400,000</u>	<u>351,628</u>	<u>48,372</u>
<i>Total General Government - Judicial</i>	<u>3,092,051</u>	<u>2,764,496</u>	<u>327,555</u>
Public Safety			
Coroner's Office			
Salaries and Wages	33,273	30,781	2,492
Fringe Benefits	6,823	5,214	1,609
Materials and Supplies	200	44	156
Contractual Services	45,000	44,036	964
Capital Outlay	700	0	700
Other	100	0	100
<i>Total Coroner's Office</i>	<u>86,096</u>	<u>80,075</u>	<u>6,021</u>
Sheriff			
Salaries and Wages	1,892,251	1,883,458	8,793
Fringe Benefits	376,482	374,626	1,856
Materials and Supplies	161,820	157,083	4,737
Contractual Services	272,877	272,823	54
Capital Outlay	274,377	272,454	1,923
Other	29,511	25,679	3,832
<i>Total Sheriff</i>	<u>3,007,318</u>	<u>2,986,123</u>	<u>21,195</u>
Jail			
Salaries and Wages	1,204,743	1,197,994	6,749
Fringe Benefits	227,660	227,660	0
Materials and Supplies	171,200	171,200	0
Contractual Services	107,269	109,263	(1,994)
Capital Outlay	28,697	26,572	2,125
Other	8,500	8,500	0
<i>Total Jail</i>	<u>1,748,069</u>	<u>1,741,189</u>	<u>6,880</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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Public Safety (continued)</i>			
<i>Disaster Services</i>			
Salaries and Wages	\$15,000	\$13,476	\$1,524
Fringe Benefits	2,591	2,368	223
Materials and Supplies	400	400	0
Other	2,494	2,477	17
<i>Total Disaster Services</i>	<u>20,485</u>	<u>18,721</u>	<u>1,764</u>
<i>Building Regulation</i>			
Salaries and Wages	95,419	95,199	220
Fringe Benefits	21,799	21,799	0
Materials and Supplies	6,500	6,209	291
Contractual Services	126,021	122,644	3,377
Other	37,000	13,132	23,868
<i>Total Building Regulation</i>	<u>286,739</u>	<u>258,983</u>	<u>27,756</u>
<i>Total Public Safety</i>	<u>5,148,707</u>	<u>5,085,091</u>	<u>63,616</u>
<i>Public Works</i>			
<i>Engineer</i>			
Salaries and Wages	112,730	108,627	4,103
Fringe Benefits	17,858	17,549	309
Materials and Supplies	4,000	3,361	639
Contractual Services	604,513	5,013	599,500
Capital Outlay	483,004	432,395	50,609
Other	1,259	1,259	0
<i>Total Engineer</i>	<u>1,223,364</u>	<u>568,204</u>	<u>655,160</u>
<i>Total Public Works</i>	<u>1,223,364</u>	<u>568,204</u>	<u>655,160</u>
<i>Health</i>			
<i>Humane Society</i>			
Salaries and Wages	11,003	10,070	933
Fringe Benefits	1,900	1,740	160
Other	4,500	4,490	10
<i>Total Humane Society</i>	<u>17,403</u>	<u>16,300</u>	<u>1,103</u>
<i>Agriculture</i>			
Apiary Inspection	1,155	1,155	0
Cattle Disease Prevention	300	0	300
<i>Total Agriculture</i>	<u>1,455</u>	<u>1,155</u>	<u>300</u>

(continued)

Muskingum County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP) Basis and Actual
 General Fund (Continued)
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Health (continued)			
Vital Statistics			
Fees	\$3,000	\$0	\$3,000
<i>Total Vital Statistics</i>	<u>3,000</u>	<u>0</u>	<u>3,000</u>
Other Health			
Hydrophobia Claims	500	0	500
Crippled Children Aid	115,000	88,827	26,173
Other	314,335	304,830	9,505
<i>Total Other Health</i>	<u>429,835</u>	<u>393,657</u>	<u>36,178</u>
<i>Total Health</i>	<u>451,693</u>	<u>411,112</u>	<u>40,581</u>
Human Services			
Soldier's Relief			
Salaries and Wages	39,586	38,972	614
Fringe Benefits	8,964	8,964	0
Materials and Supplies	4,000	3,768	232
Contractual Services	239,149	234,786	4,363
Capital Outlay	538	538	0
Other	190	190	0
<i>Total Soldier's Relief</i>	<u>292,427</u>	<u>287,218</u>	<u>5,209</u>
Veteran's Services			
Salaries and Wages	87,779	87,779	0
Fringe Benefits	17,119	16,837	282
Materials and Supplies	4,700	4,700	0
Contractual Services	9,746	9,746	0
Capital Outlay	0	0	0
Other	0	0	0
<i>Total Veteran's Services</i>	<u>119,344</u>	<u>119,062</u>	<u>282</u>
<i>Total Human Services</i>	<u>411,771</u>	<u>406,280</u>	<u>5,491</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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Other	\$137,000	\$4,000	\$133,000
<i>Total Other</i>	<u>137,000</u>	<u>4,000</u>	<u>133,000</u>
Intergovernmental Grants	572,215	489,158	83,057
<i>Total Intergovernmental</i>	<u>572,215</u>	<u>489,158</u>	<u>83,057</u>
<i>Total Expenditures</i>	<u>19,536,011</u>	<u>16,448,087</u>	<u>3,087,924</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,498,442)</u>	<u>5,466,079</u>	<u>6,964,521</u>
Other Financing Sources (Uses):			
Sale of Fixed Assets	34,905	38,405	3,500
Advances - In	0	579,670	579,670
Advances - Out	(146,001)	(132,395)	13,606
Operating Transfers - In	795,943	0	(795,943)
Operating Transfers - Out	(5,598,915)	(5,309,672)	289,243
<i>Total Other Financing Sources (Uses)</i>	<u>(4,914,068)</u>	<u>(4,823,992)</u>	<u>90,076</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	<u>(6,412,510)</u>	<u>642,087</u>	<u>7,054,597</u>
<i>Fund Balance at Beginning of Year</i>	6,705,831	6,705,831	0
<i>Unexpended Prior Year Encumbrances</i>	<u>258,803</u>	<u>258,803</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$552,124</u>	<u>\$7,606,721</u>	<u>\$7,054,597</u>

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

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

(continued)

SPECIAL REVENUE FUNDS (Continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

SPECIAL REVENUE FUNDS (Continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

SPECIAL REVENUE FUNDS (Continued)

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

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

Muskingum County, Ohio
Combining Balance Sheet
All Special Revenue Funds
December 31, 1999

	Dog and Kennel	Child Support Enforcement Agency	Public Assistance	Motor Vehicle and Gasoline Tax
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$47,945	\$323,270	\$65,191	\$2,305,714
Segregated Accounts:				
Cash and Cash Equivalents	0	0	0	0
Receivables:				
Accounts	0	0	0	0
Interfund	0	0	0	0
Revolving Loans	0	0	0	0
Due From Other Funds	0	0	0	0
Due From Agency Funds:				
Property Taxes	0	0	0	0
Due From Other Governments	4,218	60,097	0	221,923
Materials and Supplies Inventory	424	0	3,532	254,621
Prepaid Items	0	0	0	3,455
Total Assets	\$52,587	\$383,367	\$68,723	\$2,785,713
Liabilities:				
Accounts Payable	\$0	\$2,569	\$264,834	\$163,957
Contracts Payable	0	0	0	0
Accrued Wages and Benefits	4,382	73,573	123,101	55,392
Compensated Absences Payable	739	2,403	13,199	2,115
Retainage Payable	0	0	0	0
Interfund Payable	0	0	0	0
Due to Other Funds	3,210	50,094	256,027	38,272
Due to Other Governments	1,515	25,572	104,489	28,066
Deferred Revenue	0	0	241,783	0
Total Liabilities	9,846	154,211	1,003,433	287,802
Fund Equity:				
Fund Balance:				
Reserved for Encumbrances	10,984	70,227	19,662	163,613
Reserved for Inventory	424	0	3,532	254,621
Reserved for Loans	0	0	0	0
Reserved for Loan Guarantee	0	0	0	0
Unreserved:				
Designated:				
Undesignated (Deficit)	31,333	158,929	(957,904)	2,079,677
Total Fund Equity (Deficit)	42,741	229,156	(934,710)	2,497,911
Total Liabilities and Fund Equity	\$52,587	\$383,367	\$68,723	\$2,785,713

Muskingum County, Ohio
Combining Balance Sheet
All Special Revenue Funds (Continued)
December 31, 1999

	County Home Levy	Real Estate Assessment	Children Services Levy	Drug Abuse Resistance Education (DARE)
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$762,710	\$926,451	\$2,077,460	\$2,223
Segregated Accounts:				
Cash and Cash Equivalents	0	0	0	0
Receivables:				
Accounts	0	0	2,823	0
Interfund	0	0	0	0
Revolving Loans	0	0	0	0
Due From Other Funds	0	0	70,507	0
Due From Agency Funds:				
Property Taxes	1,660,526	0	1,833,701	0
Due From Other Governments	0	0	1,038,372	6,299
Materials and Supplies Inventory	17,365	0	16,600	0
Prepaid Items	0	0	2,667	0
Total Assets	\$2,440,601	\$926,451	\$5,042,130	\$8,522
Liabilities:				
Accounts Payable	\$29,685	\$106,364	\$226,537	\$0
Contracts Payable	69,713	0	12,469	0
Accrued Wages and Benefits	41,481	1,786	74,503	0
Compensated Absences Payable	1,964	482	9,428	0
Retainage Payable	10,260	24,061	0	0
Interfund Payable	0	0	0	0
Due to Other Funds	41,868	3,294	66,810	6,299
Due to Other Governments	18,051	2,509	38,446	0
Deferred Revenue	1,660,526	0	2,427,117	0
Total Liabilities	1,873,548	138,496	2,855,310	6,299
Fund Equity:				
Fund Balance:				
Reserved for Encumbrances	2,584	100,725	91,662	0
Reserved for Inventory	17,365	0	16,600	0
Reserved for Loans	0	0	0	0
Reserved for Loan Guarantee	0	0	0	0
Unreserved:				
Designated:				
Undesignated (Deficit)	547,104	687,230	2,078,558	2,223
Total Fund Equity (Deficit)	567,053	787,955	2,186,820	2,223
Total Liabilities and Fund Equity	\$2,440,601	\$926,451	\$5,042,130	\$8,522

Starlight School Levy	Delinquent Real Estate Tax and Assessment Collection	Tuberculosis Clinic	Youth Services	Block Grants	Computer Legal Research
\$5,644,138	\$225,705	\$446,797	\$77,908	\$406,139	\$38,761
0	0	0	0	0	0
0	0	0	0	0	0
118,827	0	0	0	0	0
0	0	0	0	12,202	0
0	0	0	0	0	0
3,471,172	0	366,739	0	0	0
108,369	0	0	0	60,500	0
13,131	0	0	0	1,111	0
4,471	0	846	0	0	0
<u>\$9,360,108</u>	<u>\$225,705</u>	<u>\$814,382</u>	<u>\$77,908</u>	<u>\$479,952</u>	<u>\$38,761</u>
\$33,201	\$0	\$15,601	\$0	\$0	\$0
0	0	0	0	0	0
96,283	1,466	7,926	3,268	1,298	0
2,684	0	586	0	0	0
0	0	0	0	0	0
64,229	0	0	0	9,281	0
97,606	0	6,915	3,120	1,199	0
41,005	599	3,295	1,358	0	0
3,471,172	0	366,739	0	0	0
<u>3,806,180</u>	<u>2,065</u>	<u>401,062</u>	<u>7,746</u>	<u>11,778</u>	<u>0</u>
17,260	5,489	3,989	328	31	0
13,131	0	0	0	1,111	0
0	0	0	0	12,202	0
0	0	0	0	0	0
<u>5,523,537</u>	<u>218,151</u>	<u>409,331</u>	<u>69,834</u>	<u>454,830</u>	<u>38,761</u>
<u>5,553,928</u>	<u>223,640</u>	<u>413,320</u>	<u>70,162</u>	<u>468,174</u>	<u>38,761</u>
<u>\$9,360,108</u>	<u>\$225,705</u>	<u>\$814,382</u>	<u>\$77,908</u>	<u>\$479,952</u>	<u>\$38,761</u>

(continued)

Muskingum County, Ohio
Combining Balance Sheet
All Special Revenue Funds (Continued)
December 31, 1999

	Community Correction	Home Detention (Electronic Monitor)	Litter Prevention	Marriage License
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$27,508	\$155,148	\$2,079	\$3,408
Segregated Accounts:				
Cash and Cash Equivalents	0	0	0	0
Receivables:				
Accounts	0	0	5,291	0
Interfund	0	0	0	0
Revolving Loans	0	0	0	0
Due From Other Funds	0	0	0	0
Due From Agency Funds:				
Property Taxes	0	0	0	0
Due From Other Governments	0	0	11,227	0
Materials and Supplies Inventory	0	0	0	0
Prepaid Items	0	0	0	0
Total Assets	\$27,508	\$155,148	\$18,597	\$3,408
Liabilities:				
Accounts Payable	\$0	\$850	\$0	\$3,408
Contracts Payable	0	0	0	0
Accrued Wages and Benefits	5,983	0	1,648	0
Compensated Absences Payable	479	0	210	0
Retainage Payable	0	0	0	0
Interfund Payable	0	0	13,049	0
Due to Other Funds	5,495	0	1,682	0
Due to Other Governments	2,439	0	681	0
Deferred Revenue	0	0	0	0
Total Liabilities	14,396	850	17,270	3,408
Fund Equity:				
Fund Balance:				
Reserved for Encumbrances	21	853	114	0
Reserved for Inventory	0	0	0	0
Reserved for Loans	0	0	0	0
Reserved for Loan Guarantee	0	0	0	0
Unreserved:				
Designated:				
Undesignated (Deficit)	13,091	153,445	1,213	0
Total Fund Equity (Deficit)	13,112	154,298	1,327	0
Total Liabilities and Fund Equity	\$27,508	\$155,148	\$18,597	\$3,408

<u>Political Subdivision Housing</u>	<u>Indigent Drivers Alcohol Treatment</u>	<u>Probate Conduct of Business</u>	<u>Enforcement and Education</u>	<u>Chapter 1 Starlight</u>	<u>Law Enforcement</u>
\$61,006	\$102,520	\$8,638	\$16,771	\$60,243	\$41,876
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	14,191	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$61,006</u>	<u>\$102,520</u>	<u>\$8,638</u>	<u>\$16,771</u>	<u>\$74,434</u>	<u>\$41,876</u>
\$0	\$1,521	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	3,027	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	63,917	0
0	0	0	0	2,435	0
0	0	0	0	21,229	0
0	0	0	0	0	0
<u>0</u>	<u>1,521</u>	<u>0</u>	<u>0</u>	<u>90,608</u>	<u>0</u>
0	17	0	45	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>61,006</u>	<u>100,982</u>	<u>8,638</u>	<u>16,726</u>	<u>(16,174)</u>	<u>41,876</u>
<u>61,006</u>	<u>100,999</u>	<u>8,638</u>	<u>16,771</u>	<u>(16,174)</u>	<u>41,876</u>
<u>\$61,006</u>	<u>\$102,520</u>	<u>\$8,638</u>	<u>\$16,771</u>	<u>\$74,434</u>	<u>\$41,876</u>

(continued)

Muskingum County, Ohio
Combining Balance Sheet
All Special Revenue Funds (Continued)
December 31, 1999

	Senior Citizens Levy	Felony Delinquent Care and Custody	Drug Law Enforcement	Indigent Guardianship
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$38,512	\$110,726	\$47,446	\$4,258
Segregated Accounts:				
Cash and Cash Equivalents	0	0	0	0
Receivables:				
Accounts	0	0	0	0
Interfund	0	0	0	0
Revolving Loans	0	0	0	0
Due From Other Funds	0	0	0	0
Due From Agency Funds:				
Property Taxes	458,434	0	0	0
Due From Other Governments	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Prepaid Items	0	0	0	0
Total Assets	\$496,946	\$110,726	\$47,446	\$4,258
Liabilities:				
Accounts Payable	\$19,572	\$18,239	\$0	\$750
Contracts Payable	0	0	0	0
Accrued Wages and Benefits	19,052	866	0	0
Compensated Absences Payable	0	0	0	0
Retainage Payable	0	0	0	0
Interfund Payable	121,000	0	0	0
Due to Other Funds	18,812	2,384	0	0
Due to Other Governments	8,445	2,014	0	0
Deferred Revenue	458,434	0	0	0
Total Liabilities	645,315	23,503	0	750
Fund Equity:				
Fund Balance:				
Reserved for Encumbrances	0	2,011	0	0
Reserved for Inventory	0	0	0	0
Reserved for Loans	0	0	0	0
Reserved for Loan Guarantee	0	0	0	0
Unreserved:				
Designated:				
Undesignated (Deficit)	(148,369)	85,212	47,446	3,508
Total Fund Equity (Deficit)	(148,369)	87,223	47,446	3,508
Total Liabilities and Fund Equity	\$496,946	\$110,726	\$47,446	\$4,258

<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>
\$468	\$73,696	\$0	\$0	\$0	\$674,709
0	0	10,349	29,076	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	1,011,075	0
0	0	0	0	0	1,839
0	0	0	0	0	0
0	0	0	0	0	209
<u>\$468</u>	<u>\$73,696</u>	<u>\$10,349</u>	<u>\$29,076</u>	<u>\$1,011,075</u>	<u>\$676,757</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	3,707
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	3,543
0	0	0	0	0	536
0	0	0	0	1,011,075	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,011,075</u>	<u>7,786</u>
79	275	0	0	0	5,981
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>389</u>	<u>73,421</u>	<u>10,349</u>	<u>29,076</u>	<u>0</u>	<u>662,990</u>
<u>468</u>	<u>73,696</u>	<u>10,349</u>	<u>29,076</u>	<u>0</u>	<u>668,971</u>
<u>\$468</u>	<u>\$73,696</u>	<u>\$10,349</u>	<u>\$29,076</u>	<u>\$1,011,075</u>	<u>\$676,757</u>

(continued)

Muskingum County, Ohio
Combining Balance Sheet
All Special Revenue Funds (Continued)
December 31, 1999

	Sheriff Levy	Starlight Title VI	COPS Grant	VAWA
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$115,171	\$3,032	\$25,323	\$0
Segregated Accounts:				
Cash and Cash Equivalents	0	0	0	0
Receivables:				
Accounts	0	0	0	0
Interfund	0	0	0	0
Revolving Loans	0	0	0	0
Due From Other Funds	0	0	0	0
Due From Agency Funds:				
Property Taxes	415,132	0	0	0
Due From Other Governments	0	0	0	15,854
Materials and Supplies Inventory	0	0	0	0
Prepaid Items	0	0	0	0
Total Assets	\$530,303	\$3,032	\$25,323	\$15,854
Liabilities:				
Accounts Payable	\$0	\$0	\$0	\$15,854
Contracts Payable	0	0	0	0
Accrued Wages and Benefits	10,568	0	0	0
Compensated Absences Payable	351	0	0	0
Retainage Payable	0	0	0	0
Interfund Payable	0	4,872	0	0
Due to Other Funds	0	0	0	0
Due to Other Governments	4,860	0	0	0
Deferred Revenue	415,132	0	0	0
Total Liabilities	430,911	4,872	0	15,854
Fund Equity:				
Fund Balance:				
Reserved for Encumbrances	0	0	0	0
Reserved for Inventory	0	0	0	0
Reserved for Loans	0	0	0	0
Reserved for Loan Guarantee	0	0	0	0
Unreserved:				
Designated:				
Undesignated (Deficit)	99,392	(1,840)	25,323	0
Total Fund Equity (Deficit)	99,392	(1,840)	25,323	0
Total Liabilities and Fund Equity	\$530,303	\$3,032	\$25,323	\$15,854

<u>TID</u> <u>Escrow</u>	<u>Totals</u>
\$925,000	\$15,847,950
0	39,425
0	8,114
0	133,018
0	12,202
0	70,507
0	9,216,779
0	1,528,698
0	306,784
0	11,648
<u>\$925,000</u>	<u>\$27,175,125</u>
\$0	\$902,942
0	82,182
0	529,310
0	34,640
0	34,321
0	276,348
0	609,065
0	305,109
0	10,051,978
<u>0</u>	<u>12,825,895</u>
0	495,950
0	306,784
0	12,202
925,000	925,000
<u>0</u>	<u>12,609,294</u>
<u>925,000</u>	<u>14,349,230</u>
<u>\$925,000</u>	<u>\$27,175,125</u>

Muskingum County, Ohio
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Special Revenue Funds
For the Year Ended December 31, 1999

	Dog and Kennel	Child Support Enforcement Agency	Public Assistance	Motor Vehicle and Gasoline Tax
Revenues:				
Property and Other Taxes	\$0	\$0	\$0	\$0
Charges for Services	18,674	67,230	0	0
Licenses and Permits	83,889	0	0	0
Fines and Forfeitures	7,963	0	0	98,498
Intergovernmental	4,218	2,122,559	9,902,945	4,660,763
Interest	0	0	0	16,976
Other	0	1,801	6,873	50,046
Total Revenues	114,744	2,191,590	9,909,818	4,826,283
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	3,973,127
Health	151,526	0	0	0
Human Services	0	2,638,139	11,360,020	0
Refund of Property Taxes	0	0	0	0
Intergovernmental	0	0	0	126,955
Debt Service:				
Principal Retirement	0	0	0	45,986
Interest and Fiscal Charges	0	0	0	5,599
Total Expenditures	151,526	2,638,139	11,360,020	4,151,667
Excess of Revenues Over (Under) Expenditures	(36,782)	(446,549)	(1,450,202)	674,616
Other Financing Sources (Uses):				
Operating Transfers- In	45,150	227,714	338,251	8,576
Operating Transfers- Out	0	0	0	(302,141)
Total Other Financing Sources (Uses)	45,150	227,714	338,251	(293,565)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	8,368	(218,835)	(1,111,951)	381,051
Fund Balances (Deficit) at Beginning of Year	33,949	447,991	177,221	2,036,597
Increase (Decrease) in Reserve for Inventory	424	0	20	80,263
Fund Balances (Deficits) at End of Year	\$42,741	\$229,156	(\$934,710)	\$2,497,911

<u>County Home Levy</u>	<u>Real Estate Assessment</u>	<u>Children Services Levy</u>	<u>Drug Abuse Resistance Education (DARE)</u>	<u>Starlight School Levy</u>	<u>Delinquent Real Estate Tax and Assessment Collection</u>
\$1,455,892	\$0	\$1,607,123	\$0	\$3,057,450	\$0
539,910	462,013	1,441,955	0	0	118,770
0	0	0	0	0	0
0	0	0	0	0	0
170,822	0	1,765,046	19,718	2,235,510	0
0	0	0	0	0	0
3,917	0	11,569	1,137	15,071	0
<u>2,170,541</u>	<u>462,013</u>	<u>4,825,693</u>	<u>20,855</u>	<u>5,308,031</u>	<u>118,770</u>
0	416,387	0	0	0	54,128
0	0	0	0	0	0
0	0	0	26,566	0	0
0	0	0	0	0	0
0	0	0	0	0	0
2,347,118	0	4,628,352	0	4,280,692	0
5,406	0	0	0	13,515	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>2,352,524</u>	<u>416,387</u>	<u>4,628,352</u>	<u>26,566</u>	<u>4,294,207</u>	<u>54,128</u>
<u>(181,983)</u>	<u>45,626</u>	<u>197,341</u>	<u>(5,711)</u>	<u>1,013,824</u>	<u>64,642</u>
0	0	0	0	0	0
0	0	0	0	(50,000)	0
0	0	0	0	(50,000)	0
(181,983)	45,626	197,341	(5,711)	963,824	64,642
748,113	742,329	1,981,975	7,934	4,599,225	158,998
923	0	7,504	0	(9,121)	0
<u>\$567,053</u>	<u>\$787,955</u>	<u>\$2,186,820</u>	<u>\$2,223</u>	<u>\$5,553,928</u>	<u>\$223,640</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, 1999

	Tuberculosis Clinic	Youth Services	Block Grants	Computer Legal Research
Revenues:				
Property and Other Taxes	\$321,425	\$0	\$0	\$0
Charges for Services	4,615	0	0	8,124
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	38,303	160,324	641,866	0
Interest	0	0	818	0
Other	0	0	0	0
Total Revenues	364,343	160,324	642,684	8,124
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	2,200
Public Safety	0	179,643	0	0
Public Works	0	0	269,884	0
Health	391,715	0	0	0
Human Services	0	0	0	0
Refund of Property Taxes	1,081	0	0	0
Intergovernmental	0	0	17,261	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	392,796	179,643	287,145	2,200
Excess of Revenues Over (Under) Expenditures	(28,453)	(19,319)	355,539	5,924
Other Financing Sources (Uses):				
Operating Transfers- In	43,000	0	9,315	0
Operating Transfers- Out	0	0	0	0
Total Other Financing Sources (Uses)	43,000	0	9,315	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	14,547	(19,319)	364,854	5,924
Fund Balances (Deficit) at Beginning of Year	398,773	89,481	102,209	32,837
Increase (Decrease) in Reserve for Inventory	0	0	1,111	0
Fund Balances (Deficits) at End of Year	\$413,320	\$70,162	\$468,174	\$38,761

<u>Community Correction</u>	<u>Home Detention (Electronic Monitor)</u>	<u>Litter Prevention</u>	<u>Marriage License</u>	<u>Political Subdivision Housing</u>	<u>Indigent Drivers Alcohol Treatment</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	33,874	5,291	1,216	0	0
0	0	0	27,873	0	0
0	0	0	0	7,648	21,715
212,399	91,734	46,287	0	0	225
0	0	0	0	0	0
0	0	0	0	0	0
<u>212,399</u>	<u>125,608</u>	<u>51,578</u>	<u>29,089</u>	<u>7,648</u>	<u>21,940</u>
0	0	0	0	0	0
0	0	0	0	0	0
215,759	108,624	0	0	0	0
0	0	90,924	0	0	0
0	0	0	29,803	0	0
0	0	0	0	0	10,276
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>215,759</u>	<u>108,624</u>	<u>90,924</u>	<u>29,803</u>	<u>0</u>	<u>10,276</u>
<u>(3,360)</u>	<u>16,984</u>	<u>(39,346)</u>	<u>(714)</u>	<u>7,648</u>	<u>11,664</u>
0	0	37,121	0	0	0
0	0	0	0	0	0
0	0	37,121	0	0	0
(3,360)	16,984	(2,225)	(714)	7,648	11,664
16,472	137,314	3,552	714	53,358	89,335
0	0	0	0	0	0
<u>\$13,112</u>	<u>\$154,298</u>	<u>\$1,327</u>	<u>\$0</u>	<u>\$61,006</u>	<u>\$100,999</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, 1999

	Probate Conduct of Business	Enforcement and Education	Chapter 1 Starlight	Law Enforcement
Revenues:				
Property and Other Taxes	\$0	\$0	\$0	\$0
Charges for Services	765	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	7,408	0	10,476
Intergovernmental	0	0	54,938	0
Interest	0	0	0	0
Other	0	0	0	0
Total Revenues	765	7,408	54,938	10,476
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	88	0	0	0
Public Safety	0	4,272	0	20,389
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	67,907	0
Refund of Property Taxes	0	0	0	0
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	88	4,272	67,907	20,389
Excess of Revenues Over (Under) Expenditures	677	3,136	(12,969)	(9,913)
Other Financing Sources (Uses):				
Operating Transfers- In	0	0	0	5,241
Operating Transfers- Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	5,241
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	677	3,136	(12,969)	(4,672)
Fund Balances (Deficit) at Beginning of Year	7,961	13,635	(3,205)	46,548
Increase (Decrease) in Reserve for Inventory	0	0	0	0
Fund Balances (Deficits) at End of Year	\$8,638	\$16,771	(\$16,174)	\$41,876

Senior Citizens Levy	Felony Delinquent Care and Custody	Drug Law Enforcement	Indigent Guardianship	Victim of Criminals	Family Resources
\$401,786	\$0	\$0	\$0	\$0	\$0
0	0	0	21,718	0	0
0	0	0	0	0	0
0	0	19,008	0	0	0
202,165	33,352	0	0	34,691	64,868
0	0	0	0	0	0
0	0	0	0	0	0
<u>603,951</u>	<u>33,352</u>	<u>19,008</u>	<u>21,718</u>	<u>34,691</u>	<u>64,868</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	107,794	11,603	0	43,918	0
0	0	0	0	0	0
0	0	0	0	0	0
719,199	0	0	26,050	0	34,594
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>719,199</u>	<u>107,794</u>	<u>11,603</u>	<u>26,050</u>	<u>43,918</u>	<u>34,594</u>
<u>(115,248)</u>	<u>(74,442)</u>	<u>7,405</u>	<u>(4,332)</u>	<u>(9,227)</u>	<u>30,274</u>
0	0	0	3,000	0	0
0	0	0	0	0	0
0	0	0	3,000	0	0
(115,248)	(74,442)	7,405	(1,332)	(9,227)	30,274
(33,121)	161,665	40,041	4,840	9,695	43,422
0	0	0	0	0	0
<u>(\$148,369)</u>	<u>\$87,223</u>	<u>\$47,446</u>	<u>\$3,508</u>	<u>\$468</u>	<u>\$73,696</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, 1999

	<u>Commissary</u>	<u>Children Services Christmas</u>	<u>Mental Health Levy</u>	<u>Certificate of Title Administration</u>
Revenues:				
Property and Other Taxes	\$0	\$0	\$885,927	\$0
Charges for Services	44,194	0	0	0
Licenses and Permits	0	0	0	323,808
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	0	107,037	1,839
Interest	0	269	0	0
Other	0	11,222	0	0
Total Revenues	44,194	11,491	992,964	325,647
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	125,763
Judicial	0	0	0	0
Public Safety	41,616	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	5,187	0	0
Refund of Property Taxes	0	0	2,703	0
Intergovernmental	0	0	990,261	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	41,616	5,187	992,964	125,763
Excess of Revenues Over (Under) Expenditures	2,578	6,304	0	199,884
Other Financing Sources (Uses):				
Operating Transfers- In	0	0	0	0
Operating Transfers- Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	2,578	6,304	0	199,884
Fund Balances (Deficit) at Beginning of Year	7,771	22,772	0	469,087
Increase (Decrease) in Reserve for Inventory	0	0	0	0
Fund Balances (Deficits) at End of Year	\$10,349	\$29,076	\$0	\$668,971

<u>Sheriff Levy</u>	<u>Starlight Title VI</u>	<u>COPS Grant</u>	<u>VAWA</u>	<u>TID Escrow</u>	<u>Totals</u>
\$367,893	\$0	\$0	\$0	\$0	\$8,097,496
0	0	0	0	0	2,768,349
0	0	0	0	0	435,570
0	0	0	0	0	172,716
42,706	1,153	25,323	62,632	0	22,703,423
0	0	0	0	0	18,063
0	0	0	0	0	101,636
<u>410,599</u>	<u>1,153</u>	<u>25,323</u>	<u>62,632</u>	<u>0</u>	<u>34,297,253</u>
0	0	0	0	0	596,278
0	0	0	0	0	2,288
380,146	0	0	0	0	1,140,330
0	0	0	0	0	4,333,935
0	0	0	0	0	573,044
0	949	0	62,632	0	26,181,115
1,351	0	0	0	0	24,056
0	0	0	0	0	1,134,477
0	0	0	0	0	45,986
0	0	0	0	0	5,599
<u>381,497</u>	<u>949</u>	<u>0</u>	<u>62,632</u>	<u>0</u>	<u>34,037,108</u>
<u>29,102</u>	<u>204</u>	<u>25,323</u>	<u>0</u>	<u>0</u>	<u>260,145</u>
1,361	0	0	0	925,000	1,643,729
0	0	0	0	0	(352,141)
<u>1,361</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>925,000</u>	<u>1,291,588</u>
30,463	204	25,323	0	925,000	1,551,733
68,929	(2,044)	0	0	0	12,716,373
0	0	0	0	0	81,124
<u>\$99,392</u>	<u>(\$1,840)</u>	<u>\$25,323</u>	<u>\$0</u>	<u>\$925,000</u>	<u>\$14,349,230</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, 1999

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$14,266	\$18,674	\$4,408
Licenses and Permits	76,000	83,889	7,889
Fines and Forfeitures	7,734	7,963	229
<i>Total Revenues</i>	<u>98,000</u>	<u>110,526</u>	<u>12,526</u>
Expenditures:			
Current:			
Health			
Animal Control			
Salaries and Wages	86,840	86,313	527
Fringe Benefits	35,889	32,029	3,860
Materials and Supplies	3,500	0	3,500
Contractual Services	25,953	22,822	3,131
Capital Outlay	5,500	0	5,500
Other	20,000	17,333	2,667
<i>Total Expenditures</i>	<u>177,682</u>	<u>158,497</u>	<u>19,185</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(79,682)</u>	<u>(47,971)</u>	<u>31,711</u>
Other Financing Sources:			
Operating Transfers - In	45,150	45,150	0
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(34,532)	(2,821)	31,711
<i>Fund Balance at Beginning of Year</i>	36,719	36,719	0
<i>Unexpended Prior Year Encumbrances</i>	4,557	4,557	0
<i>Fund Balance at End of Year</i>	<u>\$6,744</u>	<u>\$38,455</u>	<u>\$31,711</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, 1999

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$159,000	\$67,230	(\$91,770)
Intergovernmental	2,179,934	1,866,633	(313,301)
Other	0	1,801	1,801
<i>Total Revenues</i>	<u>2,338,934</u>	<u>1,935,664</u>	<u>(403,270)</u>
Expenditures:			
Current:			
Human Services			
Child Support Enforcement			
Salaries and Wages	1,417,967	1,346,786	71,181
Fringe Benefits	350,643	334,354	16,289
Materials and Supplies	130,000	69,213	60,787
Contractual Services	701,559	615,280	86,279
Capital Outlay	120,000	24,765	95,235
Other	292,754	239,740	53,014
<i>Total Expenditures</i>	<u>3,012,923</u>	<u>2,630,138</u>	<u>382,785</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(673,989)</u>	<u>(694,474)</u>	<u>(20,485)</u>
Other Financing Sources:			
Operating Transfers - In	563,044	227,714	(335,330)
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(110,945)	(466,760)	(355,815)
<i>Fund Balance at Beginning of Year</i>	658,117	658,117	0
<i>Unexpended Prior Year Encumbrances</i>	78,905	78,905	0
<i>Fund Balance at End of Year</i>	<u>\$626,077</u>	<u>\$270,262</u>	<u>(\$355,815)</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP) Basis and Actual
Public Assistance
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$16,315,199	\$10,820,028	(\$5,495,171)
Other	21,843	6,873	(14,970)
<i>Total Revenues</i>	<u>16,337,042</u>	<u>10,826,901</u>	<u>(5,510,141)</u>
Expenditures:			
Current:			
Human Services			
Public Assistance			
Salaries and Wages	3,003,186	2,841,958	161,228
Fringe Benefits	621,581	590,290	31,291
Materials and Supplies	158,898	145,058	13,840
Contractual Services	1,913,458	1,533,930	379,528
Capital Outlay	375,000	224,181	150,819
Other	2,223,209	2,103,045	120,164
<i>Total Public Assistance</i>	<u>8,295,332</u>	<u>7,438,462</u>	<u>856,870</u>
Public Social Services			
Salaries and Wages	537,446	481,417	56,029
Fringe Benefits	127,982	99,043	28,939
Materials and Supplies	15,000	7,152	7,848
Contractual Services	3,025,000	2,974,914	50,086
Capital Outlay	15,000	9,814	5,186
Other	171,658	153,940	17,718
<i>Total Public Social Services</i>	<u>3,892,086</u>	<u>3,726,280</u>	<u>165,806</u>
<i>Total Expenditures</i>	<u>12,187,418</u>	<u>11,164,742</u>	<u>1,022,676</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>4,149,624</u>	<u>(337,841)</u>	<u>(4,487,465)</u>
Other Financing Sources:			
Operating Transfers - In	350,376	338,251	(12,125)
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	4,500,000	410	(4,499,590)
<i>Fund Balance at Beginning of Year</i>	14,644	14,644	0
<i>Unexpended Prior Year Encumbrances</i>	17,588	17,588	0
<i>Fund Balance at End of Year</i>	<u>\$4,532,232</u>	<u>\$32,642</u>	<u>(\$4,499,590)</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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Fines and Forfeitures	\$65,000	\$98,498	\$33,498
Intergovernmental	4,303,558	4,684,518	380,960
Interest	11,000	17,443	6,443
Reimbursements	0	51,142	51,142
Total Revenues	4,379,558	4,851,601	472,043
Expenditures:			
Current:			
Public Works			
Engineer			
Salaries and Wages	206,914	206,403	511
Fringe Benefits	57,857	56,936	921
Materials and Supplies	4,550	4,316	234
Contractual Services	2,000	1,404	596
Capital Outlay	8,979	8,895	84
Other	225	225	0
Total Engineer	280,525	278,179	2,346
Roads			
Salaries and Wages	663,000	652,773	10,227
Fringe Benefits	246,120	244,309	1,811
Materials and Supplies	995,624	977,708	17,916
Contractual Services	530,448	504,632	25,796
Capital Outlay	359,486	355,216	4,270
Other	346,500	339,735	6,765
Total Roads	3,141,178	3,074,393	66,785
Bridges and Culverts			
Salaries and Wages	170,475	169,767	708
Fringe Benefits	27,971	27,597	374
Materials and Supplies	165,000	161,806	3,194
Contractual Services	305,440	277,633	27,807
Other	3,000	2,600	400
Total Bridges and Culverts	671,886	639,403	32,483
Total Public Works	4,093,589	3,991,975	101,614
Intergovernmental:			
Grants	0	126,955	(126,955)
Debt Service:			
Principal Retirement	45,986	45,986	0
Interest and Fiscal Charges	5,048	5,048	0
Total Debt Service	51,034	51,034	0
Total Expenditures	4,144,623	4,169,964	(25,341)
Excess of Revenues Over Expenditures	234,935	681,637	446,702
Other Financing Sources (Uses):			
Advances - Out	(282,687)	(282,687)	0
Operating Transfers - In	40,087	8,576	(31,511)
Operating Transfers - Out	0	(314,791)	(314,791)
Total Other Financing Sources (Uses)	(242,600)	(588,902)	(346,302)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(7,665)	92,735	100,400
Fund Balance at Beginning of Year	1,796,025	1,796,025	0
Unexpended Prior Year Encumbrances	99,519	99,519	0
Fund Balance at End of Year	\$1,887,879	\$1,988,279	\$100,400

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, 1999

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Property and Other Taxes	\$1,393,550	\$1,450,486	\$56,936
Charges for Services	540,300	539,910	(390)
Intergovernmental	170,822	170,822	0
Other	972	3,917	2,945
<i>Total Revenues</i>	<u>2,105,644</u>	<u>2,165,135</u>	<u>59,491</u>
Expenditures:			
Current:			
Human Services			
County Home			
Salaries and Wages	1,424,000	1,348,917	75,083
Fringe Benefits	378,566	374,162	4,404
Materials and Supplies	354,434	331,682	22,752
Contractual Services	129,000	105,592	23,408
Capital Outlay	20,000	13,105	6,895
Other	129,758	129,188	570
<i>Total Expenditures</i>	<u>2,435,758</u>	<u>2,302,646</u>	<u>133,112</u>
<i>Excess of Revenues Under Expenditures</i>	(330,114)	(137,511)	192,603
<i>Fund Balance at Beginning of Year</i>	832,293	832,293	0
<i>Unexpended Prior Year Encumbrances</i>	<u>8,271</u>	<u>8,271</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$510,450</u>	<u>\$703,053</u>	<u>\$192,603</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, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Charges for Services	<u>\$432,000</u>	<u>\$462,013</u>	<u>\$30,013</u>
Expenditures:			
Current:			
General Government - Legislative and Executive			
Salaries and Wages	93,068	88,562	4,506
Fringe Benefits	14,680	13,636	1,044
Materials and Supplies	3,000	677	2,323
Contractual Services	295,872	256,981	38,891
Other	<u>17,000</u>	<u>15,796</u>	<u>1,204</u>
<i>Total Expenditures</i>	<u>423,620</u>	<u>375,652</u>	<u>47,968</u>
<i>Excess of Revenues Over Expenditures</i>	8,380	86,361	77,981
<i>Fund Balance at Beginning of Year</i>	634,119	634,119	0
<i>Unexpended Prior Year Encumbrances</i>	<u>200</u>	<u>200</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$642,699</u>	<u>\$720,680</u>	<u>\$77,981</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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Property and Other Taxes	\$1,587,628	\$1,607,123	\$19,495
Charges for Services	1,259,000	1,374,558	115,558
Intergovernmental	1,788,569	2,013,260	224,691
Other	9,144	9,166	22
<i>Total Revenues</i>	<u>4,644,341</u>	<u>5,004,107</u>	<u>359,766</u>
Expenditures:			
Current:			
Human Services			
Children Services			
Salaries and Wages	1,820,000	1,802,315	17,685
Fringe Benefits	445,670	362,737	82,933
Materials and Supplies	174,617	150,072	24,545
Contractual Services	2,664,145	1,916,735	747,410
Capital Outlay	100,000	86,831	13,169
Other	300,000	239,900	60,100
<i>Total Expenditures</i>	<u>5,504,432</u>	<u>4,558,590</u>	<u>945,842</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(860,091)	445,517	1,305,608
<i>Fund Balance at Beginning of Year</i>	1,075,215	1,075,215	0
<i>Unexpended Prior Year Encumbrances</i>	<u>245,538</u>	<u>245,538</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$460,662</u>	<u>\$1,766,270</u>	<u>\$1,305,608</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, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental	\$22,906	\$19,856	(\$3,050)
Other	850	1,137	287
<i>Total Revenues</i>	<u>23,756</u>	<u>20,993</u>	<u>(2,763)</u>
Expenditures:			
Current:			
Public Safety			
Drug Law Enforcement			
Salaries and Wages	13,983	13,983	0
Materials and Supplies	10,873	6,114	4,759
Other	200	170	30
<i>Total Expenditures</i>	<u>25,056</u>	<u>20,267</u>	<u>4,789</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,300)	726	2,026
<i>Fund Balance at Beginning of Year</i>	<u>1,497</u>	<u>1,497</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$197</u>	<u>\$2,223</u>	<u>\$2,026</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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Property and Other Taxes	\$2,924,933	\$3,043,935	\$119,002
Intergovernmental	1,650,988	2,240,459	589,471
Other	8,000	15,071	7,071
<i>Total Revenues</i>	<u>4,583,921</u>	<u>5,299,465</u>	<u>715,544</u>
Expenditures:			
Current:			
Human Services			
Starlight School			
Salaries and Wages	2,732,352	2,544,498	187,854
Fringe Benefits	627,297	555,862	71,435
Materials and Supplies	102,482	91,167	11,315
Contractual Services	1,052,465	1,021,943	30,522
Capital Outlay	135,000	78,380	56,620
Other	5,106	1,606	3,500
<i>Total Expenditures</i>	<u>4,654,702</u>	<u>4,293,456</u>	<u>361,246</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(70,781)</u>	<u>1,006,009</u>	<u>1,076,790</u>
Other Financing Sources (Uses):			
Advances - In	0	38,908	38,908
Advances - Out	(66,263)	(66,263)	0
Operating Transfers - Out	(140,083)	(50,000)	90,083
<i>Total Other Financing Sources (Uses)</i>	<u>(206,346)</u>	<u>(77,355)</u>	<u>128,991</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	<u>(277,127)</u>	<u>928,654</u>	<u>1,205,781</u>
<i>Fund Balance at Beginning of Year</i>	4,651,342	4,651,342	0
<i>Unexpended Prior Year Encumbrances</i>	<u>19,954</u>	<u>19,954</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$4,394,169</u>	<u>\$5,599,950</u>	<u>\$1,205,781</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, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Charges for Services	<u>\$112,957</u>	<u>\$118,770</u>	<u>\$5,813</u>
Expenditures:			
Current:			
General Government - Legislative and Executive			
DRETAC			
Salaries and Wages	67,000	36,829	30,171
Fringe Benefits	16,600	6,341	10,259
Materials and Supplies	12,000	5,668	6,332
Capital Outlay	7,000	0	7,000
Other	<u>156,821</u>	<u>11,696</u>	<u>145,125</u>
Total Expenditures	<u>259,421</u>	<u>60,534</u>	<u>198,887</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(146,464)	58,236	204,700
<i>Fund Balance at Beginning of Year</i>	156,221	156,221	0
<i>Unexpended Prior Year Encumbrances</i>	<u>5,759</u>	<u>5,759</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$15,516</u>	<u>\$220,216</u>	<u>\$204,700</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, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Property and Other Taxes	\$309,610	\$320,344	\$10,734
Charges for Services	3,500	4,615	1,115
Intergovernmental	38,303	38,303	0
<i>Total Revenues</i>	<u>351,413</u>	<u>363,262</u>	<u>11,849</u>
Expenditures:			
Current:			
Health			
Tuberculosis Clinic			
Salaries and Wages	141,229	138,042	3,187
Fringe Benefits	62,337	58,943	3,394
Materials and Supplies	144,900	119,742	25,158
Contractual Services	24,500	20,477	4,023
Capital Outlay	22,000	21,895	105
Other	32,180	31,468	712
<i>Total Expenditures</i>	<u>427,146</u>	<u>390,567</u>	<u>36,579</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(75,733)</u>	<u>(27,305)</u>	<u>48,428</u>
Other Financing Sources:			
Operating Transfers - In	43,000	43,000	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	<u>(32,733)</u>	<u>15,695</u>	<u>48,428</u>
<i>Fund Balance at Beginning of Year</i>	411,321	411,321	0
<i>Unexpended Prior Year Encumbrances</i>	<u>2,500</u>	<u>2,500</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$381,088</u>	<u>\$429,516</u>	<u>\$48,428</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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$160,324	\$160,324	\$0
Expenditures:			
Current:			
Public Safety			
Youth Services			
Salaries and Wages	83,892	83,880	12
Fringe Benefits	28,547	24,836	3,711
Materials and Supplies	2,203	1,204	999
Contractual Services	74,133	69,890	4,243
<i>Total Expenditures</i>	188,775	179,810	8,965
<i>Excess of Revenues Under Expenditures</i>	(28,451)	(19,486)	8,965
Other Financing Sources:			
Operating Transfers - In	244,421	0	(244,421)
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	215,970	(19,486)	(235,456)
<i>Fund Balance at Beginning of Year</i>	97,850	97,850	0
<i>Unexpended Prior Year Encumbrances</i>	12	12	0
<i>Fund Balance at End of Year</i>	\$313,832	\$78,376	(\$235,456)

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, 1999

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	<u>\$890,301</u>	<u>\$641,802</u>	<u>(\$248,499)</u>
Expenditures:			
Current:			
Public Works			
Block Grants			
Salaries and Wages	39,368	32,248	7,120
Fringe Benefits	6,746	6,068	678
Materials and Supplies	6,372	5,856	516
Contractual Services	<u>330,480</u>	<u>206,741</u>	<u>123,739</u>
<i>Total Public Works</i>	<u>382,966</u>	<u>250,913</u>	<u>132,053</u>
Intergovernmental	<u>481,625</u>	<u>17,261</u>	<u>464,364</u>
<i>Total Expenditures</i>	<u>864,591</u>	<u>268,174</u>	<u>596,417</u>
<i>Excess of Revenues Over Expenditures</i>	<u>25,710</u>	<u>373,628</u>	<u>347,918</u>
Other Financing Sources (Uses):			
Advances - In	0	282	282
Advances - Out	(223)	(223)	0
Operating Transfers - In	15,060	7,314	(7,746)
Operating Transfers - Out	<u>(634)</u>	<u>0</u>	<u>634</u>
<i>Total Other Financing Sources (Uses)</i>	<u>14,203</u>	<u>7,373</u>	<u>(6,830)</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures and Other Uses</i>	39,913	381,001	341,088
<i>Fund Balance at Beginning of Year</i>	10,416	10,416	0
<i>Unexpended Prior Year Encumbrances</i>	<u>15,059</u>	<u>15,059</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$65,388</u>	<u>\$406,476</u>	<u>\$341,088</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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$6,150	\$7,873	\$1,723
Expenditures:			
Current:			
General Government - Judicial			
Computer Legal Research			
Contractual Services	2,250	2,200	50
Other	1,800	0	1,800
<i>Total Expenditures</i>	4,050	2,200	1,850
<i>Excess of Revenues Over Expenditures</i>	2,100	5,673	3,573
<i>Fund Balance at Beginning of Year</i>	32,537	32,537	0
<i>Fund Balance at End of Year</i>	\$34,637	\$38,210	\$3,573

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, 1999

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	<u>\$212,399</u>	<u>\$212,399</u>	<u>\$0</u>
Expenditures:			
Current:			
Public Safety			
Community Correction			
Salaries and Wages	163,293	147,740	15,553
Fringe Benefits	48,498	48,498	0
Materials and Supplies	13,315	12,396	919
Contractual Services	16,122	3,274	12,848
Capital Outlay	<u>2,500</u>	<u>2,177</u>	<u>323</u>
Total Expenditures	<u>243,728</u>	<u>214,085</u>	<u>29,643</u>
Excess of Revenues Under Expenditures	(31,329)	(1,686)	29,643
Fund Balance at Beginning of Year	<u>31,329</u>	<u>31,329</u>	<u>0</u>
Fund Balance at End of Year	<u>\$0</u>	<u>\$29,643</u>	<u>\$29,643</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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$32,900	\$34,461	\$1,561
Intergovernmental	228,545	91,734	(136,811)
<i>Total Revenues</i>	<u>261,445</u>	<u>126,195</u>	<u>(135,250)</u>
Expenditures:			
Current:			
Public Safety			
Electronic Monitor			
Salaries and Wages	126,003	55,653	70,350
Fringe Benefits	199	0	199
Materials and Supplies	16,175	10,971	5,204
Contractual Services	42,394	31,202	11,192
Capital Outlay	78,803	9,586	69,217
Other	1,850	1,756	94
<i>Total Expenditures</i>	<u>265,424</u>	<u>109,168</u>	<u>156,256</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,979)</u>	<u>17,027</u>	<u>21,006</u>
Other Financing Uses:			
Operating Transfers - Out	(41,698)	0	41,698
<i>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</i>	<u>(45,677)</u>	<u>17,027</u>	<u>62,704</u>
<i>Fund Balance at Beginning of Year</i>	132,995	132,995	0
<i>Unexpended Prior Year Encumbrances</i>	<u>2,000</u>	<u>2,000</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$89,318</u>	<u>\$152,022</u>	<u>\$62,704</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, 1999

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	<u>\$97,320</u>	<u>\$57,700</u>	<u>(\$39,620)</u>
Expenditures:			
Current:			
Public Works			
Litter Prevention			
Salaries and Wages	70,512	70,419	93
Fringe Benefits	1,650	1,521	129
Materials and Supplies	585	411	174
Contractual Services	365	125	240
Capital Outlay	14,180	14,180	0
Other	<u>4,729</u>	<u>4,729</u>	<u>0</u>
Total Expenditures	<u>92,021</u>	<u>91,385</u>	<u>636</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>5,299</u>	<u>(33,685)</u>	<u>(38,984)</u>
Other Financing Sources (Uses):			
Advances - In	0	11,113	11,113
Advances - Out	(10,726)	(10,726)	0
Operating Transfers - In	<u>5,427</u>	<u>33,727</u>	<u>28,300</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(5,299)</u>	<u>34,114</u>	<u>39,413</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures and Other Uses</i>	0	429	429
<i>Fund Balance at Beginning of Year</i>	<u>1,988</u>	<u>1,988</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$1,988</u>	<u>\$2,417</u>	<u>\$429</u>

Muskingum County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP) Basis and Actual
 Marriage License Fund
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Licenses and Permits	\$27,771	\$27,771	\$0
Expenditures:			
Current:			
Health			
Marriage Licenses			
Contractual Services	<u>27,771</u>	<u>27,771</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	0
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Muskingum County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP) Basis and Actual
 Political Subdivision Housing Fund
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Fines and Forfeitures	\$6,000	\$7,648	\$1,648
Expenditures:			
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	6,000	7,648	1,648
<i>Fund Balance at Beginning of Year</i>	<u>53,358</u>	<u>53,358</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$59,358</u>	<u>\$61,006</u>	<u>\$1,648</u>

Muskingum County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP) Basis and Actual
 Indigent Drivers Alcohol Treatment Fund
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Fines and Forfeitures	\$10,000	\$21,715	\$11,715
Intergovernmental	50	225	175
<i>Total Revenues</i>	<u>10,050</u>	<u>21,940</u>	<u>11,890</u>
Expenditures:			
Current:			
Human Services			
Indigent Drivers Alcohol Treatment			
Contractual Services	<u>25,050</u>	<u>9,873</u>	<u>15,177</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(15,000)	12,067	27,067
<i>Fund Balance at Beginning of Year</i>	88,031	88,031	0
<i>Unexpended Prior Year Encumbrances</i>	<u>884</u>	<u>884</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$73,915</u>	<u>\$100,982</u>	<u>\$27,067</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, 1999

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$750	\$717	(\$33)
Expenditures:			
Current:			
General Government - Judicial			
Probate Conduct of Business			
Other	<u>720</u>	<u>88</u>	<u>632</u>
<i>Excess of Revenues Over Expenditures</i>	30	629	599
<i>Fund Balance at Beginning of Year</i>	<u>7,961</u>	<u>7,961</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$7,991</u>	<u>\$8,590</u>	<u>\$599</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, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Fines and Forfeitures	<u>\$7,250</u>	<u>\$7,408</u>	<u>\$158</u>
Expenditures:			
Current:			
Public Safety			
Enforcement and Education			
Capital Outlay	83	0	83
Other	<u>7,000</u>	<u>4,217</u>	<u>2,783</u>
<i>Total Expenditures</i>	<u>7,083</u>	<u>4,217</u>	<u>2,866</u>
<i>Excess of Revenues Over Expenditures</i>	167	3,191	3,024
<i>Fund Balance at Beginning of Year</i>	<u>13,535</u>	<u>13,535</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$13,702</u>	<u>\$16,726</u>	<u>\$3,024</u>

Muskingum County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP) Basis and Actual
 Chapter I - Starlight Fund
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$107,116	\$54,938	(\$52,178)
Expenditures:			
Current:			
Human Services	-		
Chapter I - Starlight			
Contractual Services	<u>105,207</u>	<u>65,452</u>	<u>39,755</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,909</u>	<u>(10,514)</u>	<u>(12,423)</u>
Other Financing Sources (Uses):			
Advances - In	0	63,917	63,917
Advances - Out	<u>(36,360)</u>	<u>(36,360)</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(36,360)</u>	<u>27,557</u>	<u>63,917</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	(34,451)	17,043	51,494
<i>Fund Balance at Beginning of Year</i>	<u>43,200</u>	<u>43,200</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$8,749</u>	<u>\$60,243</u>	<u>\$51,494</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, 1999

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Fines and Forfeitures	<u>\$15,293</u>	<u>\$10,476</u>	<u>(\$4,817)</u>
Expenditures:			
Current:			
Public Safety			
Law Enforcement			
Contractual Services	15,614	0	15,614
Capital Outlay	15,256	9,223	6,033
Other	<u>19,019</u>	<u>9,331</u>	<u>9,688</u>
<i>Total Expenditures</i>	<u>49,889</u>	<u>18,554</u>	<u>31,335</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(34,596)</u>	<u>(8,078)</u>	<u>26,518</u>
Other Financing Sources:			
Operating Transfers - In	<u>5,241</u>	<u>5,241</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(29,355)	(2,837)	26,518
<i>Fund Balance at Beginning of Year</i>	44,648	44,648	0
<i>Unexpended Prior Year Encumbrances</i>	<u>65</u>	<u>65</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$15,358</u>	<u>\$41,876</u>	<u>\$26,518</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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Property and Other Taxes	\$401,786	\$401,786	\$0
Intergovernmental	311,490	202,165	(109,325)
<i>Total Revenues</i>	<u>713,276</u>	<u>603,951</u>	<u>(109,325)</u>
Expenditures:			
Current:			
Human Services			
Senior Citizens Levy			
Salaries and Wages	505,779	505,779	0
Fringe Benefits	166,089	152,172	13,917
Capital Outlay	25,592	22,000	3,592
<i>Total Expenditures</i>	<u>697,460</u>	<u>679,951</u>	<u>17,509</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>15,816</u>	<u>(76,000)</u>	<u>(91,816)</u>
Other Financing Sources:			
Advances In	0	121,000	121,000
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	15,816	45,000	29,184
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$15,816</u>	<u>\$45,000</u>	<u>\$29,184</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, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental	<u>\$10,000</u>	<u>\$46,828</u>	<u>\$36,828</u>
Expenditures:			
Current:			
Public Safety			
Specialized Probation			
Salaries and Wages	21,023	21,023	0
Fringe Benefits	7,540	5,623	1,917
Materials and Supplies	1,961	300	1,661
Contractual Services	<u>101,790</u>	<u>82,516</u>	<u>19,274</u>
<i>Total Expenditures</i>	<u>132,314</u>	<u>109,462</u>	<u>22,852</u>
<i>Excess of Revenues Under Expenditures</i>	(122,314)	(62,634)	59,680
<i>Fund Balance at Beginning of Year</i>	142,241	142,241	0
<i>Unexpended Prior Year Encumbrances</i>	<u>7,802</u>	<u>7,802</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$27,729</u>	<u>\$87,409</u>	<u>\$59,680</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, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Fines and Forfeitures	<u>\$16,693</u>	<u>\$18,760</u>	<u>\$2,067</u>
Expenditures:			
Current:			
Public Safety			
Drug Law Enforcement			
Contractual Services	27,609	6,040	21,569
Capital Outlay	7,138	340	6,798
Other	<u>7,500</u>	<u>5,223</u>	<u>2,277</u>
<i>Total Expenditures</i>	<u>42,247</u>	<u>11,603</u>	<u>30,644</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(25,554)	7,157	32,711
<i>Fund Balance at Beginning of Year</i>	<u>40,041</u>	<u>40,041</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$14,487</u>	<u>\$47,198</u>	<u>\$32,711</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, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Charges for Services	\$19,519	\$21,898	\$2,379
Expenditures:			
Current:			
Human Services			
Indigent Guardianship			
Contractual Services	<u>26,259</u>	<u>25,300</u>	<u>959</u>
<i>Excess of Revenues Under Expenditures</i>	(6,740)	(3,402)	3,338
Other Financing Sources:			
Operating Transfers - In	<u>3,000</u>	<u>3,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(3,740)	(402)	3,338
<i>Fund Balance at Beginning of Year</i>	3,572	3,572	0
<i>Unexpended Prior Year Encumbrances</i>	<u>168</u>	<u>168</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$3,338</u>	<u>\$3,338</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, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental	<u>\$34,691</u>	<u>\$34,691</u>	<u>\$0</u>
Expenditures:			
Current:			
Public Safety			
Victim of Criminals			
Salaries and Wages	27,998	27,995	3
Fringe Benefits	4,374	4,239	135
Materials and Supplies	556	511	45
Capital Outlay	2,600	2,600	0
Other	<u>8,858</u>	<u>8,652</u>	<u>206</u>
Total Expenditures	<u>44,386</u>	<u>43,997</u>	<u>389</u>
<i>Excess of Revenues Under Expenditures</i>	(9,695)	(9,306)	389
<i>Fund Balance at Beginning of Year</i>	<u>9,695</u>	<u>9,695</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$389</u>	<u>\$389</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, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental	<u>\$64,818</u>	<u>\$64,868</u>	<u>\$50</u>
Expenditures:			
Current:			
Human Services			
Family Resources			
Contractual Services	63,637	18,827	44,810
Capital Outlay	30,243	10,973	19,270
Other	<u>14,042</u>	<u>4,794</u>	<u>9,248</u>
<i>Total Expenditures</i>	<u>107,922</u>	<u>34,594</u>	<u>73,328</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(43,104)	30,274	73,378
<i>Fund Balance at Beginning of Year</i>	<u>43,147</u>	<u>43,147</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$43</u>	<u>\$73,421</u>	<u>\$73,378</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP) Basis and Actual
Commissary Fund
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$0	\$44,194	\$44,194
Expenditures:			
Current:			
Public Safety			
Sheriff Commissary			
Materials and Supplies	<u>0</u>	<u>41,616</u>	<u>(41,616)</u>
<i>Excess of Revenues Over Expenditures</i>	0	2,578	2,578
<i>Fund Balance at Beginning of Year</i>	<u>7,771</u>	<u>7,771</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$7,771</u>	<u>\$10,349</u>	<u>\$2,578</u>

Muskingum County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP) Basis and Actual
 Childrens Services Christmas Fund
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Interest	\$0	\$269	\$269
Other	0	11,222	11,222
<i>Total Revenues</i>	<u>0</u>	<u>11,491</u>	<u>11,491</u>
Expenditures:			
Current:			
Human Services			
Childrens Services			
Materials and Supplies	<u>0</u>	<u>5,187</u>	<u>(5,187)</u>
<i>Excess of Revenues Over Expenditures</i>	0	6,304	6,304
<i>Fund Balance at Beginning of Year</i>	<u>22,772</u>	<u>22,772</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$22,772</u>	<u>\$29,076</u>	<u>\$6,304</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, 1999

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Property and Other Taxes	\$883,224	\$883,224	\$0
Intergovernmental	107,037	107,037	0
<i>Total Revenues</i>	<u>990,261</u>	<u>990,261</u>	<u>0</u>
Expenditures:			
Intergovernmental	<u>990,261</u>	<u>990,261</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	0
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Muskingum County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP) Basis and Actual
 Certificate of Title Administration Fund
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Licenses and Permits	<u>\$240,000</u>	<u>\$325,055</u>	<u>\$85,055</u>
Expenditures:			
Current:			
General Government -			
Legislative and Executive			
Clerk of Courts Title			
Salaries and Wages	113,000	95,258	17,742
Fringe Benefits	20,515	17,679	2,836
Materials and Supplies	10,710	9,995	715
Contractual Services	4,500	2,759	1,741
Capital Outlay	8,000	7,205	795
Other	83,985	0	83,985
<i>Total Expenditures</i>	<u>240,710</u>	<u>132,896</u>	<u>107,814</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(710)	192,159	192,869
<i>Fund Balance at Beginning of Year</i>	452,372	452,372	0
<i>Unexpended Prior Year Encumbrances</i>	<u>710</u>	<u>710</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$452,372</u>	<u>\$645,241</u>	<u>\$192,869</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, 1999

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Property and Other Taxes	\$352,307	\$366,542	\$14,235
Intergovernmental	42,706	42,706	0
<i>Total Revenues</i>	<u>395,013</u>	<u>409,248</u>	<u>14,235</u>
Expenditures:			
Current:			
Public Safety			
Sheriff Department			
Salaries and Wages	289,032	278,310	10,722
Fringe Benefits	103,835	97,295	6,540
<i>Total Expenditures</i>	<u>392,867</u>	<u>375,605</u>	<u>17,262</u>
<i>Excess of Revenues Over Expenditures</i>	<u>2,146</u>	<u>33,643</u>	<u>31,497</u>
Other Financing Sources:			
Operating Transfers - In	1,361	1,361	0
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	3,507	35,004	31,497
<i>Fund Balance at Beginning of Year</i>	<u>83,724</u>	<u>83,724</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$87,231</u>	<u>\$118,728</u>	<u>\$31,497</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP) Basis and Actual
Starlight Title VI Fund
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental	\$482	\$1,153	\$671
Expenditures:			
Current:			
Human Services			
Starlight Title VI			
Materials and Supplies	<u>3,310</u>	<u>949</u>	<u>2,361</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,828)</u>	<u>204</u>	<u>3,032</u>
Other Financing Sources (Uses):			
Advances - In	2,346	2,346	0
Advances - Out	<u>(2,548)</u>	<u>(2,548)</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(202)</u>	<u>(202)</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	(3,030)	2	3,032
<i>Fund Balance at Beginning of Year</i>	2,548	2,548	0
<i>Unexpended Prior Year Encumbrances</i>	<u>482</u>	<u>482</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$3,032</u>	<u>\$3,032</u>

Muskingum County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP) Basis and Actual
 COPS Grant
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental	\$0	\$25,323	\$25,323
Expenditures:			
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	25,323	25,323
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$25,323</u>	<u>\$25,323</u>

Muskingum County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP) Basis and Actual
 Violence Against Women Association (VAWA)
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental	<u>\$46,778</u>	<u>\$46,778</u>	<u>\$0</u>
Expenditures:			
Current:			
Human Services			
Violence Against Women Association			
Salaries and Wages	28,880	28,880	0
Contractual Services	<u>17,898</u>	<u>17,898</u>	<u>0</u>
<i>Total Expenditures</i>	<u>46,778</u>	<u>46,778</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	0
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$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
 Transportation Improvement District (TID) Escrow
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
<i>Total Revenues</i>	\$0	\$0	\$0
Expenditures:			
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	0
Other Financing Sources:			
<i>Operating Transfers - In</i>	<u>925,000</u>	<u>925,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	925,000	925,000	0
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$925,000</u>	<u>\$925,000</u>	<u>\$0</u>

DEBT SERVICE FUNDS

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

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

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

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

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

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

Muskingum County, Ohio
Combining Balance Sheet
All Debt Service Funds
December 31, 1999

	<u>Debt Service</u>	<u>Library Debt Service</u>	<u>Special Assessment Debt Service</u>	<u>Totals</u>
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$1,391,613	\$149,386	\$202,105	\$1,743,104
Receivables:				
Interfund	0	0	116	116
Due from Agency Funds:				
Property Taxes	0	708,265	0	708,265
Special Assessments	0	0	2,975,496	2,975,496
<i>Total Assets</i>	<u>\$1,391,613</u>	<u>\$857,651</u>	<u>\$3,177,717</u>	<u>\$5,426,981</u>
Liabilities:				
Deferred Revenue	<u>\$0</u>	<u>\$708,265</u>	<u>\$2,975,496</u>	<u>\$3,683,761</u>
<i>Total Liabilities</i>	<u>0</u>	<u>708,265</u>	<u>2,975,496</u>	<u>3,683,761</u>
Fund Equity:				
Fund Balance:				
Unreserved Undesignated	<u>1,391,613</u>	<u>149,386</u>	<u>202,221</u>	<u>1,743,220</u>
<i>Total Fund Equity</i>	<u>1,391,613</u>	<u>149,386</u>	<u>202,221</u>	<u>1,743,220</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$1,391,613</u>	<u>\$857,651</u>	<u>\$3,177,717</u>	<u>\$5,426,981</u>

Muskingum County, Ohio
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Debt Service Funds
For the Year Ended December 31, 1999

	<u>Debt Service</u>	<u>Library Debt Service</u>	<u>Special Assessment Debt Service</u>	<u>Totals</u>
Revenues:				
Property and Other Taxes	\$0	\$695,293	\$0	\$695,293
Special Assessments	0	0	166,026	166,026
Rent	<u>236,873</u>	<u>0</u>	<u>0</u>	<u>236,873</u>
<i>Total Revenues</i>	<u>236,873</u>	<u>695,293</u>	<u>166,026</u>	<u>1,098,192</u>
Expenditures:				
Current:				
General Government:				
Refund of Property Taxes	0	2,162	0	2,162
Debt Service:				
Principal Retirement	400,000	535,000	88,646	1,023,646
Interest and Fiscal Charges	<u>657,043</u>	<u>133,353</u>	<u>100,584</u>	<u>890,980</u>
<i>Total Expenditures</i>	<u>1,057,043</u>	<u>670,515</u>	<u>189,230</u>	<u>1,916,788</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(820,170)	24,778	(23,204)	(818,596)
Other Financing Sources:				
Operating Transfers - In	<u>1,261,971</u>	<u>0</u>	<u>40,000</u>	<u>1,301,971</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	441,801	24,778	16,796	483,375
<i>Fund Balances at Beginning of Year</i>	<u>949,812</u>	<u>124,608</u>	<u>185,425</u>	<u>1,259,845</u>
<i>Fund Balances at End of Year</i>	<u>\$1,391,613</u>	<u>\$149,386</u>	<u>\$202,221</u>	<u>\$1,743,220</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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Rent	\$206,326	\$236,873	\$30,547
Expenditures:			
Debt Service:			
Principal Retirement	400,000	400,000	0
Interest and Fiscal Charges	657,043	657,043	0
<i>Total Expenditures</i>	<u>1,057,043</u>	<u>1,057,043</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(850,717)</u>	<u>(820,170)</u>	<u>30,547</u>
Other Financing Sources:			
Operating Transfers - In	1,259,286	1,261,971	2,685
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	408,569	441,801	33,232
<i>Fund Balance at Beginning of Year</i>	<u>949,812</u>	<u>949,812</u>	<u>0</u>
<i>Fund Balances at End of Year</i>	<u>\$1,358,381</u>	<u>\$1,391,613</u>	<u>\$33,232</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, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Property and Other Taxes	<u>\$672,587</u>	<u>\$693,131</u>	<u>\$20,544</u>
Expenditures:			
Debt Service:			
Principal Retirement	535,000	535,000	0
Interest and Fiscal Charges	<u>133,353</u>	<u>133,353</u>	<u>0</u>
<i>Total Expenditures</i>	<u>668,353</u>	<u>668,353</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	4,234	24,778	20,544
<i>Fund Balance at Beginning of Year</i>	<u>124,608</u>	<u>124,608</u>	<u>0</u>
<i>Fund Balances at End of Year</i>	<u>\$128,842</u>	<u>\$149,386</u>	<u>\$20,544</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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Special Assessments	\$158,534	\$166,026	\$7,492
Expenditures:			
Debt Service:			
Principal Retirement	88,681	88,646	35
Interest and Fiscal Charges	101,342	100,584	758
<i>Total Expenditures</i>	190,023	189,230	793
<i>Excess of Revenues Under Expenditures</i>	(31,489)	(23,204)	8,285
Other Financing Sources (Uses):			
Advances - Out	0	(90)	(90)
Operating Transfers - In	40,000	40,000	0
<i>Total Other Financing Sources (Uses)</i>	40,000	39,910	(90)
<i>Excess of Revenues and Other Financing Sources Over Expenditures and Other Uses</i>	8,511	16,706	8,195
<i>Fund Balance at Beginning of Year</i>	185,399	185,399	0
<i>Fund Balances at End of Year</i>	\$193,910	\$202,105	\$8,195

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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
<i>Total Revenues</i>	\$0	\$0	\$0
Expenditures:			
Debt Service:			
Principal Retirement	592,000	592,000	0
Interest and Fiscal Charges	23,590	23,540	50
<i>Total Expenditures</i>	615,590	615,540	50
<i>Excess of Revenues Under Expenditures</i>	(615,590)	(615,540)	50
Other Financing Sources:			
Proceeds of Notes	580,000	505,000	(75,000)
Operating Transfers - In	132,340	110,590	(21,750)
<i>Total Other Financing Sources</i>	712,340	615,590	(96,750)
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	96,750	50	(96,700)
<i>Fund Balance at Beginning of Year</i>	260	260	0
<i>Fund Balances at End of Year</i>	\$97,010	\$310	(\$96,700)

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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Tap-In Fees	\$102,000	\$98,368	(\$3,632)
Expenditures:			
Current:			
Contractual Services	6,416	6,416	0
Debt Service:			
Principal Retirement	2,579,023	2,533,523	45,500
Issuance Costs	3,865	39,925	(36,060)
Interest and Fiscal Charges	414,561	249,110	165,451
<i>Total Expenditures</i>	<u>3,003,865</u>	<u>2,828,974</u>	<u>174,891</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(2,901,865)</u>	<u>(2,730,606)</u>	<u>171,259</u>
Other Financing Sources (Uses):			
Proceeds of Refunding Bonds	1,344,174	1,365,000	20,826
Proceeds of Notes	2,532,720	1,980,000	(552,720)
Payment to Refunded Escrow Agent	(1,304,814)	(1,325,075)	(20,261)
Advance - In	0	90	90
Operating Transfers - In	902,380	779,897	(122,483)
Operating Transfers - Out	(380)	(380)	0
<i>Total Other Financing Sources (Uses)</i>	<u>3,474,080</u>	<u>2,799,532</u>	<u>(674,548)</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures and Other Uses</i>	<u>572,215</u>	<u>68,926</u>	<u>(503,289)</u>
<i>Fund Balance at Beginning of Year</i>	<u>295,479</u>	<u>295,479</u>	<u>0</u>
<i>Fund Balances at End of Year</i>	<u>\$867,694</u>	<u>\$364,405</u>	<u>(\$503,289)</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.

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

Violent Offender Housing Fund - To account for State grants and transfers from the General Fund to be used for improvements at the Jail.

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

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

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

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

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

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

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

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

County Office Building Construction Fund - To account for bond and note proceeds to be used for the construction of an addition to the county office building.

(continued)

CAPITAL PROJECTS FUNDS (Continued)

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

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

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

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

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

Muskingum County, Ohio
Combining Balance Sheet
All Capital Projects Funds
December 31, 1999

	<u>Detention Center Construction</u>	<u>Federal Emergency Management Assistance (FEMA)</u>	<u>Issue 2</u>	<u>Starlight Permanent Improvements</u>
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$5,315,838	\$2,493	\$292,070	\$993,557
Accounts Receivable	0	0	0	0
Due from Component Unit	0	0	0	0
Due from Other Governments	5,125	0	0	0
<i>Total Assets</i>	<u>\$5,320,963</u>	<u>\$2,493</u>	<u>\$292,070</u>	<u>993,557</u>
Liabilities:				
Accounts Payable	\$0	\$0	\$0	0
Contracts Payable	273,552	0	0	0
Retainage Payable	100,076	0	0	0
Accrued Interest Payable	57,936	0	0	0
Notes Payable	2,650,000	0	142,320	0
<i>Total Liabilities</i>	<u>3,081,564</u>	<u>0</u>	<u>142,320</u>	<u>0</u>
Fund Equity:				
Fund Balance:				
Reserved for Encumbrances	4,729,432	0	131,988	0
Unreserved:				
Undesignated (Deficit)	<u>(2,490,033)</u>	<u>2,493</u>	<u>17,762</u>	<u>993,557</u>
<i>Total Fund Equity</i>	<u>2,239,399</u>	<u>2,493</u>	<u>149,750</u>	<u>993,557</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$5,320,963</u>	<u>\$2,493</u>	<u>\$292,070</u>	<u>\$993,557</u>

(continued)

Muskingum County, Ohio
Combining Balance Sheet
All Capital Projects Funds (Continued)
December 31, 1999

	<u>Recorder Equipment</u>	<u>Court Computer</u>	<u>Brandywine Loop Construction</u>	<u>Economic Development</u>
Assets:				
<i>Equity with County Treasurer:</i>				
<i>Equity in Pooled Cash and</i>				
Cash Equivalents	\$258,054	\$243,546	\$0	\$2,186,814
Accounts Receivable	204	0	0	0
Due from Component Unit	0	0	0	150,000
Due from Other Governments	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Assets</i>	<u>\$258,258</u>	<u>\$243,546</u>	<u>\$0</u>	<u>\$2,336,814</u>
Liabilities:				
Accounts Payable	\$27,750	\$0	\$0	\$12,171
Contracts Payable	0	0	0	32,919
Retainage Payable	0	0	0	0
Accrued Interest Payable	0	0	1,829	0
Notes Payable	0	0	505,000	0
	<u>0</u>	<u>0</u>	<u>505,000</u>	<u>0</u>
<i>Total Liabilities</i>	<u>27,750</u>	<u>0</u>	<u>506,829</u>	<u>45,090</u>
Fund Equity:				
<i>Fund Balance:</i>				
Reserved for Encumbrances	500	11,630	0	51,301
<i>Unreserved:</i>				
Undesignated (Deficit)	230,008	231,916	(506,829)	2,240,423
	<u>230,508</u>	<u>243,546</u>	<u>(506,829)</u>	<u>2,291,724</u>
<i>Total Fund Equity</i>	<u>230,508</u>	<u>243,546</u>	<u>(506,829)</u>	<u>2,291,724</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$258,258</u>	<u>\$243,546</u>	<u>\$0</u>	<u>\$2,336,814</u>

<u>Ninth Street Project</u>	<u>Norwich Interchange Project</u>	<u>State Route 60 Project</u>	<u>Energy Improvement Fund</u>	<u>Child Support Enforcement Agency Construction</u>	<u>Totals</u>
\$92,510	\$20,833	\$235,987	\$35,829	\$3,084,121	\$12,761,652
0	0	0	0	0	204
0	0	1,470,000	0	0	1,620,000
0	0	0	0	0	5,125
<u>\$92,510</u>	<u>\$20,833</u>	<u>\$1,705,987</u>	<u>\$35,829</u>	<u>\$3,084,121</u>	<u>\$14,386,981</u>
\$0	\$0	\$0	\$35,824	\$11,445	\$87,190
0	0	0	0	381,498	687,969
0	0	0	0	38,405	138,481
0	0	0	10,950	0	70,715
0	0	0	626,032	0	3,923,352
<u>0</u>	<u>0</u>	<u>0</u>	<u>672,806</u>	<u>431,348</u>	<u>4,907,707</u>
0	0	30,550	5	2,164,817	7,120,223
<u>92,510</u>	<u>20,833</u>	<u>1,675,437</u>	<u>(636,982)</u>	<u>487,956</u>	<u>2,359,051</u>
<u>92,510</u>	<u>20,833</u>	<u>1,705,987</u>	<u>(636,977)</u>	<u>2,652,773</u>	<u>9,479,274</u>
<u>\$92,510</u>	<u>\$20,833</u>	<u>\$1,705,987</u>	<u>\$35,829</u>	<u>\$3,084,121</u>	<u>\$14,386,981</u>

Muskingum County, Ohio
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Capital Projects Funds
For the Year Ended December 31, 1999

	Detention Center Construction	Federal Emergency Management Assistance (FEMA)	Violent Offender Housing Construction	Issue 2
Revenues:				
Charges for Services	\$0	\$0	\$0	\$0
Fines and Forfeitures	0	0	0	0
Intergovernmental	28,125	114,950	1,401	419,844
Investment Income	128,126	0	0	0
Rent	0	0	0	0
Payment in Lieu of Taxes	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>156,251</u>	<u>114,950</u>	<u>1,401</u>	<u>419,844</u>
Expenditures:				
Current:				
General Government:				
Capital Outlay	3,046,024	321,194	8,565	659,944
Debt Service:				
Interest and Fiscal Charges	155,552	0	0	3,019
<i>Total Expenditures</i>	<u>3,201,576</u>	<u>321,194</u>	<u>8,565</u>	<u>662,963</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,045,325)	(206,244)	(7,164)	(243,119)
Other Financing Sources (Uses):				
Proceeds of Bonds	5,000,000	0	0	0
Operating Transfers - In	22,112	0	0	302,141
Operating Transfers - Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>5,022,112</u>	<u>0</u>	<u>0</u>	<u>302,141</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	1,976,787	(206,244)	(7,164)	59,022
<i>Fund Balances at Beginning of Year</i>	<u>262,612</u>	<u>208,737</u>	<u>7,164</u>	<u>90,728</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$2,239,399</u>	<u>\$2,493</u>	<u>\$0</u>	<u>\$149,750</u>

<u>County Office Building Parking Lot</u>	<u>Starlight Permanent Improvements</u>	<u>Recorder Equipment</u>	<u>Court Computer</u>	<u>Brandywine Loop Construction</u>	<u>Economic Development</u>
\$0	\$0	\$91,220	\$0	\$0	\$0
0	0	0	63,126	0	0
0	0	0	0	0	0
0	0	0	0	0	0
19,464	0	0	0	0	0
0	0	0	0	94,349	0
0	15,000	0	0	0	0
<u>19,464</u>	<u>15,000</u>	<u>91,220</u>	<u>63,126</u>	<u>94,349</u>	<u>0</u>
0	14,155	36,157	8,339	0	1,237,207
0	0	0	0	23,087	0
<u>0</u>	<u>14,155</u>	<u>36,157</u>	<u>8,339</u>	<u>23,087</u>	<u>1,237,207</u>
19,464	845	55,063	54,787	71,262	(1,237,207)
0	0	0	0	0	0
0	0	0	18,168	290	3,010,000
<u>(101,385)</u>	<u>(90,445)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(101,385)</u>	<u>(90,445)</u>	<u>0</u>	<u>18,168</u>	<u>290</u>	<u>3,010,000</u>
(81,921)	(89,600)	55,063	72,955	71,552	1,772,793
<u>81,921</u>	<u>1,083,157</u>	<u>175,445</u>	<u>170,591</u>	<u>(578,381)</u>	<u>518,931</u>
<u>\$0</u>	<u>\$993,557</u>	<u>\$230,508</u>	<u>\$243,546</u>	<u>(\$506,829)</u>	<u>\$2,291,724</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, 1999

	Ninth Street Project	County Office Building Construction	Norwich Interchange Project	State Route 60 Project
Revenues:				
Charges for Services	\$0	\$0	\$0	\$0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	0	0	180,226
Investment Income	0	0	0	0
Rent	0	0	0	0
Payment in Lieu of Taxes	0	0	0	0
Other	243	0	0	0
<i>Total Revenues</i>	<u>243</u>	<u>0</u>	<u>0</u>	<u>180,226</u>
Expenditures:				
Current:				
General Government:				
Capital Outlay	185	0	0	0
Debt Service:				
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>185</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	58	0	0	180,226
Other Financing Sources (Uses):				
Proceeds of Bonds	0	0	0	0
Operating Transfers - In	0	0	0	0
Operating Transfers - Out	0	(101,858)	0	(925,000)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(101,858)</u>	<u>0</u>	<u>(925,000)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	58	(101,858)	0	(744,774)
<i>Fund Balances at Beginning of Year</i>	92,452	101,858	20,833	2,450,761
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$92,510</u>	<u>\$0</u>	<u>\$20,833</u>	<u>\$1,705,987</u>

<u>Law Enforcement Block Grant</u>	<u>Energy Improvement Fund</u>	<u>Child Support Enforcement Agency Construction</u>	<u>Totals</u>
\$0	\$0	\$0	\$91,220
0	0	0	63,126
21,998	0	0	766,544
0	0	100,786	228,912
0	0	0	19,464
0	0	0	94,349
0	0	0	15,243
<u>21,998</u>	<u>0</u>	<u>100,786</u>	<u>1,278,858</u>
24,442	716,472	1,289,604	7,362,288
0	10,950	62,683	255,291
<u>24,442</u>	<u>727,422</u>	<u>1,352,287</u>	<u>7,617,579</u>
(2,444)	(727,422)	(1,251,501)	(6,338,721)
0	0	4,000,000	9,000,000
244	90,445	167	3,443,567
0	0	(95,893)	(1,314,581)
<u>244</u>	<u>90,445</u>	<u>3,904,274</u>	<u>11,128,986</u>
(2,200)	(636,977)	2,652,773	4,790,265
2,200	0	0	4,689,009
<u>\$0</u>	<u>(\$636,977)</u>	<u>\$2,652,773</u>	<u>\$9,479,274</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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$623,000	\$23,000	(\$600,000)
Interest	0	110,189	110,189
<i>Total Revenues</i>	<u>623,000</u>	<u>133,189</u>	<u>(489,811)</u>
Expenditures:			
Current:			
Public Safety			
Permanent Improvements			
Contractual Services	10,920,586	7,290,137	3,630,449
Other	83,955	500	83,455
<i>Total Public Safety</i>	<u>11,004,541</u>	<u>7,290,637</u>	<u>3,713,904</u>
Debt Service:			
Principal Retirement	1,200,000	1,200,000	0
Interest and Fiscal Charges	38,267	100,976	(62,709)
<i>Total Debt Service</i>	<u>1,238,267</u>	<u>1,300,976</u>	<u>(62,709)</u>
<i>Total Expenditures</i>	<u>12,242,808</u>	<u>8,591,613</u>	<u>3,651,195</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(11,619,808)</u>	<u>(8,458,424)</u>	<u>3,161,384</u>
Other Financing Sources:			
Proceeds of Bonds	4,961,162	5,000,000	38,838
Proceeds of Notes	2,650,000	2,650,000	0
Operating Transfers - In	2,746,898	22,112	(2,724,786)
<i>Total Other Financing Sources</i>	<u>10,358,060</u>	<u>7,672,112</u>	<u>(2,685,948)</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	<u>(1,261,748)</u>	<u>(786,312)</u>	<u>475,436</u>
<i>Fund Balance at Beginning of Year</i>	1,261,748	1,261,748	0
<i>Unexpended Prior Year Encumbrances</i>	<u>93,049</u>	<u>93,049</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$93,049</u>	<u>\$568,485</u>	<u>\$475,436</u>

Muskingum County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Federal Emergency Management Assistance (FEMA) Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$321,195	\$251,096	(\$70,099)
Expenditures:			
Current:			
Public Works			
Permanent Improvements			
Contractual Services	320,511	320,511	0
Other	1,294	0	1,294
<i>Total Expenditures</i>	<u>321,805</u>	<u>320,511</u>	<u>1,294</u>
<i>Excess of Revenues Under Expenditures</i>	(610)	(69,415)	(68,805)
<i>Fund Balance at Beginning of Year</i>	<u>71,908</u>	<u>71,908</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$71,298</u>	<u>\$2,493</u>	<u>(\$68,805)</u>

Muskingum County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Violent Offender Housing Project Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$186,018	\$186,018	\$0
Expenditures:			
Current:			
Public Safety			
Permanent Improvements			
Materials and Supplies	2,165	2,165	0
Other	6,400	6,400	0
<i>Total Expenditures</i>	8,565	8,565	0
<i>Excess of Revenues Over Expenditures</i>	177,453	177,453	0
Other Financing Uses:			
Advances - Out	(177,453)	(177,453)	0
<i>Excess of Revenues Over Expenditures and Other Financing Uses</i>	0	0	0
<i>Fund Balance at Beginning of Year</i>	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
Issue 2 Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$840,809	\$419,844	(\$420,965)
Expenditures:			
Current:			
Public Works Issue 2 Contractual Services	718,202	635,404	82,798
Debt Service:			
Principal Retirement	111,191	76,121	35,070
Interest and Fiscal Charges	7,239	3,019	4,220
<i>Total Debt Service</i>	118,430	79,140	39,290
<i>Total Expenditures</i>	836,632	714,544	122,088
<i>Excess of Revenues Over (Under) Expenditures</i>	4,177	(294,700)	(298,877)
Other Financing Sources:			
Proceeds of Notes	21,000	21,000	0
Operating Transfers - In	311,910	302,141	(9,769)
<i>Total Other Financing Sources</i>	332,910	323,141	(9,769)
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	337,087	28,441	(308,646)
<i>Fund Balance at Beginning of Year</i>	131,641	131,641	0
<i>Fund Balance at End of Year</i>	\$468,728	\$160,082	(\$308,646)

Muskingum County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 County Office Building Parking Lot Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Rent	\$22,200	\$19,464	(\$2,736)
Expenditures:			
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	<u>22,200</u>	<u>19,464</u>	<u>(2,736)</u>
Other Financing Uses:			
Operating Transfers - Out	<u>(101,385)</u>	<u>(101,385)</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(79,185)	(81,921)	(2,736)
<i>Fund Balance at Beginning of Year</i>	<u>81,921</u>	<u>81,921</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$2,736</u>	<u>\$0</u>	<u>(\$2,736)</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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$815,000	\$15,000	(\$800,000)
Expenditures:			
Current:			
Human Services			
Permanent Improvements			
Contractual Services	400,000	14,155	385,845
<i>Excess of Revenues Over Expenditures</i>	415,000	845	(414,155)
Other Financing Uses:			
Operating Transfers - Out	(400,000)	(90,445)	309,555
<i>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</i>	15,000	(89,600)	(104,600)
<i>Fund Balance at Beginning of Year</i>	1,083,157	1,083,157	0
<i>Fund Balance at End of Year</i>	\$1,098,157	\$993,557	(\$104,600)

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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$70,000	\$91,320	\$21,320
Expenditures:			
Current:			
Public Works			
Permanent Improvements			
Capital Outlay	60,000	36,657	23,343
<i>Excess of Revenues Over Expenditures</i>	10,000	54,663	44,663
<i>Fund Balance at Beginning of Year</i>	175,141	175,141	0
<i>Fund Balance at End of Year</i>	<u>\$185,141</u>	<u>\$229,804</u>	<u>\$44,663</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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Fines and Forfeitures	\$35,632	\$57,772	\$22,140
Expenditures:			
Current:			
Public Works			
Permanent Improvements			
Materials and Supplies	9,000	6,276	2,724
Contractual Services	7,500	183	7,317
Capital Outlay	27,000	11,716	15,284
<i>Total Expenditures</i>	43,500	18,175	25,325
<i>Excess of Revenues Over (Under) Expenditures</i>	(7,868)	39,597	47,465
Other Financing Sources:			
Operating Transfers - In	0	18,168	18,168
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(7,868)	57,765	65,633
<i>Fund Balance at Beginning of Year</i>	161,349	161,349	0
<i>Unexpended Prior Year Encumbrances</i>	6,426	6,426	0
<i>Fund Balance at End of Year</i>	\$159,907	\$225,540	\$65,633

Muskingum County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Brandywine Loop Construction
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Payment in Lieu of Taxes	\$94,349	\$94,349	\$0
Expenditures:			
Total Expenditures	0	0	0
Excess of Revenues Over Expenditures	94,349	94,349	0
Other Financing Uses:			
Operating Transfers - Out	(97,650)	(97,650)	0
Excess of Revenues Under Expenditures and Other Financing Uses	(3,301)	(3,301)	0
Fund Balance at Beginning of Year	3,301	3,301	0
Fund Balance at End of Year	\$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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
<i>Total Revenues</i>	\$0	\$0	\$0
Expenditures:			
Current:			
Public Works			
Permanent Improvements			
Contractual Services	3,628,860	1,061,711	2,567,149
Capital Outlay	100,000	100,000	0
<i>Total Expenditures</i>	3,728,860	1,161,711	2,567,149
<i>Excess of Revenues Under Expenditures</i>	(3,728,860)	(1,161,711)	2,567,149
Other Financing Sources:			
Operating Transfers - In	3,010,000	3,010,000	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(718,860)	1,848,289	2,567,149
<i>Fund Balance at Beginning of Year</i>	235,860	235,860	0
<i>Unexpended Prior Year Encumbrances</i>	6,274	6,274	0
<i>Fund Balance at End of Year</i>	(\$476,726)	\$2,090,423	\$2,567,149

Muskingum County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Ninth Street Project Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$0	\$243	\$243
Expenditures:			
Current:			
Public Works			
Permanent Improvements			
Capital Outlay	92,452	185	92,267
<i>Excess of Revenues Over (Under) Expenditures</i>	(92,452)	58	92,510
<i>Fund Balance at Beginning of Year</i>	92,452	92,452	0
<i>Fund Balance at End of Year</i>	\$0	\$92,510	\$92,510

Muskingum County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County Office Building Construction Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
<i>Total Revenues</i>	\$0	\$0	\$0
Expenditures:			
Current:			
Public Works			
Permanent Improvements			
Contractual Services	<u>79,189</u>	<u>0</u>	<u>79,189</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(79,189)</u>	<u>0</u>	<u>79,189</u>
Other Financing Uses:			
Operating Transfers - Out	<u>(101,858)</u>	<u>(101,858)</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(181,047)	(101,858)	79,189
<i>Fund Balance at Beginning of Year</i>	22,669	22,669	0
<i>Unexpended Prior Year Encumbrances</i>	<u>79,189</u>	<u>79,189</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>(\$79,189)</u>	<u>\$0</u>	<u>\$79,189</u>

Muskingum County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Norwich Interchange Project Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
<i>Total Revenues</i>	\$0	\$0	\$0
Expenditures:			
Current:			
Public Works			
Permanent Improvements			
Other	20,559	0	20,559
<i>Excess of Revenues Over (Under) Expenditures</i>	(20,559)	0	20,559
<i>Fund Balance at Beginning of Year</i>	20,559	20,559	0
<i>Unexpended Prior Year Encumbrances</i>	274	274	0
<i>Fund Balance at End of Year</i>	<u>\$274</u>	<u>\$20,833</u>	<u>\$20,559</u>

Muskingum County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 State Route 60 Project Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$0	\$180,226	\$180,226
Expenditures:			
Current:			
Public Works			
Permanent Improvements			
Contractual Services	1,495,211	1,470,000	25,211
<i>Excess of Revenues Under Expenditures</i>	<u>(1,495,211)</u>	<u>(1,289,774)</u>	<u>205,437</u>
Other Financing Sources (Uses) :			
Operating Transfers - In	5,000,000	0	(5,000,000)
Operating Transfers - Out	(925,000)	(925,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>4,075,000</u>	<u>(925,000)</u>	<u>(5,000,000)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	2,579,789	(2,214,774)	(4,794,563)
<i>Fund Balance at Beginning of Year</i>	<u>2,420,211</u>	<u>2,420,211</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$5,000,000</u>	<u>\$205,437</u>	<u>(\$4,794,563)</u>

Muskingum County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Energy Improvement Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
<i>Total Revenues</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures:			
Current:			
Public Works			
Energy Improvement			
Contractual Services	716,477	716,477	0
Debt Service:			
Principal Retirement	<u>90,445</u>	<u>90,445</u>	<u>0</u>
<i>Total Expenditures</i>	<u>806,922</u>	<u>806,922</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(806,922)</u>	<u>(806,922)</u>	<u>0</u>
Other Financing Sources :			
Proceeds of Notes	716,477	716,477	0
Operating Transfers - In	<u>90,445</u>	<u>90,445</u>	<u>0</u>
<i>Total Other Financing Sources</i>	<u>806,922</u>	<u>806,922</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$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
 Child Support Enforcement Agency Construction Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Interest	\$65,492	\$88,839	\$23,347
Expenditures:			
Current:			
Human Services			
Permanent Improvements			
Contractual Services	3,689,568	3,689,568	0
Debt Service:			
Interest and Fiscal Charges	12,078	62,683	(50,605)
<i>Total Expenditures</i>	<u>3,701,646</u>	<u>3,752,251</u>	<u>(50,605)</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(3,636,154)</u>	<u>(3,663,412)</u>	<u>(27,258)</u>
Other Financing Sources (Uses):			
Proceeds of Bonds	3,971,663	4,000,000	28,337
Operating Transfers - In	167	167	0
Operating Transfers - Out	(95,893)	(95,893)	0
<i>Total Other Financing Sources</i>	<u>- 3,875,937</u>	<u>3,904,274</u>	<u>28,337</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures and Other Uses</i>	239,783	240,862	1,079
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$239,783</u>	<u>\$240,862</u>	<u>\$1,079</u>

ENTERPRISE FUNDS

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

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

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

Muskingum County
Combining Balance Sheet
All Enterprise Funds
December 31, 1999

	Sewer	Sunshine Child Care Center	Totals
Assets:			
Current Assets:			
Equity with County Treasurer:			
Equity in Pooled Cash and Cash Equivalents	\$3,149,046	\$24,237	\$3,173,283
Cash and Cash Equivalents in Segregated Accounts			
Receivables:			
Accounts	725,605	8,354	733,959
Due From Other Governments	12,500	0	12,500
Materials and Supplies Inventory	120	0	120
Deferred Charges	39,122	0	39,122
<i>Total Current Assets</i>	<u>3,926,393</u>	<u>32,591</u>	<u>3,958,984</u>
Fixed Assets (Net of Accumulated Depreciation)	24,196,456	0	24,196,456
<i>Total Assets</i>	<u>\$28,122,849</u>	<u>\$32,591</u>	<u>\$28,155,440</u>
Liabilities:			
Current Liabilities:			
Accounts Payable	\$29,201	\$0	\$29,201
Contracts Payable	17,489	0	17,489
Accrued Wages and Benefits	8,114	3,886	12,000
Compensated Absences Payable	722	52	774
Interfund Payable	116	0	116
Due to Other Funds	6,732	3,830	10,562
Due to Other Governments	34,894	1,649	36,543
Accrued Interest Payable	35,458	0	35,458
Notes Payable	1,980,000	0	1,980,000
Current Portion of OWDA Loans Payable	16,305	0	16,305
Current Portion of General Obligation Bonds Payable	25,035	0	25,035
Current Portion of Revenue Bonds Payable	35,700	0	35,700
<i>Total Current Liabilities</i>	<u>2,189,766</u>	<u>9,417</u>	<u>2,199,183</u>
Long-Term Liabilities:			
Advances from Other Funds	543,000	0	543,000
Compensated Absences	20,683	598	21,281
OWDA Loans Payable (Net of Current Portion)	356,346	0	356,346
General Obligation Bonds Payable (Net of Current Portion)	1,253,723	0	1,253,723
Revenue Bonds Payable (Net of Current Portion)	1,819,800	0	1,819,800
<i>Total Long-Term Liabilities</i>	<u>3,993,552</u>	<u>598</u>	<u>3,994,150</u>
<i>Total Liabilities</i>	<u>6,183,318</u>	<u>10,015</u>	<u>6,193,333</u>
Fund Equity:			
Contributed Capital	28,924,989	0	28,924,989
Retained Earnings:			
Unreserved (Deficit)	(6,985,458)	22,576	(6,962,882)
<i>Total Fund Equity</i>	<u>21,939,531</u>	<u>22,576</u>	<u>21,962,107</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$28,122,849</u>	<u>\$32,591</u>	<u>\$28,155,440</u>

Muskingum County, Ohio
Combining Statement of Revenues,
Expenses and Changes in Fund Equity
All Enterprise Funds
For the Year Ended December 31, 1999

	Sewer	Sunshine Child Care Center	Totals
Operating Revenues:			
Charges for Services	\$1,594,380	\$122,336	\$1,716,716
Other Operating Revenues	0	36	36
<i>Total Operating Revenues</i>	<u>1,594,380</u>	<u>122,372</u>	<u>1,716,752</u>
Operating Expenses:			
Personal Services	235,646	140,550	376,196
Contractual Services	779,437	8,154	787,591
Materials and Supplies	60,014	1,809	61,823
Other Operating Expenses	3,500	0	3,500
Depreciation	622,533	0	622,533
<i>Total Operating Expenses</i>	<u>1,701,130</u>	<u>150,513</u>	<u>1,851,643</u>
<i>Operating Loss</i>	(106,750)	(28,141)	(134,891)
Non-Operating Revenues (Expenses):			
Interest Income	3,582	0	3,582
Interest and Fiscal Charges	(213,357)	0	(213,357)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(209,775)</u>	<u>0</u>	<u>(209,775)</u>
<i>Loss Before Operating Transfers</i>	(316,525)	(28,141)	(344,666)
Operating Transfers - In	717,901	50,000	767,901
Operating Transfers - Out	(379)	0	(379)
<i>Net Income</i>	<u>400,997</u>	<u>21,859</u>	<u>422,856</u>
<i>Retained Earnings (Deficit) at Beginning of Year</i>	<u>(7,386,455)</u>	<u>717</u>	<u>(7,385,738)</u>
<i>Retained Earnings (Deficit) at End of Year</i>	<u>(6,985,458)</u>	<u>22,576</u>	<u>(6,962,882)</u>
Contributed Capital at Beginning of Year	28,200,695	0	28,200,695
Current Year Contributions:			
Customers	315,694	0	315,694
Grants	395,000	0	395,000
General Fund	13,600	0	13,600
<i>Contributed Capital at End of Year</i>	<u>28,924,989</u>	<u>0</u>	<u>28,924,989</u>
<i>Total Fund Equity at End of Year</i>	<u>\$21,939,531</u>	<u>\$22,576</u>	<u>\$21,962,107</u>

Muskingum County, Ohio
Combining Statement of Cash Flows
All Enterprise Funds
For the Year Ended December 31, 1999

	Sewer	Sunshine Child Care Center	Totals
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities:			
Cash Received from Customers	\$1,681,932	\$114,844	\$1,796,776
Cash Payments for Employees and Benefits	(227,201)	(136,770)	(363,971)
Cash Payments to Suppliers for Goods and Services	(922,185)	(9,963)	(932,148)
Cash Received from Other Operating Revenues	0	36	36
Cash Payments for Other Operating Expenses	(3,500)	0	(3,500)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>529,046</u>	<u>(31,853)</u>	<u>497,193</u>
Cash Flows from Noncapital Financing Activities:			
Advances - In	90	0	90
Advances - Out	(108,581)	0	(108,581)
Operating Transfers - In	217,901	50,000	267,901
Operating Transfers - Out	(379)	0	(379)
<i>Net Cash Provided by Noncapital Financing Activities</i>	<u>109,031</u>	<u>50,000</u>	<u>159,031</u>
Cash Flows from Capital and Related Financing Activities:			
Acquisition of Capital Assets	(1,888,456)	0	(1,888,456)
Proceeds from Refunding Bonds	1,365,000	0	1,365,000
Proceeds from Revenue Notes	1,980,000	0	1,980,000
Capital Contributed by Customers	324,765	0	324,765
Payment to Bondholders	(1,325,075)	0	(1,325,075)
Principal Paid on Debt	(2,533,523)	0	(2,533,523)
Interest Paid on Debt	(249,110)	0	(249,110)
Issuance Costs Paid on Capital Bonds	(39,925)	0	(39,925)
Grants	382,500	0	382,500
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(1,983,824)</u>	<u>0</u>	<u>(1,983,824)</u>
Cash Flows from Investing Activities:			
Interest on Investments	3,582	0	3,582
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	<u>(1,342,165)</u>	<u>18,147</u>	<u>(1,324,018)</u>
Cash and Cash Equivalents Beginning of Year	4,491,211	6,090	4,497,301
Cash and Cash Equivalents End of Year	<u>\$3,149,046</u>	<u>\$24,237</u>	<u>\$3,173,283</u>
Reconciliation of Operating Loss to Net Cash Provided by (Used in) Operating Activities:			
Operating Loss	(\$106,750)	(\$28,141)	(\$134,891)
Adjustments to Reconcile Operating Loss to Net Cash Provided by (Used In) Operating Activities:			
Depreciation	622,533	0	622,533
Changes in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	87,552	(7,492)	80,060
Increase in Inventory	(120)	0	(120)
Decrease in Accounts Payable	(12,110)	0	(12,110)
Increase in Accrued Salaries	1,914	521	2,435
Increase in Due to Other Governments	67,869	1,649	69,518
Increase in Due to Other Funds	788	960	1,748
Increase in Compensated Absences	2,220	650	2,870
Decrease in Contracts Payable	(104,974)	0	(104,974)
Decrease in Retainage Payable	(29,876)	0	(29,876)
<i>Net Cash Provided by (Used In) Operating Activities</i>	<u>\$529,046</u>	<u>(\$31,853)</u>	<u>\$497,193</u>

Non-Cash Transactions:

During 1999, capital contributions from governmental funds included \$13,600 for assets purchased by the General Fund and donated to the Sewer Enterprise Fund. In addition, contributed capital decreased by \$9,071 for receivables due to a change in the amount of customers who have tapped into the Sewer system. An intergovernmental receivable in the amount of \$12,500 increased the amount of contributed capital from grants for the year ended December 31, 1999.

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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$2,138,425	\$1,719,295	(\$419,130)
Tap-In Fees	68,036	226,397	158,361
Interest Income	0	3,549	3,549
Grants	1,228,000	382,500	(845,500)
Other Non-Operating Revenues	648,217	0	(648,217)
<i>Total Revenues</i>	<u>4,082,678</u>	<u>2,331,741</u>	<u>(1,750,937)</u>
Expenditures:			
Personal Services	287,550	230,163	57,387
Contractual Services	2,733,535	947,888	1,785,647
Materials and Supplies	174,378	92,828	81,550
Other Operating Expenses	119,250	0	119,250
Capital Outlay	1,703,332	1,620,596	82,736
<i>Total Expenditures</i>	<u>5,018,045</u>	<u>2,891,475</u>	<u>2,126,570</u>
<i>Excess of Revenues Under Expenses</i>	<u>(935,367)</u>	<u>(559,734)</u>	<u>375,633</u>
Operating Transfers - In	100,000	80,000	(20,000)
Operating Transfers - Out	(707,591)	(641,995)	65,596
Advances - In	156,525	0	(156,525)
Advances - Out	(126,154)	(108,581)	(17,573)
<i>Excess of Revenues Under Expenses and Operating Transfers and Advances</i>	<u>(1,512,587)</u>	<u>(1,230,310)</u>	<u>282,277</u>
<i>Fund Equity at Beginning of Year</i>	3,337,909	3,337,909	0
<i>Unexpended Prior Year Encumbrances</i>	<u>142,326</u>	<u>142,326</u>	<u>0</u>
<i>Fund Equity at End of Year</i>	<u>\$1,967,648</u>	<u>\$2,249,925</u>	<u>\$282,277</u>

Muskingum County, Ohio
Schedule of Revenues Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Sunshine Child Care Center
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$80,000	\$114,844	\$34,844
Other Operating Revenues	38,200	36	(38,164)
<i>Total Revenues</i>	<u>118,200</u>	<u>114,880</u>	<u>(3,320)</u>
Expenditures:			
Personal Services	154,445	136,889	17,556
Contractual Services	8,830	8,124	706
Materials and Supplies	1,994	1,947	47
<i>Total Expenditures</i>	<u>165,269</u>	<u>146,960</u>	<u>18,309</u>
<i>Excess of Revenues Under Expenses</i>	<u>(47,069)</u>	<u>(32,080)</u>	<u>14,989</u>
Operating Transfers - In	50,000	50,000	0
<i>Excess of Revenues Over Expenses and Operating Transfers</i>	2,931	17,920	14,989
<i>Fund Equity at Beginning of Year</i>	8,557	8,557	0
<i>Unexpended Prior Year Encumbrances</i>	<u>66</u>	<u>66</u>	<u>0</u>
<i>Fund Equity at End of Year</i>	<u>\$11,554</u>	<u>\$26,543</u>	<u>\$14,989</u>

INTERNAL SERVICE FUNDS

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

Self-Insurance Health Fund - To account for employee health care benefits. 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, 1999

	Self-Insurance Health	Self-Insurance Workers' Compensation	Totals
Assets:			
<i>Equity with County Treasurer:</i>			
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,074,396	\$3,074,396
<i>Segregated Accounts:</i>			
Cash and Cash Equivalents	187,158	0	187,158
Cash and Cash Equivalents with Fiscal Agents	0	52,070	52,070
<i>Receivables:</i>			
Due from Other Funds	0	844,839	844,839
<i>Total Assets</i>	<u>\$187,158</u>	<u>\$3,971,305</u>	<u>\$4,158,463</u>
Liabilities:			
Due to Other Governments	\$0	\$186,094	\$186,094
Claims and Judgements Payable	800,516	286,888	1,087,404
<i>Total Liabilities</i>	<u>800,516</u>	<u>472,982</u>	<u>1,273,498</u>
Fund Equity			
<i>Retained Earnings:</i>			
Unreserved (Deficit)	(613,358)	3,498,323	2,884,965
<i>Total Fund Equity</i>	<u>(613,358)</u>	<u>3,498,323</u>	<u>2,884,965</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$187,158</u>	<u>\$3,971,305</u>	<u>\$4,158,463</u>

Muskingum County, Ohio
Combining Statement of Revenues,
Expenses and Changes in Retained Earnings
All Internal Service Funds
For the Year Ended December 31, 1999

	Self-Insurance Health	Self-Insurance Workers' Compensation	Totals
Operating Revenues:			
Charges for Services	\$2,386,172	\$844,839	\$3,231,011
Operating Expenses:			
Contractual Services	0	186,094	186,094
Claims and Judgments	2,551,975	45,000	2,596,975
<i>Total Operating Expenses</i>	<u>2,551,975</u>	<u>231,094</u>	<u>2,783,069</u>
<i>Operating Income (Loss)</i>	(165,803)	613,745	447,942
Non-Operating Revenues			
Interest Income	816	0	816
Other Non-Operating Revenues	0	312,562	312,562
Total Non-Operating Revenues	<u>816</u>	<u>312,562</u>	<u>313,378</u>
<i>Income (Loss) Before Operating Transfers</i>	(164,987)	926,307	761,320
Operating Transfers - In	325,000	0	325,000
<i>Net Income</i>	160,013	926,307	1,086,320
<i>Retained Earnings (Deficit) at Beginning of Year</i>	<u>(773,371)</u>	<u>2,572,016</u>	<u>1,798,645</u>
<i>Retained Earnings (Deficit) at End of Year</i>	<u>(\$613,358)</u>	<u>\$3,498,323</u>	<u>\$2,884,965</u>

Muskingum County, Ohio
Combining Statement of Cash Flows
All Internal Service Funds
For the Year Ended December 31, 1999

	<u>Self-Insurance Health</u>	<u>Self-Insurance Workers' Compensation</u>	<u>Totals</u>
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities:			
Cash Received from Quasi-External Transactions	\$2,386,172	\$787,738	\$3,173,910
Cash Payments to Suppliers for Goods and Services	0	(64,834)	(64,834)
Cash Payments for Claims	(2,534,619)	(88,112)	(2,622,731)
Other Non-Operating Revenues	0	312,562	312,562
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>(148,447)</u>	<u>947,354</u>	<u>798,907</u>
Cash Flows from Noncapital Financing Activities:			
Operating Transfers - In	325,000	0	325,000
Cash Flows from Investing Activities:			
Interest on Investments	816	0	816
<i>Net Increase in Cash and Cash Equivalents</i>	<u>177,369</u>	<u>947,354</u>	<u>1,124,723</u>
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>9,789</u>	<u>2,179,112</u>	<u>2,188,901</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$187,158</u>	<u>\$3,126,466</u>	<u>\$3,313,624</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used In) Operating Activities:			
Operating Income (Loss)	(\$165,803)	\$613,745	\$447,942
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used In) Operating Activities:			
Other Non-Operating Revenues	0	312,562	312,562
Changes in Assets and Liabilities:			
Increase in Due from Other Funds	0	(57,101)	(57,101)
Increase in Due to Other Governments	0	121,260	121,260
Increase (Decrease) in Claims Payable	17,356	(43,112)	(25,756)
<i>Net Cash Provided by (Used In) Operating Activities</i>	<u>(148,447)</u>	<u>\$947,354</u>	<u>\$798,907</u>

Muskingum County, Ohio
Schedule of Revenues Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Self-Insurance Health Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$2,325,000	\$2,386,172	\$61,172
Interest Income	0	622	622
<i>Total Revenues</i>	<u>2,325,000</u>	<u>2,386,794</u>	<u>61,794</u>
Expenditures:			
Claims and Judgments	<u>2,584,789</u>	<u>2,534,619</u>	<u>50,170</u>
<i>Excess of Revenues Under Expenses</i>	<u>(259,789)</u>	<u>(147,825)</u>	<u>111,964</u>
Operating Transfers - In	325,000	325,000	0
<i>Excess of Revenues Over Expenses and Operating Transfers</i>	65,211	177,175	111,964
<i>Fund Equity at Beginning of Year</i>	<u>9,789</u>	<u>9,789</u>	<u>0</u>
<i>Fund Equity at End of Year</i>	<u>\$75,000</u>	<u>\$186,964</u>	<u>\$111,964</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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$787,738	\$787,738	\$0
Other Non-Operating Revenues	172,380	172,380	0
<i>Total Revenues</i>	<u>960,118</u>	<u>960,118</u>	<u>0</u>
Expenditures:			
Contractual Services	64,834	64,834	0
<i>Excess of Revenues Over Expenses</i>	895,284	895,284	0
<i>Fund Equity at Beginning of Year</i>	<u>2,179,112</u>	<u>2,179,112</u>	<u>0</u>
<i>Fund Equity at End of Year</i>	<u>\$3,074,396</u>	<u>\$3,074,396</u>	<u>\$0</u>

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 Funds

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

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

Non - Expendable Trust Funds

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

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

Agency Funds

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

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

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

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

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

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

(continued)

FIDUCIARY FUNDS (Continued)

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

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

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

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

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

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

Other Agency Funds

Trailer Tax Fund
State of Ohio Fund
Local Government Revenue Assistance Fund
Local Emergency Planning Fund
Township Motor Vehicle License
Permissive Levy Fund
Ohio Advanced Real Estate Fund
Fines Fund
Escrow Fund
Law Library Fund
Hotel Lodging Tax Fund
Cigarette Licenses Fund
Undivided State Income Fund

Soil Water Fund
Sheriff Fund
Undivided State Income Tax Fund
Maysville Regional Water Fund
County Home Residents Fund
Children Services Fund
Issue II 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

Muskingum County, Ohio
Combining Balance Sheet
All Trust and Agency Funds
December 31, 1999

	Expendable Trust		Non-Expendable Trust		All Agency Funds	Totals
	Besser Trust	Waltz Trust	Casner Trust	Robinson Trust		
Assets:						
Equity with County Treasurer:						
Equity in Pooled Cash and Cash Equivalents	\$0	\$0	\$0	\$0	\$5,931,388	\$5,931,388
Segregated Accounts:						
Cash and Cash Equivalents	9,762	29,246	80,724	5,558	1,205,300	1,330,590
Receivables:						
Taxes	0	0	0	0	48,720,356	48,720,356
Accounts	0	0	0	0	89,341	89,341
Special Assessments	0	0	0	0	4,271,115	4,271,115
Due from Other Funds	0	0	0	0	93,955	93,955
Due from Agency Funds:						
Property Taxes	0	0	0	0	920,669	920,669
Due from Other Governments	0	0	0	0	526,390	526,390
Total Assets	\$9,762	\$29,246	\$80,724	\$5,558	\$61,758,514	\$61,883,804
Liabilities:						
Due to Other Funds	\$0	\$0	\$0	\$0	\$16,129,226	\$16,129,226
Due to Other Governments	0	0	0	0	42,970,922	42,970,922
Undistributed Monies	0	0	0	0	1,751,913	1,751,913
Due to Others	0	0	0	0	906,453	906,453
Total Liabilities	0	0	0	0	61,758,514	61,758,514
Fund Equity:						
Fund Balance:						
Reserved for Endowment	0	0	35,185	1,986	0	37,171
Unreserved	9,762	29,246	45,539	3,572	0	88,119
Total Fund Equity	9,762	29,246	80,724	5,558	0	125,290
Total Liabilities and Fund Equity	\$9,762	\$29,246	\$80,724	\$5,558	\$61,758,514	\$61,883,804

Muskingum County, Ohio
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Expendable Trust Funds
For the Year Ended December 31, 1999

	<u>Besser Trust</u>	<u>Waltz Trust</u>	<u>Totals</u>
Revenues:			
Interest	\$1,350	\$1,688	\$3,038
Expenditures:			
Current:			
Human Services	<u>0</u>	<u>50,418</u>	<u>50,418</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	1,350	(48,730)	(47,380)
<i>Fund Balance at Beginning of Year</i>	<u>8,412</u>	<u>77,976</u>	<u>86,388</u>
<i>Fund Balance at End of Year</i>	<u>\$9,762</u>	<u>\$29,246</u>	<u>\$39,008</u>

Muskingum County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance- Budget (Non-GAAP Basis) and Actual
 Besser Trust Fund
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Interest	\$0	\$1,350	\$1,350
Expenditures:	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	1,350	1,350
<i>Fund Balance at Beginning of Year</i>	<u>8,412</u>	<u>8,412</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$8,412</u>	<u>\$9,762</u>	<u>\$1,350</u>

Muskingum County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance- Budget (Non-GAAP Basis) and Actual
 Waltz Trust Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Interest	\$0	\$1,688	\$1,688
Expenditures:			
Capital Outlay	0	50,418	(50,418)
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(48,730)	(48,730)
<i>Fund Balance at Beginning of Year</i>	<u>77,976</u>	<u>77,976</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$77,976</u>	<u>\$29,246</u>	<u>(\$48,730)</u>

Muskingum County, Ohio
 Combining Statement of Revenues,
 Expenses and Changes in Fund Equity
 All Non-Expendable Trust Funds
 For the Year Ended December 31, 1999

	Casner Trust	Robinson Trust	Totals
Operating Revenues:			
Interest	\$1,711	\$294	\$2,005
Operating Expenses:			
	0	0	0
<i>Operating Income</i>	1,711	294	2,005
<i>Retained Earnings at Beginning of Year</i>	79,013	5,264	84,277
<i>Retained Earnings at End of Year</i>	<u>\$80,724</u>	<u>\$5,558</u>	<u>\$86,282</u>

Muskingum County, Ohio
Combining Statement of Cash Flows
All Non-Expendable Trust Funds
For the Year Ended December 31, 1999

	<u>Casner Trust</u>	<u>Robinson Trust</u>	<u>Totals</u>
Increase in Cash and Cash Equivalents			
Cash Flows from Investing Activities:			
Interest on Investments	\$1,711	\$294	\$2,005
Proceeds from Maturities of Investments	<u>35,185</u>	<u>1,933</u>	<u>37,118</u>
<i>Net Cash Provided by Investing Activities</i>	<u>36,896</u>	<u>2,227</u>	<u>39,123</u>
Net Increase in Cash and Cash Equivalents	36,896	2,227	39,123
Cash and Cash Equivalents Beginning of Year	<u>43,828</u>	<u>3,331</u>	<u>47,159</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$80,724</u>	<u>\$5,558</u>	<u>\$86,282</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities			
Operating Income	\$1,711	\$294	\$2,005
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities			
Interest Income	<u>(1,711)</u>	<u>(294)</u>	<u>(2,005)</u>
<i>Net Cash Provided by Operating Activities</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Muskingum County, Ohio
 Schedule of Revenues, Expenses and Changes
 In Fund Equity- Budget (Non-GAAP Basis) and Actual
 Casner Trust Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Interest	\$0	\$1,711	\$1,711
Expenses:	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenses</i>	0	1,711	1,711
<i>Fund Equity at Beginning of Year</i>	<u>79,013</u>	<u>79,013</u>	<u>0</u>
<i>Fund Equity at End of Year</i>	<u>\$79,013</u>	<u>\$80,724</u>	<u>\$1,711</u>

Muskingum County, Ohio
 Schedule of Revenues, Expenses and Changes
 In Fund Equity- Budget (Non-GAAP Basis) and Actual
 Robinson Trust Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Interest Income	\$0	\$294	\$294
Expenses:	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenses</i>	0	294	294
<i>Fund Equity at Beginning of Year</i>	<u>5,264</u>	<u>5,264</u>	<u>0</u>
<i>Fund Equity at End of Year</i>	<u>\$5,264</u>	<u>\$5,558</u>	<u>\$294</u>

Muskingum County
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 1999

	Balance 01/01/99	Additions	Reductions	Balance 12/31/99
Real Estate Taxes				
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$1,420,099	\$35,735,552	\$35,781,115	\$1,374,536
Receivables:				
Taxes	38,019,285	38,725,282	38,019,285	38,725,282
Special Assessments	4,159,565	4,271,115	4,159,565	4,271,115
Total Assets	\$43,598,949	\$78,731,949	\$77,959,965	\$44,370,933
Liabilities:				
Due to Other Funds	\$13,189,835	\$13,614,408	\$13,189,835	\$13,614,408
Due to Other Governments	30,409,114	65,117,541	64,770,130	30,756,525
Total Liabilities	\$43,598,949	\$78,731,949	\$77,959,965	\$44,370,933
Undivided General Personal				
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$392,938	\$7,838,282	\$7,889,958	\$341,262
Receivables:				
Taxes	9,809,187	9,968,696	9,809,187	9,968,696
Total Assets	\$10,202,125	\$17,806,978	\$17,699,145	\$10,309,958
Liabilities:				
Due to Other Governments	\$7,844,596	\$15,424,789	\$15,341,616	\$7,927,769
Due to Other Funds	2,357,529	2,382,189	2,357,529	2,382,189
Total Liabilities	\$10,202,125	\$17,806,978	\$17,699,145	\$10,309,958
Estate Tax				
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$1,350,803	\$2,823,199	\$2,790,456	\$1,383,546
Total Assets	\$1,350,803	\$2,823,199	\$2,790,456	\$1,383,546
Liabilities:				
Due to Other Governments	\$1,350,803	\$2,823,199	\$2,790,456	\$1,383,546
Total Liabilities	\$1,350,803	\$2,823,199	\$2,790,456	\$1,383,546

(continued)

Muskingum County
 Combining Statement of Changes in Assets and Liabilities
 All Agency Funds (Continued)
 For the Year Ended December 31, 1999

	Balance 01/01/99	Additions	Reductions	Balance 12/31/99
Gasoline Tax (Township)				
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,257,305	\$1,257,305	\$0
Due from Other Governments	103,272	102,246	103,272	102,246
Total Assets	\$103,272	\$1,359,551	\$1,360,577	\$102,246
Liabilities:				
Due to Other Governments	\$103,272	\$1,359,551	\$1,360,577	\$102,246
Total Liabilities	\$103,272	\$1,359,551	\$1,360,577	\$102,246
Motor Vehicle License				
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,145,784	\$3,145,784	\$0
Due from Other Governments	28,425	27,962	28,425	27,962
Total Assets	\$28,425	\$3,173,746	\$3,174,209	\$27,962
Liabilities:				
Due to Other Governments	\$28,425	\$3,173,746	\$3,174,209	\$27,962
Total Liabilities	\$28,425	\$3,173,746	\$3,174,209	\$27,962
Undivided Local Government				
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,995,176	\$2,995,176	\$0
Due from Other Governments	119,771	120,655	119,771	120,655
Total Assets	\$119,771	\$3,115,831	\$3,114,947	\$120,655
Liabilities:				
Due to Other Governments	\$119,771	\$3,115,831	\$3,114,947	\$120,655
Total Liabilities	\$119,771	\$3,115,831	\$3,114,947	\$120,655

(continued)

Muskingum County
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 1999

	Balance 01/01/99	Additions	Reductions	Balance 12/31/99
Library Local Government Support				
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,102,566	\$3,102,566	\$0
Due from Other Governments	243,284	243,122	243,284	243,122
<i>Total Assets</i>	<u>\$243,284</u>	<u>\$3,345,688</u>	<u>\$3,345,850</u>	<u>\$243,122</u>
Liabilities:				
Due to Other Governments	\$243,284	\$3,345,688	\$3,345,850	\$243,122
<i>Total Liabilities</i>	<u>\$243,284</u>	<u>\$3,345,688</u>	<u>\$3,345,850</u>	<u>\$243,122</u>
Payroll Fund				
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$62,572	\$37,889,126	\$37,748,871	\$202,827
Due from Others	306	0	306	0
<i>Total Assets</i>	<u>\$62,878</u>	<u>\$37,889,126</u>	<u>\$37,749,177</u>	<u>\$202,827</u>
Liabilities:				
Due to Others	\$62,878	\$37,889,126	\$37,749,177	\$202,827
<i>Total Liabilities</i>	<u>\$62,878</u>	<u>\$37,889,126</u>	<u>\$37,749,177</u>	<u>\$202,827</u>
Health				
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$229,376	\$3,887,647	\$3,644,625	\$472,398
Due from Other Funds	0	56,451	0	56,451
Due from Agency Funds - Property Taxes	905,060	920,669	905,060	920,669
<i>Total Assets</i>	<u>\$1,134,436</u>	<u>\$4,864,767</u>	<u>\$4,549,685</u>	<u>\$1,449,518</u>
Liabilities:				
Due to Other Funds	\$52,802	\$56,287	\$52,802	\$56,287
Due to Other Governments	1,081,634	4,917,569	4,605,972	1,393,231
<i>Total Liabilities</i>	<u>\$1,134,436</u>	<u>\$4,973,856</u>	<u>\$4,658,774</u>	<u>\$1,449,518</u>

(continued)

Muskingum County
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 1999

	Balance 01/01/99	Additions	Reductions	Balance 12/31/99
ADAMH Board				
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$1,707,741	\$10,796,508	\$11,271,710	\$1,232,539
Segregated Accounts:				
Cash and Cash Equivalents	6,515	0	6,515	0
<i>Total Assets</i>	<u>\$1,714,256</u>	<u>\$10,796,508</u>	<u>\$11,278,225</u>	<u>\$1,232,539</u>
Liabilities:				
Due to Other Funds	\$15,542	\$13,837	\$15,542	\$13,837
Undistributed Monies	1,698,714	10,812,050	11,292,062	1,218,702
<i>Total Liabilities</i>	<u>\$1,714,256</u>	<u>\$10,825,887</u>	<u>\$11,307,604</u>	<u>\$1,232,539</u>
Child Support Enforcement				
Assets:				
Segregated Accounts:				
Cash and Cash Equivalents	\$21,281	\$15,774,841	\$15,116,724	\$679,398
<i>Total Assets</i>	<u>\$21,281</u>	<u>\$15,774,841</u>	<u>\$15,116,724</u>	<u>\$679,398</u>
Liabilities:				
Due to Others	\$21,281	\$15,774,841	\$15,116,724	\$679,398
<i>Total Liabilities</i>	<u>\$21,281</u>	<u>\$15,774,841</u>	<u>\$15,116,724</u>	<u>\$679,398</u>
Court				
Assets:				
Segregated Accounts:				
Cash and Cash Equivalents	\$557,616	\$12,367,677	\$12,489,668	\$435,625
Receivables:				
Accounts	82,801	89,341	82,801	89,341
<i>Total Assets</i>	<u>\$640,417</u>	<u>\$12,457,018</u>	<u>\$12,572,469</u>	<u>\$524,966</u>
Liabilities:				
Due to Other Funds	\$44,286	\$52,975	\$44,286	\$52,975
Due to Other Governments	38,515	36,366	38,515	36,366
Undistributed Monies	557,616	12,367,677	12,489,668	435,625
<i>Total Liabilities</i>	<u>\$640,417</u>	<u>\$12,457,018</u>	<u>\$12,572,469</u>	<u>\$524,966</u>

(continued)

Muskingum County
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 1999

	Balance 01/01/99	Additions	Reductions	Balance 12/31/99
Trailer Tax				
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$71,759	\$685,994	\$666,946	\$90,807
<i>Total Assets</i>	<u>\$71,759</u>	<u>\$685,994</u>	<u>\$666,946</u>	<u>\$90,807</u>
Liabilities:				
Due to Other Governments	\$71,759	\$685,994	\$666,946	\$90,807
<i>Total Liabilities</i>	<u>\$71,759</u>	<u>\$685,994</u>	<u>\$666,946</u>	<u>\$90,807</u>
State of Ohio				
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$951,188	\$951,188	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$951,188</u>	<u>\$951,188</u>	<u>\$0</u>
Liabilities:				
Due to Other Governments	\$0	\$951,188	\$951,188	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$951,188</u>	<u>\$951,188</u>	<u>\$0</u>
Local Government Revenue Assistance				
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$718,056	\$718,056	\$0
Due from Other Governments	28,833	29,499	28,833	29,499
<i>Total Assets</i>	<u>\$28,833</u>	<u>\$747,555</u>	<u>\$746,889</u>	<u>\$29,499</u>
Liabilities:				
Due to Other Governments	\$28,833	\$747,555	\$746,889	\$29,499
<i>Total Liabilities</i>	<u>\$28,833</u>	<u>\$747,555</u>	<u>\$746,889</u>	<u>\$29,499</u>

(continued)

Muskingum County
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 1999

	Balance 01/01/99	Additions	Reductions	Balance 12/31/99
Local Emergency Planning				
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$14,880	\$12,846	\$10,529	\$17,197
<i>Total Assets</i>	<u>\$14,880</u>	<u>\$12,846</u>	<u>\$10,529</u>	<u>\$17,197</u>
Liabilities:				
Due to Other Funds	\$0	\$187	\$0	\$187
Due to Other Governments	14,880	12,846	10,716	17,010
<i>Total Liabilities</i>	<u>\$14,880</u>	<u>\$13,033</u>	<u>\$10,716</u>	<u>\$17,197</u>
Township Motor Vehicle License Permissive Levy				
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$42,295	\$42,295	\$0
Due from Other Governments	2,974	2,906	2,974	2,906
<i>Total Assets</i>	<u>\$2,974</u>	<u>\$45,201</u>	<u>\$45,269</u>	<u>\$2,906</u>
Liabilities:				
Due to Other Governments	\$2,974	\$45,201	\$45,269	\$2,906
<i>Total Liabilities</i>	<u>\$2,974</u>	<u>\$45,201</u>	<u>\$45,269</u>	<u>\$2,906</u>
Ohio Advanced Real Estate				
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$933	\$0	\$0	\$933
<i>Total Assets</i>	<u>\$933</u>	<u>\$0</u>	<u>\$0</u>	<u>\$933</u>
Liabilities:				
Due to Other Governments	\$933	\$0	\$0	\$933
<i>Total Liabilities</i>	<u>\$933</u>	<u>\$0</u>	<u>\$0</u>	<u>\$933</u>

(continued)

Muskingum County
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 1999

	Balance 01/01/99	Additions	Reductions	Balance 12/31/99
Fines Fund				
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$14,429	\$430,000	\$410,652	\$33,777
<i>Total Assets</i>	<u>\$14,429</u>	<u>\$430,000</u>	<u>\$410,652</u>	<u>\$33,777</u>
Liabilities:				
Due to Other Governments	\$14,429	\$430,000	\$410,652	\$33,777
<i>Total Liabilities</i>	<u>\$14,429</u>	<u>\$430,000</u>	<u>\$410,652</u>	<u>\$33,777</u>
Escrow Fund				
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$6,572	\$5,593	\$0	\$12,165
<i>Total Assets</i>	<u>\$6,572</u>	<u>\$5,593</u>	<u>\$0</u>	<u>\$12,165</u>
Liabilities:				
Due to Others	\$6,572	\$5,593	\$0	\$12,165
<i>Total Liabilities</i>	<u>\$6,572</u>	<u>\$5,593</u>	<u>\$0</u>	<u>\$12,165</u>
Law Library				
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$12,614	\$197,650	\$177,730	\$32,534
Due From Other Funds	0	32,534	0	32,534
<i>Total Assets</i>	<u>\$12,614</u>	<u>\$230,184</u>	<u>\$177,730</u>	<u>\$65,068</u>
Liabilities:				
Due to Other Governments	\$12,614	\$230,184	\$177,730	\$65,068
<i>Total Liabilities</i>	<u>\$12,614</u>	<u>\$230,184</u>	<u>\$177,730</u>	<u>\$65,068</u>

(continued)

Muskingum County
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 1999

	Balance 01/01/99	Additions	Reductions	Balance 12/31/99
Hotel Lodging Tax				
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$14,748	\$273,879	\$275,726	\$12,901
Receivables:				
Taxes	0	26,378	0	26,378
<i>Total Assets</i>	<u>\$14,748</u>	<u>\$300,257</u>	<u>\$275,726</u>	<u>\$39,279</u>
Liabilities:				
Due to Other Funds	\$0	\$2,400	\$0	\$2,400
Due to Other Governments	14,748	297,857	275,726	36,879
<i>Total Liabilities</i>	<u>\$14,748</u>	<u>\$300,257</u>	<u>\$275,726</u>	<u>\$39,279</u>
Cigarette Licenses				
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$14	\$4,106	\$4,004	\$116
<i>Total Assets</i>	<u>\$14</u>	<u>\$4,106</u>	<u>\$4,004</u>	<u>\$116</u>
Liabilities:				
Due to Other Governments	\$14	\$4,106	\$4,004	\$116
<i>Total Liabilities</i>	<u>\$14</u>	<u>\$4,106</u>	<u>\$4,004</u>	<u>\$116</u>
Undivided State Income				
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$649,096	\$649,096	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$649,096</u>	<u>\$649,096</u>	<u>\$0</u>
Liabilities:				
Due to Other Governments	\$0	\$649,096	\$649,096	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$649,096</u>	<u>\$649,096</u>	<u>\$0</u>

(continued)

Muskingum County
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 1999

	Balance 01/01/99	Additions	Reductions	Balance 12/31/99
Soil and Water				
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$135,154	\$228,056	\$274,741	\$88,469
<i>Total Assets</i>	<u>\$135,154</u>	<u>\$228,056</u>	<u>\$274,741</u>	<u>\$88,469</u>
Liabilities:				
Due to Other Funds	\$4,458	\$4,514	\$4,458	\$4,514
Due to Other Governments	130,696	232,514	279,255	83,955
<i>Total Liabilities</i>	<u>\$135,154</u>	<u>\$237,028</u>	<u>\$283,713</u>	<u>\$88,469</u>
Sheriff				
Assets:				
Segregated Accounts:				
Cash and Cash Equivalents	\$49,653	\$1,191,207	\$1,162,306	\$78,554
<i>Total Assets</i>	<u>\$49,653</u>	<u>\$1,191,207</u>	<u>\$1,162,306</u>	<u>\$78,554</u>
Liabilities:				
Undistributed Monies	\$49,653	\$1,191,207	\$1,162,306	\$78,554
<i>Total Liabilities</i>	<u>\$49,653</u>	<u>\$1,191,207</u>	<u>\$1,162,306</u>	<u>\$78,554</u>
Undivided State Income Tax				
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$20,934	\$20,934	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$20,934</u>	<u>\$20,934</u>	<u>\$0</u>
Liabilities:				
Due to Other Governments	\$0	\$20,934	\$20,934	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$20,934</u>	<u>\$20,934</u>	<u>\$0</u>

(continued)

Muskingum County
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 1999

	Balance 01/01/99	Additions	Reductions	Balance 12/31/99
Maysville Regional Water				
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$204	\$204	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$204</u>	<u>\$204</u>	<u>\$0</u>
Liabilities:				
Undistributed Monies	\$0	\$204	\$204	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$204</u>	<u>\$204</u>	<u>\$0</u>
County Home Residents				
Assets:				
Segregated Accounts:				
Cash and Cash Equivalents	\$3,825	\$152	\$1,807	\$2,170
<i>Total Assets</i>	<u>\$3,825</u>	<u>\$152</u>	<u>\$1,807</u>	<u>\$2,170</u>
Liabilities:				
Due to Others	\$3,825	\$152	\$1,807	\$2,170
<i>Total Liabilities</i>	<u>\$3,825</u>	<u>\$152</u>	<u>\$1,807</u>	<u>\$2,170</u>
Children Services				
Assets:				
Segregated Accounts:				
Cash and Cash Equivalents	\$22,749	\$52,753	\$65,949	\$9,553
<i>Total Assets</i>	<u>\$22,749</u>	<u>\$52,753</u>	<u>\$65,949</u>	<u>\$9,553</u>
Liabilities:				
Due to Others	\$22,749	\$52,753	\$65,949	\$9,553
<i>Total Liabilities</i>	<u>\$22,749</u>	<u>\$52,753</u>	<u>\$65,949</u>	<u>\$9,553</u>

(continued)

Muskingum County
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 1999

	Balance 01/01/99	Additions	Reductions	Balance 12/31/99
Issue 2				
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$24,478	\$324,012	\$282,983	\$65,507
Total Assets	\$24,478	\$324,012	\$282,983	\$65,507
Liabilities:				
Due to Other Governments	\$24,478	\$324,012	\$282,983	\$65,507
Total Liabilities	\$24,478	\$324,012	\$282,983	\$65,507
Family and Children First				
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$297,503	\$1,428,720	\$1,209,598	\$516,625
Due From Other Funds	0	4,970	0	4,970
Total Assets	\$297,503	\$1,433,690	\$1,209,598	\$521,595
Liabilities:				
Due to Other Funds	\$85	\$1,045	\$85	\$1,045
Due to Other Governments	297,418	1,433,775	1,210,643	520,550
Total Liabilities	\$297,503	\$1,434,820	\$1,210,728	\$521,595
Federal Owned Entitlement Land				
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$4,351	\$4,351	\$0
Total Assets	\$0	\$4,351	\$4,351	\$0
Liabilities:				
Due to Other Governments	\$0	\$4,351	\$4,351	\$0
Total Liabilities	\$0	\$4,351	\$4,351	\$0

(continued)

Muskingum County
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 1999

	Balance 01/01/99	Additions	Reductions	Balance 12/31/99
Powelson Wildlife				
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$19,032	\$0	\$19,032
<i>Total Assets</i>	<u>\$0</u>	<u>\$19,032</u>	<u>\$0</u>	<u>\$19,032</u>
Liabilities:				
Undistributed Monies	\$0	\$19,032	\$0	\$19,032
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$19,032</u>	<u>\$0</u>	<u>\$19,032</u>
Bankhead Jones				
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$7,171	\$7,171	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$7,171</u>	<u>\$7,171</u>	<u>\$0</u>
Liabilities:				
Undistributed Monies	\$0	\$7,171	\$7,171	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$7,171</u>	<u>\$7,171</u>	<u>\$0</u>
Ohio Elections Commission				
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$4,640	\$4,300	\$340
<i>Total Assets</i>	<u>\$0</u>	<u>\$4,640</u>	<u>\$4,300</u>	<u>\$340</u>
Liabilities:				
Due to Others	\$0	\$4,640	\$4,300	\$340
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$4,640</u>	<u>\$4,300</u>	<u>\$340</u>

(continued)

Muskingum County
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 1999

	<u>Balance 01/01/99</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/99</u>
Muskingum County Park Commission				
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$406,535	\$372,658	\$33,877
<i>Total Assets</i>	<u>\$0</u>	<u>\$406,535</u>	<u>\$372,658</u>	<u>\$33,877</u>
Liabilities:				
Due to Other Funds	\$0	\$1,384	\$0	\$1,384
Due to Other Governments	0	406,535	374,042	32,493
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$407,919</u>	<u>\$374,042</u>	<u>\$33,877</u>

(continued)

Muskingum County
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 1999

	<u>Balance 01/01/99</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/99</u>
Total - All Agency Funds				
Assets:				
Equity with County Treasurer:				
Equity in Pooled	\$5,756,613	\$115,885,503	\$115,710,728	\$5,931,388
Cash and Cash Equivalents				
Cash and Cash Equivalents in Segregated Accounts	661,639	29,386,630	28,842,969	1,205,300
Receivables:				
Taxes	47,828,472	48,720,356	47,828,472	48,720,356
Accounts	82,801	89,341	82,801	89,341
Special Assessments	4,159,565	4,271,115	4,159,565	4,271,115
Due from Other Funds	0	93,955	0	93,955
Due from Agency Funds - Property Taxes	905,060	920,669	905,060	920,669
Due from Other Governments	526,559	526,390	526,559	526,390
Due from Others	306	0	306	0
Total Assets	<u>\$59,921,015</u>	<u>\$199,893,959</u>	<u>\$198,056,460</u>	<u>\$61,758,514</u>
Liabilities:				
Due to Other Funds	\$15,664,537	\$16,129,226	\$15,664,537	\$16,129,226
Due to Other Governments	41,833,190	105,790,428	104,652,696	42,970,922
Undistributed Monies	2,305,983	24,397,341	24,951,411	1,751,913
Due to Others	117,305	53,727,105	52,937,957	906,453
Total Liabilities	<u>\$59,921,015</u>	<u>\$200,044,100</u>	<u>\$198,206,601</u>	<u>\$61,758,514</u>

GENERAL FIXED ASSET ACCOUNT GROUP

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
Schedule of General Fixed Assets by Function
December 31, 1999

Function	Total	Land	Buildings	Machinery, Equipment, Furniture, and Fixtures	Vehicles
General Government:					
Legislative and Executive	\$8,819,816	\$1,272,543	\$5,971,907	\$1,089,515	\$485,851
Judicial	3,381,637	163,500	2,865,488	219,685	132,964
Public Safety	5,957,947	0	5,047,735	499,807	410,405
Public Works	5,178,655	761,830	438,552	564,029	3,414,244
Health	1,023,733	0	756,794	230,939	36,000
Human Services	7,147,807	151,800	5,327,827	764,649	903,531
Other	19,870	0	19,870	0	0
Construction in Progress	<u>3,856,874</u>				
Total General Fixed Assets	<u>\$35,386,339</u>	<u>\$2,349,673</u>	<u>\$20,428,173</u>	<u>\$3,368,624</u>	<u>\$5,382,995</u>

Muskingum County
 Schedule of Changes in General Fixed Assets by Function
 For the Year Ended December 31, 1999

Function	General Fixed Assets 1/1/99	Additions	Deletions	General Fixed Assets 12/31/99
General Government:				
Legislative and Executive	\$8,545,589	\$307,968	\$33,741	\$8,819,816
Judicial	3,265,727	117,494	1,584	3,381,637
Public Safety	5,907,658	167,523	117,234	5,957,947
Public Works	4,809,714	614,217	245,276	5,178,655
Health	283,439	740,294	0	1,023,733
Human Services	6,908,934	241,182	2,309	7,147,807
Other	19,870	0	0	19,870
Construction in Progress	<u>459,755</u>	<u>3,397,119</u>	<u>0</u>	<u>3,856,874</u>
Total General Fixed Assets	<u>\$30,200,686</u>	<u>\$5,585,797</u>	<u>\$400,144</u>	<u>\$35,386,339</u>

Muskingum County
Schedule of General Fixed Assets by Source
December 31, 1999

General Fixed Assets:

Land	\$2,349,673
Buildings	20,428,173
Machinery, Equipment, Furniture and Fixtures	3,368,624
Vehicles	5,382,995
Construction in Progress	<u>3,856,874</u>
Total General Fixed Assets	<u>\$35,386,339</u>

Investment in General Fixed Assets from:

Federal Grants	\$229,040
State Grants	1,546,903
General Fund Revenues	13,057,998
Special Revenue Fund Revenues	8,251,541
Donations	66,343
Note and Bond Debt	<u>12,234,514</u>
Total Investments in General Fixed Assets	<u>\$35,386,339</u>



STATISTICAL SECTION

General Governmental Expenditures by Function (1)

Last Ten Years

Year	General Government										Refund of Property Taxes (2)	Capital Outlay	Inter- governmental	Debt Service	Total
	Legislative and Executive	Judicial	Public Safety	Public Works	Health	Human Services	Other	Other	Other	Other					
1990	\$3,750,776	\$1,628,869	\$2,443,085	\$3,663,344	\$334,791	\$13,107,766	\$1,167,888	\$0	\$1,508,010	\$0	\$3,089,740	\$30,694,269			
1991	4,242,665	1,735,987	2,511,367	3,926,306	451,708	13,865,481	3,087	0	2,467,246	1,313,102	1,399,620	31,916,569			
1992	4,570,476	1,779,312	2,554,691	3,885,276	474,297	15,170,631	3,362	0	2,464,897	1,506,060	1,431,774	33,840,776			
1993	5,692,156	1,782,110	3,046,218	4,323,712	502,963	14,895,645	2,600	0	3,121,998	1,563,453	1,628,344	36,359,199			
1994	5,736,668	2,075,357	3,574,155	5,041,246	580,532	15,212,255	3,380	0	1,052,284	1,250,460	1,742,255	36,268,592			
1995	5,713,605	2,181,405	3,973,009	5,156,770	543,615	16,967,957	2,600	0	3,445,737	1,494,220	1,800,876	41,279,794			
1996	5,790,463	2,364,505	4,675,726	4,686,464	582,155	17,888,019	2,060	0	3,425,288	2,002,955	1,821,309	43,238,944			
1997	6,091,276	2,497,658	4,940,871	4,785,526	858,300	18,489,281	2,810	23,877	3,334,942	1,806,185	1,925,238	44,755,964			
1998	6,198,091	2,637,207	5,693,644	4,716,899	662,005	22,552,590	2,600	37,432	2,469,693	3,242,232	1,969,950	50,182,343			
1999	7,333,296	2,778,603	6,256,357	4,710,733	983,309	26,578,488	4,000	32,030	7,362,288	1,620,793	2,235,028	59,894,925			

Note:

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

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

Source: Muskingum County Auditor

General Governmental Revenues by Source (1)

Last Ten Years

Year	Property and Other Taxes	Permissive Sales Taxes	Charges for Services	Licenses and Permits	Fines and Forfeitures	Inter-governmental	Special Assessments	Interest	Rent	Payment in Lieu of Taxes (2)	Other	Total
1990	\$1,258,364	\$4,535,075	\$1,947,207	\$11,083	\$334,325	\$17,175,957	\$0	\$1,295,767	\$0	\$0	\$1,120,220	\$27,677,998
1991	7,020,583	4,189,688	2,323,246	233,944	277,475	13,619,303	190,219	1,237,192	403,698	0	529,834	30,025,182
1992	6,791,237	4,946,958	2,779,901	359,398	453,912	14,549,893	174,038	786,546	424,126	0	294,445	31,560,454
1993	6,989,681	6,916,869	2,985,757	365,639	397,932	16,289,202	172,382	670,333	543,458	0	193,875	35,525,128
1994	7,070,687	9,071,303	3,149,624	476,412	517,960	17,506,469	172,486	772,541	349,450	0	153,607	39,240,539
1995	9,001,372	9,820,115	3,713,826	412,157	540,579	19,090,147	159,392	1,266,245	327,841	0	175,677	44,507,351
1996	9,474,376	10,210,675	3,885,998	450,358	537,910	18,935,486	163,752	1,485,780	331,708	0	148,184	45,624,227
1997	9,915,697	10,876,779	3,878,596	457,152	560,134	20,539,534	173,877	1,666,635	343,458	82,059	177,976	48,671,897
1998	10,423,478	11,643,851	4,620,348	663,625	569,867	23,503,715	169,511	2,065,513	352,274	88,232	142,301	54,242,715
1999	10,994,058	12,443,482	4,916,318	460,647	680,074	26,026,984	166,026	2,487,299	258,385	94,349	307,589	58,835,211

Note:

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

Source: Muskingum County Auditor

Property Tax Levies and Collections - Real and Public Utility Property

Last Ten Years

Year	Equalized Tax Levy	Current Tax Collections	Percent of Levy Collected	Delinquent Tax Collection	Total Tax Collections	Percent of Total Collection To Levy	Outstanding Delinquent Taxes (1)	Percent of Outstanding Delinquent Taxes to Tax Levy
1990	\$1,274,657	\$1,215,369	95.3%	\$50,346	\$1,265,715	99.3%	\$129,253	10.1%
1991	1,293,410	1,230,509	95.1%	46,248	1,276,757	98.7%	130,658	10.1%
1992	1,314,789	1,253,323	95.3%	54,497	1,307,820	99.5%	141,441	10.8%
1993	1,330,354	1,270,898	95.5%	64,167	1,335,065	100.4%	143,163	10.8%
1994	1,351,608	1,291,597	95.6%	60,472	1,352,069	100.0%	143,515	10.6%
1995	1,547,534	1,477,908	95.5%	61,744	1,539,652	99.5%	129,573	8.4%
1996	1,575,206	1,506,131	95.6%	70,489	1,576,620	100.1%	153,589	9.8%
1997	1,604,065	1,541,498	96.1%	65,182	1,606,680	100.2%	136,506	8.5%
1998	1,842,679	1,750,154	95.0%	77,185	1,827,339	99.2%	140,789	7.6%
1999	1,872,469	1,792,682	95.7%	73,520	1,866,202	99.7%	149,155	8.0%

All amounts represent County general operating monies only.

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

Source: Muskingum County Auditor

Property Tax Levies and Collections - Tangible Personal Property

Last Ten Years

Year	Current Tax Levy	Total Tax Collections	Percent of Total Collection to Levy	Outstanding Delinquent Taxes (1)	Percent of Outstanding Delinquent Taxes to Tax Levy
1990	\$234,206	\$240,315	102.6%	\$13,762	5.9%
1991	192,163	203,428	105.9%	78,392 (2)	40.8%
1992	219,528	254,439	115.9%	67,700	30.8%
1993	229,729	242,260	105.5%	64,314	28.0%
1994	232,062	237,304	102.3%	62,152	26.8%
1995	237,010	241,767	102.0%	63,399	26.7%
1996	260,010	260,117	100.0%	67,857	26.1%
1997	275,053	288,800	105.0%	59,312	21.6%
1998	279,410	273,865	98.0%	73,741	26.4%
1999	274,162	288,725	105.3%	82,643	30.1%

All amounts represent county general operating monies only.

(1) Outstanding delinquent taxes are as of the last settlement date and are current year delinquencies only for 1990.

(2) Beginning with 1991, outstanding delinquent taxes are all delinquencies and are as of December 31.

Source: Muskingum County Auditor

Assessed and Estimated Actual Values of Taxable Property

Last Ten Years

Collection Year	Real Property (1)		Personal Property		Public Utilities - Personal		Totals		Ratio
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
1990	\$501,761,880	\$1,433,605,372	\$108,932,814	\$389,152,907	\$94,305,940	\$94,305,940	\$705,000,634	\$1,917,064,219	36.78%
1991	507,280,250	1,449,372,140	89,378,270	331,030,630	101,871,700	101,871,700	698,530,220	1,882,274,470	37.11%
1992	509,658,410	1,456,166,886	102,106,278	392,716,454	103,572,200	103,572,200	715,336,888	1,952,455,540	36.64%
1993	515,196,870	1,471,991,058	106,850,625	427,402,500	102,241,430	102,241,430	724,288,925	2,001,634,988	36.18%
1994	526,408,840	1,504,025,258	107,935,614	431,742,456	104,363,240	104,363,240	738,707,694	2,040,130,954	36.21%
1995	615,419,650	1,738,341,857	110,237,226	440,948,904	102,273,490	102,273,490	827,930,366	2,301,564,251	35.97%
1996	630,380,520	1,801,087,200	120,934,720	483,738,880	100,571,080	100,571,080	851,886,320	2,385,397,160	35.71%
1997	645,505,660	1,844,301,885	127,931,535	511,726,140	99,071,260	99,071,260	872,508,455	2,455,099,285	35.54%
1998	757,999,440	2,165,712,685	129,957,914	519,831,656	100,536,540	100,536,540	988,493,894	2,786,080,881	35.48%
1999	770,379,080	2,201,083,086	127,515,839	510,063,356	95,951,950	95,951,950	993,846,869	2,807,098,392	35.40%

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

Source: Muskingum County Auditor

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

County Units	Last Ten Years									
	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
General Fund	\$2.15	\$2.15	\$2.15	\$2.15	\$2.15	\$2.15	\$2.15	\$2.15	\$2.15	\$2.15
T. B. Clinic	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Mental Retardation and Development Disabilities	3.00	3.00	3.00	3.00	5.00	5.00	5.00	5.00	5.00	5.00
County Home	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Mental health	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Children Services	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Library Bond	0.85	0.85	0.90	0.90	0.80	0.80	0.70	0.70	0.70	0.70
Sheriff Operations	0.00	0.00	0.00	0.00	0.50	0.50	0.50	0.50	0.50	0.50
Senior Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.50	0.50
Total Rates	11.40	11.40	11.45	11.45	13.85	13.85	13.75	14.25	14.25	14.25
Special Districts										
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
School Districts										
East Muskingum	31.25	31.25	31.25	39.11	38.61	37.96	37.61	37.01	37.01	36.81
Franklin	33.90	33.90	33.90	33.90	33.90	38.40	38.40	38.40	38.40	38.20
Maysville	37.95	37.45	37.45	37.45	37.45	37.45	37.45	37.45	41.35	41.35
Tri-Valley	35.55	35.55	35.55	35.55	35.55	35.55	35.55	35.55	35.55	35.55
West Muskingum	38.70	38.40	38.40	43.30	42.30	41.90	41.90	41.50	41.50	41.10
Zanesville	38.95	38.75	38.75	38.65	38.45	38.05	44.95	44.55	43.85	44.45
Out of County School Districts										
Licking Valley	35.90	35.90	35.90	35.90	30.90	30.90	30.90	30.90	39.70	38.90
Morgan	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	35.76
Riverview	24.70	29.50	29.50	29.50	29.50	31.30	31.30	31.30	31.30	31.30
Rolling Hills	30.30	29.80	45.50	45.50	43.70	39.25	40.25	34.09	33.34	33.34

(Continued)

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

Last Ten Years

Joint Vocational School Districts	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
Mid-East Ohio (1)	\$3.20	\$3.20	\$3.20	\$3.20	\$3.20	\$3.20	\$3.20	\$3.20	\$3.20	\$3.20
Coshocton County	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Licking County	2.80	2.80	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Corporations										
Adamsville	2.65	2.65	2.65	2.65	2.65	2.65	2.65	2.65	2.65	2.65
Dresden -										
Cass Township	1.90	5.90	5.40	5.10	4.40	4.30	4.10	3.70	3.70	3.70
Dresden -										
Jefferson Township	2.85	6.85	6.35	6.05	5.35	5.25	5.05	4.65	4.65	4.65
Frazeysburg	7.15	8.15	8.15	8.15	8.15	5.15	5.15	5.15	5.15	5.15
Fultonham	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20
Gratiot	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20
New Concord	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30
Norwich	7.80	7.80	7.80	7.80	7.80	7.80	7.80	7.80	7.80	7.80
Philo	11.65	11.65	11.65	11.65	11.65	11.65	11.65	11.65	11.65	11.65
Roseville	7.80	7.80	7.80	7.80	10.80	10.80	10.80	10.80	10.80	10.80
South Zanesville	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75
Zanesville -										
Zanesville SD & Tri-Valley SD	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Zanesville -										
West Muskingum SD	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85
Zanesville -										
Falls Township (2)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.40

Note: School District (SD)

(1) Formerly Muskingum Area Joint Vocational School

(2) New District Created by annexation

(Continued)

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

Last Ten Years

Townships	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
Adams	\$4.35	\$4.35	\$4.35	\$4.35	\$4.35	\$4.35	\$4.35	\$4.35	\$4.35	\$4.35
Blue Rock	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	4.70
Brush Creek	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90
Cass	3.45	3.45	3.45	3.45	3.45	3.25	3.25	3.25	3.25	3.25
Clay	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Falls	3.05	3.05	3.05	3.35	3.35	3.35	3.35	3.35	3.65	3.65
Harrison	12.30	12.30	12.30	12.30	12.30	10.30	11.80	11.80	10.80	10.80
Hightland	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40
Hopewell	4.85	4.85	4.85	4.85	4.85	4.85	4.85	4.85	4.85	4.85
Jackson	4.65	4.65	4.65	4.65	4.65	6.65	6.65	6.85	6.85	6.85
Jefferson	3.90	3.90	3.90	3.90	3.90	3.40	3.40	3.40	3.40	3.40
Licking	5.75	5.75	5.75	5.75	5.75	5.75	5.75	6.25	6.25	6.25
Madison	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
Meigs	3.25	3.25	3.25	3.25	3.25	4.25	4.25	4.25	3.25	4.25
Monroe	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20
Muskingum	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Newton	7.45	7.45	7.45	5.45	5.45	5.45	5.45	5.45	5.45	5.45
Perry	9.70	7.20	7.20	7.20	7.20	6.20	6.20	6.20	6.20	6.20
Rich Hill	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
Salem	3.55	3.55	3.55	3.55	3.55	3.55	3.55	3.55	3.55	3.55
Salt Creek	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00
Springfield	5.15	5.35	5.35	5.35	5.35	5.35	5.35	5.35	5.35	5.35
Union	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60
Washington	4.15	4.15	4.15	4.15	4.15	4.15	4.15	4.15	4.15	4.15
Wayne	4.50	4.50	4.50	6.00	5.00	5.00	5.00	5.00	5.00	5.00

Source: Muskingum County Auditor

Special Assessments Billed and Collected
Last Ten Years

Year	Total Assessments Levied	Assessments Collected	Percent Collected	Outstanding Delinquencies
1990	\$181,715	\$171,566	94.4%	\$10,149
1991 (1)	198,935	190,219	95.6%	8,716
1992	186,204	174,038	93.5%	12,166
T7	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 (2)	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

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 1991, amounts levied, collected and delinquent are as of December 31. All prior years' figures are through August Settlements.
 (2) Beginning with 1997, figures also include Nob Hill Sewer Assessments.

Source: Muskingum County Auditor

**Computation of Legal Debt Margin
December 31, 1999**

	Total Debt Limit (1)	Total Unvoted Limit (2)
Total Assessed Property Value for 1999	\$993,846,869	\$993,846,869
Debt Limitation of Assessed Value	23,346,172	9,938,469
 Total Outstanding Debt December 31, 1999		
General Obligation Bonds Payable	\$19,958,758	\$18,533,758
Notes Payable	5,903,352	5,903,352
Revenue Bonds Payable	1,855,500	1,855,500
OWDA Loans Payable from Enterprise Funds	372,651	372,651
Special Assessment Debt Payable	1,358,001	1,358,001
Total Outstanding Debt	<u>29,448,262</u>	<u>28,023,262</u>
 Less:		
General Obligation Bonds Payable - Exempt	19,958,758	14,358,758
Notes Payable - Exempt	5,903,352	5,903,352
Revenue Bonds Payable	1,855,500	1,855,500
OWDA Loans Payable from Enterprise Revenues	372,651	372,651
Bonds Payable From Special Assessments	1,358,001	1,358,001
Amount Available in Debt Service Fund	1,540,999	1,540,999
Total	<u>30,989,261</u>	<u>25,389,261</u>
 Net Debt Applicable to Debt Limitation	 0	 2,634,001
 Total Legal Debt Margin	 \$23,346,172	 \$6,955,493

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

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

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

Year	Population	Last Ten Years					Ratio of Net		Net Bonded General Obligation Debt Per Capita
		Assessed Value	General Obligation Bonded Debt (1)	Debt Service Monies Available	Net General Obligation Bonded Debt	General Obligation Bonded Debt Assessed Value	Net Bonded General Obligation Debt Per Capita		
1990	82,068	\$705,000,634	\$9,616,350	\$215,947	\$9,400,403	1.333%		\$114.54	
1991	82,068	698,530,220	9,261,350	86,337	9,175,013	1.313%		111.80	
1992	82,068	715,336,888	13,870,000	1,283	13,868,717	1.939%		168.99	
1993	82,068	724,288,925	13,445,000	16,852	13,428,148	1.854%		163.62	
1994	82,068	738,707,694	12,880,000	133,398	12,746,602	1.726%		155.32	
1995	84,169	827,990,366	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	

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

Source: Population estimates from Chamber of Commerce

**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
1990	\$130,000	\$681,991	\$811,991	\$30,694,269	2.65%
1991	355,000	683,919	1,038,919	31,916,569	3.26%
1992	390,000	659,328	1,049,328	33,840,776	3.10%
1993	425,000	925,764	1,350,764	36,559,199	3.69%
1994	565,000	898,255	1,463,255	36,268,592	4.03%
1995	615,000	856,292	1,471,292	41,279,794	3.56%
1996	675,000	813,654	1,488,654	43,238,944	3.44%
1997	750,000	765,860	1,515,860	45,755,964	3.31%
1998	840,000	644,736	1,484,736	50,182,343	2.96%
1999	935,000	790,396	1,725,396	59,894,925	2.88%

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

Source: Muskingum County Auditor

**Computation of Direct and Overlapping Net General Obligation Debt
December 31, 1999**

Political Subdivision	Net Debt Outstanding (1)	Percent Applicable to Muskingum County	Amount Applicable to Muskingum County
The County	\$17,139,001	100.00%	\$17,139,001
The City of Zanesville	7,340,000	100.00%	7,340,000
All villages wholly within County	2,273,787	100.00%	2,273,787
All townships wholly within County	0	100.00%	0
Zanesville School District	465,000	100.00%	465,000
Maysville Local School District	4,680,000	100.00%	4,680,000
East Muskingum Local School District	109,870	68.87%	75,667
Rolling Hills Local School District	2,925,000	0.09%	2,633
Tri-Valley Local School District	0	97.69%	0
Morgan Local School District	6,997,000	0.02%	1,399
Mid-East Ohio Joint Vocational School District	0	56.15%	0
West Muskingum Local School District	0	95.00%	0
Franklin Local School District	4,030,000	93.93%	3,785,379
Licking Valley Local	15,599,984	0.03%	4,680
Roseville Village	33,815	46.55%	<u>15,741</u>
Total Amount Applicable to County			<u>\$35,783,287</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

**Revenue Bond Coverage
Sewer Fund
Last Ten Years**

Year	Gross Revenues (1)	Expenses, Net of Depreciation and Interest	Net Revenue Available for Debt Service	Debt Service Requirements		Total	Coverage
				Principal	Interest		
1990	\$820,961	\$688,860	\$132,101	\$0	\$0	\$0	N/A
1991	991,368	911,801	79,567	1,600	140,462	142,062	0.56
1992	1,168,081	1,083,066	85,015	21,200	152,401	173,601	0.49
1993	1,351,975	1,230,673	121,302	22,400	151,237	173,637	0.70
1994	1,344,489	1,818,216	(473,727)	29,800	180,927	210,727	(2.25)
1995	1,392,328	1,136,343	255,985	25,200	215,279	240,479	1.06
1996	1,462,266	1,310,638	151,628	39,100	179,601	218,701	0.69
1997	1,685,552	1,312,044	373,508	34,900	177,840	212,740	1.76
1998	1,805,763	1,686,964	118,799	36,800	175,918	212,718	0.56
1999	1,597,962	1,078,597	519,365	24,900	94,780	119,680	4.34

(1) Includes investment income.

Source: Muskingum County Auditor's Office

Assessed Real Property Values, New Construction and Bank Deposits

Last Ten Years

Year	New Construction			Total New Construction	Bank Deposits (1)	Real Property Value (4)				
	Agricultural/ Residential	Commercial/ Industrial	Commercial/ Industrial			Agricultural/ Residential	Commercial/ Industrial (2)	Public Utility (3)	Total Taxable	Tax Exempt
1990	\$4,387,360	\$1,872,640	\$6,260,000	\$6,260,000	\$235,385,000	\$386,178,840	\$120,464,370	\$637,040	\$507,280,250	\$91,708,730
1991	5,220,450	5,337,660	10,558,110	10,558,110	258,820,000	383,036,720	125,977,240	644,450	509,658,410	95,167,980
1992	4,020,580	3,478,500	7,499,080	7,499,080	290,334,000	386,392,330	128,132,230	672,310	515,196,870	97,303,990
1993	7,539,190	6,048,180	13,587,370	13,587,370	289,869,000	392,641,770	133,104,030	663,040	526,408,840	99,726,570
1994	5,848,820	2,937,330	8,786,150	8,786,150	300,277,000	469,963,550	144,841,390	614,710	615,419,650	110,647,950
1995	9,640,350	6,587,030	16,227,380	16,227,380	289,095,000	478,623,180	151,156,510	600,830	630,380,520	114,311,390
1996	9,745,870	8,930,640	18,676,510	18,676,510	341,890,000	486,913,570	157,905,220	686,870	645,505,660	122,245,310
1997	11,535,470	8,463,060	19,998,530	19,998,530	660,855,000	581,059,110	176,185,810	754,520	757,999,440	126,935,340
1998	13,558,720	5,102,680	18,661,400	18,661,400	1,106,444,000	593,971,220	175,665,350	742,510	770,379,080	136,312,270
1999	12,549,140	7,740,930	20,290,070	20,290,070	1,135,931,000	606,434,560	183,566,630	659,030	790,660,220	143,087,490

(1) Through 1996, bank deposit information available includes banks headquartered in Muskingum County, which is only 1st National Bank.

(2) Beginning in 1997, bank deposit information includes 1st National and Century National Bank, which are both headquartered in Muskingum County.

(3) Amount includes mineral lands and rights.

(4) Public utility values include railroads only. New legislation effective for 1983 Tax Year required all real property belonging to a utility to be classified according to use (Agricultural, Mineral, Commercial, etc.) with the exception of railroads.

(4) Table reflects tax year not collection year.

Source: Muskingum County Auditor
Federal Reserve Bank

Ten Largest Employers

Employer	Nature of Business	Number of Employees
Longaberger Incorporated	Hand-woven baskets and wood products	6,560
Genesis Health Care	Hospital - Health Services	2,529
Lear Corporation	Electrical parts of engines/wire assemblies	727
Zandex Inc.	Health Services	1,100
The County	Government (1)	931
Five B's Inc.	Fleecewear Manufacturing & Contract Embroidery	723
Zanesville City School District	Education	573
Auto Zone	Automobile Retail Distribution Center	519
Owens-Brockway Glass Container	Glass containers and jars	310
City of Zanesville	Government	350

(1) Includes permanent part-time

Source: Individual Employers and Zanesville-Muskingum County Port Authority

**Principal Property Taxpayers
December 31, 1999**

	Assessed Valuation	% of Total Assessed Valuation
<u>Public Utilities</u>		
Ohio Power Company	\$40,222,950	4.05%
Ohio Bell Telephone Company	13,584,920	1.37%
National Gas and Oil	12,808,400	1.29%
Columbia Gas of Ohio Incorporated	8,125,220	0.82%
Texas Eastern Trans Corporation	5,007,750	0.50%
<u>Real Property</u>		
Longaberger Company	11,868,000	1.19%
Colony Square Partners	5,752,220	0.58%
Good Sam Medical Center	3,510,810	0.35%
Aerc Muirwood Village Inc.	2,295,060	0.23%
Zanesville County Fair	2,070,930	0.21%
Zandex Inc.	1,638,520	0.16%
New Concord Ohio Inc.	1,570,260	0.16%
Ware Delaware Corp.	1,473,500	0.15%
Buckeye Supply Company	1,394,000	0.14%
Auto Zone Inc.	1,300,750	0.13%
<u>Tangible Personal Property</u>		
Longaberger Company	15,480,300	1.56%
Armco Incorporated	10,037,740	1.01%
Owens Illinois Incorporated	6,421,930	0.65%
Burnham Corporation	3,748,330	0.38%
Akro Corporation	3,634,610	0.36%
Ohio Machinery Company	2,376,900	0.24%
Wendy's International Inc.	1,975,450	0.20%
Lowe's Home Center, Inc.	1,737,050	0.17%
Mattingly Foods, Inc.	1,531,730	0.15%
Wal Mart Stores East Inc.	1,404,360	0.14%
<u>Total Assessed Value</u>	<u>\$160,971,690</u>	<u>16.19%</u>

Source: Muskingum County Auditor

Demographic Statistics
December 31, 1999

(1) Population	
Year	County
1940	69,795
1950	74,535
1960	79,159
1970	77,826
1980	83,340
1990	82,068

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

(1) Population for the Last Ten Years	
Year	County
1990	82,068
1991	82,068
1992	82,068
1993	82,068
1994	82,068
1995	84,169
1996	84,169
1997	84,169
1998	84,169
1999	84,169

(2) Annual Average Unemployment Rates			
Year	County	State	U.S.
1990	8.5%	5.6%	5.2%
1991	9.1%	6.4%	6.7%
1992	9.4%	7.3%	7.4%
1993	10.0%	7.6%	7.4%
1994	7.8%	5.5%	6.1%
1995	6.8%	4.7%	6.1%
1996	7.7%	4.8%	5.4%
1997	7.4%	4.5%	5.4%
1998	6.4%	4.2%	4.5%
1999	6.7%	4.3%	4.2%

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

Demographic Statistics
December 31, 1999

(1) Civilian Labor Force Estimates				
Year	Labor Force	Employment	Unemployment	Percentage of Unemployment
1991	40,900	37,200	3,700	9.02%
1992	41,500	37,500	4,000	9.42%
1993	42,100	37,900	4,200	10.00%
1994	41,600	39,000	2,600	6.20%
1995	42,600	39,300	3,300	7.70%
1996	43,700	40,200	3,500	7.99%
1997	42,400	39,500	2,900	6.83%
1998	43,000	40,000	3,000	6.97%
1999	44,300	41,400	2,900	6.54%

(2) Public Schools in Muskingum County 1999		K-12 School Enrollment	
Total Enrollment	17,230	1994	15,793
The Daily Attendance Rate	93.3%	1995	16,309
		1996	16,508
		1997	16,709
		1998	16,697
		1999	17,230

(3) Per Capita Income (Current Dollars)		
1994	1992	Change
\$17,575	\$15,795	11.30%

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

**Miscellaneous Statistics
December 31, 1999**

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 - 286,550 Volumes
Radio Stations	1 AM and 3 FM stations
Television Stations	5
Daily Newspaper	1 - Circulation 31,000
Muskingum Area Technical College	Enrollment: 1,807
Ohio University of Zanesville	Enrollment: 1,100
Muskingum College	Enrollment: 1,873

(Continued)

**Miscellaneous Statistics
December 31, 1999**

Transportation	
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
Health Care	
Hospitals	2
Number of Beds	385 (staffed) 720 (licensed)
Physicians	186
Dentists	41
Lodging (Hotels and Motels)	
Days Inn	60 rooms
Holiday Inn of Zanesville	130 rooms
Thriflodge	54 rooms
Best Western Town House	59 rooms
Comfort Inn	93 rooms
Super 8 Motel	62 rooms
Fairfield Inn	63 rooms
Bakers Motel	53 rooms
Amerihost Inn	60 rooms
Hampton Inn	64 rooms
Red Roof Inn	78 rooms
Voter Statistics	
Total Number of Registered Voters	52,247
Voters in November 1999 Election	21,607
Percentage of Registered Voters Voting	41.35 %

(Continued)

**Miscellaneous Statistics
December 31, 1999**

Recreation	
Auditorium (Public)	Secrest Auditorium - 1800 Seats
Cinema	Colony Square Cinema - 10 Screens Sunrise Cinema - 5 Screens
Golf Courses	7 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
Tourist Attractions	
National Road/Zane Grey Museum	Ebenezer's Baskets
Ohio Ceramic Center	S-Bridge/National Road
Dr. Increase Mathews House	Zane Grey's Home
Lorena Sternwheeler	Stone Academy
Zanesville Art Center	International Center for the Preservation of Wild Animals
Y-Bridge	Leslie Cope Gallery, Roseville
Salt Creek Covered Bridge	Putnam Historic Tour
Longaberger Basket Tours	McIntire Terrace Walking Tour
Zanesville Pottery & Christmas House	Colony Square Mall
Ohio Pottery East	5 B's Inc.
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



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OFFICE OF THE AUDITOR

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MUSKINGUM COUNTY FINANCIAL CONDITION

MUSKINGUM COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JULY 20, 2000**