



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

MUSKINGUM COUNTY

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**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 ON COMPLIANCE AND ON
INTERNAL CONTROL REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Muskingum County
401 Main Street
Zanesville, Ohio 43701-3519

Board of County Commissioners:

We have audited the accompanying general purpose financial statements of Muskingum County, Ohio (the County), as of and for the year ended December 31, 2001, and have issued our report thereon dated June 21, 2002, in which we noted the County adopted Governmental Accounting Standards Nos. 33 and 36. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the County's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of 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 instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying Schedule of Findings as items 2001-61060-001 and 2001-61060-002.

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 the County in a separate letter dated June 21, 2002.

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 stylized with a large, looping initial "J" and a cursive "Petro".

Jim Petro
Auditor of State

June 21, 2002



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 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, 2001. 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 County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2001.

Internal Control Over Compliance

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

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses. We noted a matter involving the internal control over federal compliance that does not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 21, 2002.

Schedule of Federal Awards Receipts and Expenditures

We have audited the general purpose financial statements of Muskingum County as of and for the year ended December 31, 2001, and have issued our report thereon dated June 21, 2002, in which we noted the County adopted Governmental Accounting Standards Nos. 33 and 36. 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 purpose of additional analysis as required by OMB Circular A-133 and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as whole.

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



Jim Petro
Auditor of State

June 21, 2002

MUSKINGUM COUNTY

**SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2001**

FEDERAL GRANTOR/ Pass-Through Grantor/ Program Title	Pass Through Grantor/Award Number	Federal CFDA Number	Receipts	NonCash Receipts	Disbursements	NonCash Disbursements
UNITED STATES DEPARTMENT OF AGRICULTURE						
Passed Through Ohio Department of Education:						
Nutrition Cluster:						
Food Distribution Program	N/A	10.550	\$	\$11,165	\$	\$10,143
School Breakfast Program	N/A	10.553	22,433		22,433	
National School Lunch Program	N/A	10.555	<u>34,856</u>		<u>34,856</u>	
Total Nutrition Cluster:			57,289	11,165	57,289	10,143
Direct Programs:						
Water and Wastewater Disposal Systems for Rural Communities	N/A	10.760			<u>66,520</u>	
Total United States Department of Agriculture			57,289	11,165	123,809	10,143
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
Passed Through Ohio Department of Development:						
Community Development Block Grant	B-F-95-055-1	14.228			55,000	
	B-F-98-055-1	14.228			508	
	B-F-99-055-1	14.228			26,335	
	B-E-00-055-1	14.228	114,600		50,000	
	B-F-00-055-1	14.228	<u>99,900</u>		<u>97,905</u>	
Total Community Development Block Grant			<u>214,500</u>		<u>229,748</u>	
Total United States Department of Housing and Urban Development			214,500		229,748	
UNITED STATES DEPARTMENT OF JUSTICE						
Passed Through Ohio Department of Rehabilitation and Corrections:						
Local Law Enforcement Block Grant Program	LB-BX-1011	16.592	11,269			
	LB-BX-0363	16.592	<u>14,578</u>			
Total Local Law Enforcement Block Grant Program			25,847			
State Criminal Alien Assistance Program	APVX0712	16.606	120			
Bulletproof Vest Assistance Program	N/A	16.607	962		962	
COPS in School	SHWX00064	16.710	<u>60,000</u>		<u>90,976</u>	
Total United States Department of Justice			86,929		91,938	

(Continued)

MUSKINGUM COUNTY

**SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2001
(Continued)**

FEDERAL GRANTOR/ Pass-Through Grantor/ Program Title	Pass Through Grantor/Award Number	Federal CFDA Number	Receipts	NonCash Receipts	Disbursements	NonCash Disbursements
UNITED STATES DEPARTMENT OF LABOR						
Passed Through Ohio Department of Job and Family Services and Ohio Valley Employment Resource:						
Central Ohio Coal	C-99-31-01-00	17.246	22,208		22,208	
Passed Through Ohio Department of Jobs and Family Services:						
Workforce Investment Act:						
Planning Allocation	N/A	17.255	43,100		18,629	
Administrative Allocation	N/A	17.255	16,755		115,984	
Youth Allocation	N/A	17.255	534,840		731,908	
Adult Allocation	N/A	17.255	553,079		522,581	
Dislocated Worker Allocation	N/A	17.255	295,805		174,164	
Rapid Response	N/A	17.255	<u>63,695</u>		<u>34,297</u>	
Total Workforce Investment Act:			<u>1,507,274</u>		<u>1,597,563</u>	
Total United States Department of Labor			1,529,482		1,619,771	
UNITED STATES DEPARTMENT OF TRANSPORTATION						
Passed Through Ohio Department of Transportation:						
Highway Planning and Construction	01N015	20.205	<u>199,344</u>		<u>199,344</u>	
Total United States Department of Transportation			199,344		199,344	
UNITED STATES DEPARTMENT OF EDUCATION						
Passed Through Ohio Department of Education:						
Special Education - Grants to States	6B-SF-01P	84.027	34,043		32,009	
	6B-SF-02P	84.027	<u>14,023</u>		<u>17,713</u>	
Total Special Education - Grants to States			48,066		49,722	
Special Education - Preschool Grant	PG-S1-01P	84.173			7,611	
	PG-S1-02P	84.173	<u>14,756</u>		<u>9,513</u>	
Total Special Education - Preschool Grant			14,756		17,124	
Innovative Education Program Strategies	C2-S1-2000	84.298	938		938	
	C2-S1-2000	84.298	2,437		2,437	
	C2-S1-2000	84.298	<u>887</u>		<u>887</u>	
Total Innovative Education Program Strategies			4,262		4,262	
Total United States Department of Education			67,084		71,108	

(Continued)

MUSKINGUM COUNTY

SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES
 FOR THE YEAR ENDED DECEMBER 31, 2001
 (Continued)

FEDERAL GRANTOR/ Pass-Through Grantor/ Program Title	Pass Through Grantor/Award Number	Federal CFDA Number	Receipts	Non-Cash Receipts	Disbursements	Non-Cash Disbursements
FEDERAL EMERGENCY MANAGEMENT AGENCY						
Passed Through Ohio Department of Public Safety:						
Terrorism Management Consequence Preparedness Grant		83.552	<u>17,500</u>	<u> </u>	<u>11,532</u>	<u> </u>
Total Federal Emergency Management Agency			<u>17,500</u>	<u> </u>	<u>11,532</u>	<u> </u>
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Passed Through Ohio Department of Mental Retardation and Developmental Disabilities:						
Social Services Block Grant	N/A	93.667	76,021	<u> </u>	76,021	<u> </u>
Medical Assistance Program	N/A	93.778	<u>571,325</u>	<u> </u>	<u>571,325</u>	<u> </u>
Total United States Department of Health and Human Services			<u>647,346</u>	<u> </u>	<u>647,346</u>	<u> </u>
TOTAL FEDERAL AWARDS RECEIPTS AND EXPENDITURES			<u>\$2,819,474</u>	<u>\$11,165</u>	<u>\$2,994,596</u>	<u>\$10,143</u>

MUSKINGUM COUNTY

**NOTES TO SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2001**

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, such as food received from the United States Department of Agriculture, is reported in the Schedule at the fair market value of the commodities received and consumed. Monies are commingled with State grants. It is assumed federal monies are expended first. At December 31, 2001, the County had no significant food commodities in inventory.

MUSKINGUM COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
FOR THE YEAR ENDED DECEMBER 31, 2001

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)?	Yes
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	Workforce Investment Act Program CFDA #17.255 Medical Assistance Program - CDFA #93.778
(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, 2001
(Continued)**

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

FINDING NUMBER 2001-61060-001

Noncompliance Citation

Ohio Rev. Code Section 5705.10 states, in part, that money paid into any fund shall be used for the purposes for which the fund was established. A deficit fund cash balance indicates that monies from other funds have been used to pay obligations of the fund with the deficit balance.

For our review of fund balances on those dates indicated below, significant deficit fund cash balances were as follows:

Date	County Insurance Fund	Claims Fund
June 30, 2001	\$654,480	N/A
October 31, 2001	\$330,299	\$605,774
December 31, 2001	\$332,559	\$674,105

We recommend the County Auditor refrain from making any expenditure unless adequate fund cash balances exist. Where inadequate fund balances exist as a result of cash flow shortages, the County Commissioners should consider advancing monies from other funds as explained in Auditor of State Bulletin 97-003. When it is known that receipts will be less than budgeted and/or expenditures will be more than budgeted, budget modifications should be made.

FINDING NUMBER 2001-61060-002

Noncompliance Citation

Ohio Rev. Code Section 5705.41(B) states that no subdivision or taxing unit shall make any expenditure of money unless the same has been properly appropriated.

At December 31, 2001, expenditures plus encumbrances exceeded appropriations in the County Insurance and Claims Funds by \$464,288 and \$737,781, respectively.

We recommend the County officials review the appropriation balances each month and approve appropriation amendments as needed, prior to expending funds in excess of existing appropriations.

3. FINDINGS FOR FEDERAL AWARDS

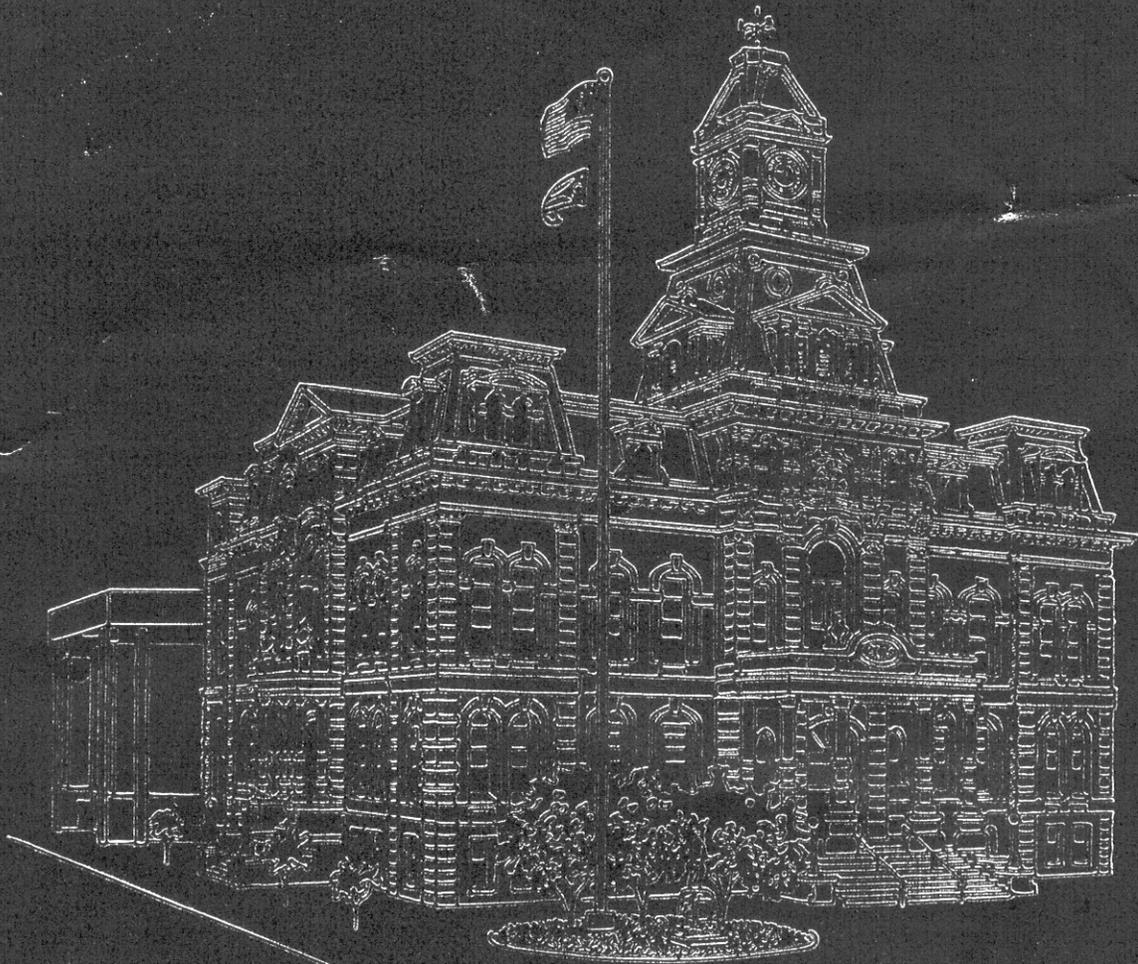
There were no findings for federal awards required to be reported.

MUSKINGUM COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A -133 § .315 (b)
FOR THE YEAR ENDED DECEMBER 31, 2001

Finding Number	Finding Summary	Fully Corrected ?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain:
2000-61060-001	Accounting weaknesses for fixed assets.	Yes	Corrected. The County has taken additional steps to assure fixed assets are accounted for properly.

MUSKINGUM COUNTY, OHIO



Comprehensive Annual Financial Report

For the Year Ended
December 31, 2001

Muskingum County, Ohio

**Comprehensive Annual
Financial Report**

For the Year Ended December 31, 2001

Anita J. Adams

Muskingum County Auditor

Prepared by The Muskingum County Auditor's Office



Anita J. Adams
Muskingum County Auditor

Office of the County Auditor

Real Property Division

Beth Iden, Chief Administrator

Cindy Bugglin Velma J. Martin
Holly Kohler Ann Bonifant
Marge Wright

Personal Property Division

Regina K. Price, Supervisor

Mollye A. Beale

Data Processing

Alan K. Reed, Systems Manager

Appraisal Division

Todd Hixson, Steve Neilley

Mapping Division

Michelle Roman

Fiscal Service Division

Debra J. Nye, Chief Administrator

Jan E. Bates Jennifer Scott
Beth Norman Sharon Smart
Deborah Evans

**Inspector of Weights
and Measures**

Charles Conkle

INTRODUCTORY SECTION

Muskingum County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2001
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Comprehensive Annual Financial Report
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Muskingum County Auditor

401 MAIN STREET, ZANESVILLE, OHIO 43701

(740) 455-7109

FAX (740) 455-7182

Anita J. Adams

AUDITOR

June 21, 2002

Honorable R. Edward Kenily

Honorable Donald Madden

Honorable Dorothy M. Montgomery

Citizens of Muskingum County

I am pleased to submit the Comprehensive Annual Financial Report (CAFR) of Muskingum County for the year ended December 31, 2001. 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. A rededication of the Muskingum County Courthouse was held June 4, 2002 in celebration of its 125th Anniversary.

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

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

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

Excellent medical care is available to area citizens through Bethesda Hospital and Good Samaritan Medical Center. These facilities offer a total of 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 Recovery Services and all departments and activities that are directly operated by the elected county officials.

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

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

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

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

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

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

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

Information regarding the related organizations is presented in Note 23.

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

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

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

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

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

Muskingum County employs 1,099 people who provide its citizens with a wide range of services that include human and social services, health and community assistance related services, civil and criminal justice system services, road and bridge maintenance, and other general and administrative support services. The following represent some of the major programs/services provided to Muskingum County citizens.

Job and Family Services

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

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

The Department is the largest department in the County government, with 178 full-time employees on its payroll as of December 31, 2001, 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 seven member Children Services Board. The Board of County Commissioners appoints six members, and the Juvenile Court appoints one. Each member serves a four-year term. Operating expenditures for 2001 were \$5,921,457. 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 eighteen members, three appointed by the Muskingum County Commissioners, seven by the other participating counties, four by the State Department of Alcohol and Drug Addiction and four by the Director of the State Department of Mental Health. The activities of the Muskingum Area Alcohol, Drug Abuse and Mental Health Board are funded in part by a 1.0 mill ten year levy first approved in 1988 for collection in 1989, and voted as a replacement levy in 1997, expiring in 2008.

County Home

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

Admission to the County Home is based on need and medical requirements with preference given to residents of the County. The home currently houses 74 residents.

The County Home has 92 employees including, among others, one general practitioner employed by contract,

five registered nurses, eight licensed practical nurses, approximately thirty-four nurses aides, four nursing supervisors, approximately thirty-six 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 first passed by voters in 1985, renewed in 1990 and 1995 and then voted as a replacement in 2000. This levy will expire in 2005. Funds are also obtained from payments by patients, Medicaid, Medicare, private insurance and other private sources. The County Home Levy Special Revenue Fund reflects the activity of the County Home.

Tuberculosis Clinic

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

Justice System

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

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

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

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

ECONOMIC CONDITION AND OUTLOOK

Overview

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

The largest single project investment in Muskingum County history is continuing its path to reality. Dresden

Energy LLC, a subsidiary of Dominion Resources of Richmond, Va., entered into an Ohio Enterprise Zone Program agreement for its proposed natural gas-fired electric co-generation plant to be sited near Dresden. Estimated cost for the project has been set at \$311 million and the plant is expected to go on-line sometime in 2003.

Infrastructure

An essential location and excellent transportation amenities have always been a strength in the local economy which grew during 2001.

The Ohio Department of Transportation continued work on the Ohio Route 16 corridor in northwestern Muskingum County. The roadway is being widened to four lanes - and in some cases relocated - from the Licking County line eastward to Ohio Route 60. The final leg of the project, from just north of Frazeyburg eastward to Ohio Route 60, began in 2000 and should be completed by the end of 2002. The road project was spurred by the tremendous growth of The Longaberger Company.

Local officials continued with plans to construct a new county road between Zanesville and Dresden. The limited-access, two-lane highway called NorthPointe Drive will run from its current northern terminus at Richvale Road and intersect with Ohio Route 60 near the Main Street intersection in Dresden. The roadway will be approximately three miles shorter than the corresponding section of Ohio Route 60. It will also be far less winding and it is hoped that limiting access to just two intersections between both ends will result in far fewer traffic accidents. Property acquisition for the road began in 1999 and was completed in 2000. Preliminary construction work began in the fall of 2000, and full construction began in January 2001. The project is targeted for completion in 2002 and will include enough right-of-way for expansion to a four-lane highway in the future.

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

Marketing

The Port Authority and the Zanesville-Muskingum County Chamber of Commerce continued their coordinated commitment to market the community, combining resources on national and regional advertising ventures and through attendance at trade shows. Local representatives participated in the Society of Automotive Engineers held in Detroit, Michigan during 2001. Advertisements for Zanesville-Muskingum County were placed in Business First, Corporate Real Estate Executive, the official publication of NACORE, and also Business Facilities magazine in conjunction with attendance at SAE 2001.

The Port Authority and Chamber of Commerce also continued their Retention & Expansion program during 2001. Local development representatives queried sixty-three (63) local employers to share information and assist with concerns.

Tourism

Tourism has a tremendous economic impact on Muskingum County. During 2001, 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 4,500 motorcoach tours. The Longaberger Company's influence continued to grow, as more than 700,000 people visited the basket-maker's manufacturing campus including The Homestead near Frazeyburg and the related shops and restaurants in Dresden. The Wilds, a 9,100-acre endangered species preserve near Chandlersville in southeastern Muskingum County, hosted more than 65,000 visitors in 2001. Tourists also enjoyed stops at the National Road/Zane Grey Museum near Norwich, three state parks, the Zanesville Art Center, Historic Zanesville, the Lorena Sternwheeler, and the famous Y Bridge. Pottery attractions and manufacturers are also big tourism business in our area as well. Muskingum County is known for it's pottery heritage and it is still alive and well today. Also in 2001, the John and Annie Glenn Historic Site broke ground with a grand opening scheduled for May 2002 and the Zanesville Art Center is undergoing major renovations with a grand opening scheduled for 2003.

Agriculture

Muskingum County remained strong in agriculture. In 2001 there was 191,000 acres of farmland in Muskingum County. The number of farms totaled 1,220 with the average size of the farm being 157 acres. The total number of cash receipts was \$20,939,000 and the number of dollars per farms totaled \$17,163

Labor

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

The total labor force in Muskingum County at the end of 2001 was 45,700, up about 500 from 2000. The 2001 unemployment average was 5.9% up from 5.8% the year before.

MAJOR INITIATIVES

Current Year Projects

2001 Enterprise Zone Agreements and Projects - Three companies signed tax abatement agreements for projects in 2001. Alliance Recovery Management Inc., a Westerville based outbound call center expanded their operation in Muskingum County, while another long time business of Muskingum County, Precision Fabricating & Stamping, Inc., expanded their current facility.

Business Openings - The Seoil Industrial Co. Ltd. had their grand opening on July 10, 2001 and employs twelve full time employees. White Castle System, Inc. had their grand opening on September 24, 2001 and have 37 full time permanent employees at their facility. The New Bakery had their grand opening on November 30, 2001 and employs fifty-four full time employees.

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

Future Projects

2002 Enterprise Zone Agreements and Projects - Four companies signed tax abatement agreements for projects during the early part of 2001:

- Lear Corporation announced a project to produce automotive junction boxes.
- Aquila, Inc. announced a project to construct a peaking power plant within Licking Township. The project will begin in May 2003, and all acquisition, construction, and installation will be completed by the third quarter of 2004.
- Mattingly Foods, Inc proposed a plan to add a new 45,000 square foot freezer to the existing facility, to service their current and future customers.

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 and continued during 2001, with installation scheduled to begin during 2002.

Northpointe Drive - This project by the Muskingum County Transportation Improvement District gathered steam in 2000. The TID in 1999 secured a low-interest loan from the Ohio Department of Transportation's State Infrastructure bank to fund the project. A portion of that loan will be repaid by The Longaberger Company's Tax Increment Financing agreement connected with the company's new 500,000 square-foot distribution center. The road project will extend NorthPointe Drive from its current terminus at Richvale Road northward to Ohio 60 at the southern Dresden Village limits. Right-of-way property acquisition began during 1999 and was completed in 2000. Construction also began later in 2000 with completion in 2002. The new, limited-access two-lane section will be about three miles shorter than the corresponding section of Ohio 60, and far less winding.

State Route 93/US 22 Connector - This project is proceeding. To date the feasibility study is nearing completion. This project will benefit both Muskingum and Perry County. This will be very important for development, but also vitally important to improving access to local medical facilities including Genesis HealthCare System.

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

- Construction of a new road on Zanesville's northwest side connecting Ohio 60 and Ohio 146 and alleviating traffic on congested Maple Avenue (Ohio 60).
- Construction of a connector road between the Ohio 93/U.S. 22 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 expendable trust funds are maintained on a cash basis. When reported on the modified accrual basis, revenues are recognized when measurable and available; expenditures are recognized when goods and services are received. Accounting records for the County's proprietary funds are maintained on a cash basis. When reported on the accrual basis, revenues are recognized when measurable and earned; expenses are recognized when incurred. The basis of accounting and the various funds and account groups utilized by Muskingum County are fully described in Note 2 to the General Purpose Financial Statements.

Internal Control

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

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

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

Budgetary Control

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

General Government Functions

Revenues for the governmental funds, which include General, Special Revenue, Debt Service, and Capital Projects funds totaled \$75,211,810 in 2001. The following schedule presents a summary of all governmental funds' revenues for the year ended December 31, 2001. The revenues are compared to the prior year.

Revenues	2000 Amount	2001 Amount	2001 % of Total	Change	Percent Change
Property and Other Taxes	\$11,296,061	\$11,844,518	15.75%	\$548,457	4.86%
Permissive Sales Taxes	13,458,803	13,246,444	17.61	(212,359)	(1.58)
Charges for Services	5,563,268	6,917,108	9.20	1,353,840	24.34
Licenses and Permits	455,537	461,370	0.61	5,833	1.28
Fines and Forfeitures	528,464	583,213	0.77	54,749	10.36
Intergovernmental	31,934,530	37,477,218	49.83	5,542,688	17.36
Special Assessments	158,555	155,040	0.21	(3,515)	(2.22)
Interest	3,049,153	2,537,866	3.37	(511,287)	(16.77)
Rent	258,603	914,550	1.22	655,947	253.65
Payment in Lieu of Taxes	93,652	393,154	0.52	299,502	319.80
Other Revenue	362,838	681,329	0.91	318,491	87.78
Total Revenues	\$67,159,464	\$75,211,810	100.00%	\$8,052,346	11.99%

Taxes and intergovernmental receipts are the major components of the County's revenues. The 1.64 percent average increase in taxes over 2000 levels was the result of general economic growth in the County. Charges for services increased \$1,353,840 or 24.34 percent and rent revenue increased by \$655,947 or 253.65 percent due to the addition of the detention center activity. Fines and forfeitures reflect increases primarily due to increased collections of delinquent fines and forfeitures. Intergovernmental revenues increased \$5,542,688 or 17.36 percent during 2001 due primarily to increased public assistance receipts. Interest revenue decreased by 16.77 percent due to lower interest rates during 2001. Payment in lieu of taxes increased \$299,502 because of additional tax increment financing receipts and additional tax abatement agreements. Other revenue increased by 87.78 percent as a result of increased reimbursements from prior years.

The following schedule presents a summary of all governmental fund expenditures for the year ended December 31, 2001 which totaled \$71,298,678:

Expenditures	2000 Amount	2001 Amount	2001 % of Total	Change	Percent Change
General Government:					
Legislative and Executive	\$8,486,836	\$9,354,515	13.12%	\$867,679	10.22%
Judicial	3,371,481	4,298,202	6.02	926,721	27.49
Public Safety	6,577,647	7,122,080	9.99	544,433	8.28
Public Works	6,714,462	6,108,478	8.57	(605,984)	(9.03)
Health	980,906	1,049,478	1.47	68,572	6.99
Human Services	29,997,228	36,831,751	51.66	6,834,523	22.78
Other	4,000	4,000	.01	0	0.00
Refund of Property Taxes	18,664	0	.00	(18,664)	(100.00)
Capital Outlay	10,458,582	2,309,450	3.24	(8,149,132)	(77.92)
Intergovernmental	1,674,831	1,570,241	2.20	(104,590)	(6.24)
Debt Service	2,682,090	2,650,483	3.72	(31,607)	(1.18)
Total Expenditures	\$70,966,727	\$71,298,678	100.00%	\$331,951	0.47%

Overall, expenditures increased \$331,951. General government expenditures increased \$1,794,400 due to inflationary increases for salaries, employee benefits, supplies and equipment. Public safety increased \$544,433 or 8.28 percent due to inflationary increases for salaries, employee benefits, supplies, and equipment purchases. Public works expenditures decreased by 9.03 percent due to personnel taking advantage of previous years early retirement incentives. Human Services expenditures increased \$6,834,523 or 22.78 percent due to increased expenditures in public assistance activities. The refund of property taxes expenditures decreased by 100 percent due to the final payoff of a tax refund liability in 2000. Capital outlay expenditures decreased \$8,149,132 or 77.92 percent due to the completion of several construction projects in 2000.

General Fund Balance

The General Fund encompasses the general government functions of the County and all other functions not accounted for in other funds. The fund balance of the General Fund at year end 2001 was \$12,437,740 and the 2000 balance was \$11,748,023. This represents a increase of \$689,717 or 5.87 percent which can be attributed to increases in operating revenues.

Enterprise Funds

Enterprise funds are used to finance and account for the acquisitions, operations, and maintenance of County facilities and services designed to be entirely, or predominantly, self-supported from user charges. Operations are accounted for in such a manner as to show a profit or loss on a basis comparable with industries in the private section. The County's Sewer Enterprise Fund had a net income of \$540,575 for the year ended December 31, 2001 and deficit retained earnings of \$7,903,475. This deficit in the Sewer Enterprise Fund is due to accumulated losses. Management is reviewing and analyzing the sewer operations to determine appropriate measures necessary to eliminate the deficit. The Sunshine Child Care Enterprise Fund had a net loss of \$944 for the year ended December 31, 2001, and retained earnings of \$45,053.

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 loss of \$1,149,119 for the year ended December 31, 2001. The Self-Insurance Health Internal Service Fund had a net loss of \$1,348,611 for the year ended December 31, 2001, and deficit retained earnings of \$1,712,678. 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 \$199,492 and retained earnings of \$2,484,581. This net income is due to the receipt of workers' compensation rebates applicable to previous years when the County was self-insured. 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 2001 totaled \$2,541,239 for the County (Primary Government), \$17,194 for Muskingum Starlight Industries, Inc., and \$21,052 for the Transportation Improvement District (Component Units).

Risk Management

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

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

During 2000, the County entered into an agreement with the Ohio Bureau of Workers' Compensation changing their workers' compensation coverage from a self-insured program to the Workers Compensation Group Plan, an insurance purchasing pool. During 2001, the County elected to pay the premium for the 2001 coverage year from the Self-Insurance Workers' Compensation Internal Service Fund on behalf of the other County funds.

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

Employee Insurance

The County maintains a self-insurance fund program for employee health benefits including dental. An administrator was hired to monitor and process all claims. The County carries an excess coverage insurance policy for individual claims in excess of \$90,000 and aggregate annual claims in excess of \$6,366,949. The County also offers life insurance coverage through Canada Life Insurance Company and fully funded vision coverage through the Vision Service Plan, Inc..

Debt Administration

The County had \$15,990,000 in general obligation bonds outstanding as of December 31, 2001. The 1989 County Office Building Bonds and the 1998 County Facilities Refunding Bonds in the amount of \$7,380,000 will be retired through rental income from departments located in the building. Library bonds in the amount of \$200,000 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. Child Support Enforcement Building and Juvenile Detention Facility bonds in the amount of \$8,410,000 will 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 \$1,180,709 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 \$1,802,200 in outstanding sewer revenue bonds, \$1,261,000 in outstanding sewer and water general obligation bonds as well as the \$1,033,720 OWDA loans to be paid from Sewer and Water Fund revenues derived by the County from operation of the sewer and water systems.

The County also had \$6,486,635 in outstanding notes. Of that total, \$3,020,000 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 new bond anticipation notes during 2001 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. The County had \$512,156 outstanding in revenue anticipation notes associated with an energy conservation loan that will be retired with savings from energy conservation measures. The County had \$99,479 in Ohio Public Works Commission (OWPC) revenue anticipation notes outstanding as of December 31, 2001. These notes were issued for various road projects in the County and will be repaid with motor vehicle permissive tax revenues. During 2001, the County issued \$2,855,000 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, 2001, the legal debt margin within the overall debt limitation was \$29,237,599.

INDEPENDENT AUDIT

Included in the report is an unqualified audit opinion rendered on the County's financial statements as of December 31, 2001 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 its comprehensive annual financial report for the fiscal year ended December 31, 2000. This was the tenth consecutive year that the government has achieved the prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

ACKNOWLEDGMENTS

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

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

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

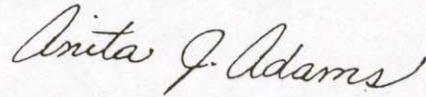
A special note of appreciation goes to the Local Government Services Division of Auditor of State, Jim Petro's Office for their assistance in preparing this financial report.

My thanks is extended to Janice Dailey, Economic Development Specialist of the Zanesville/Muskingum

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

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

Sincerely,

A handwritten signature in cursive script that reads "Anita J. Adams".

Anita J. Adams
Muskingum County Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Muskingum County,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2000

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.



Imelda Crave
President

Jeffrey L. Esser
Executive Director

Muskingum County, Ohio

Elected Officials

December 31, 2001

Board of Commissioners

Donald Madden
R. Edward Kenily
Dorothy M. Montgomery

County Court

Jeffrey A. Hooper
Kelly Cottrill

County Auditor

Anita J. Adams

Clerk of Courts

Todd A. Bickle

County Treasurer

Phillip D. Murphy

County Coroner

Dr. Howard Marsh

County Recorder

Karen B. Vincent

Prosecutor

D. Michael Haddox

County Engineer

Loren C. Camp

County Sheriff

Robert J. Stephenson

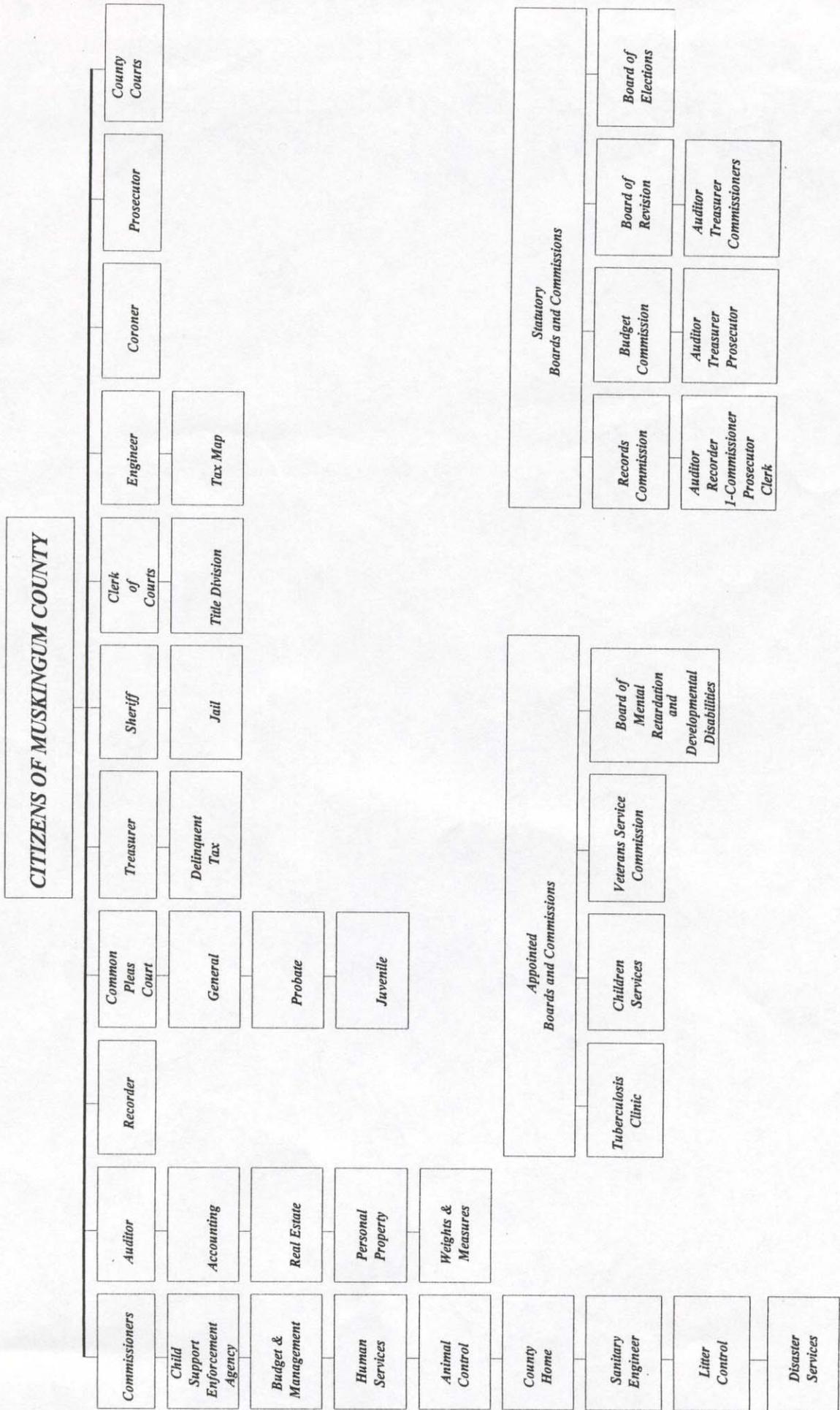
Court of Common Pleas
General

Mark C. Fleegle
Howard S. Zwelling

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, 2001, as listed in the table of contents. These general purpose financial statements are the responsibility of Muskingum County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Muskingum County, as of December 31, 2001, and the results of its operations and the cash flows of its proprietary fund types and component units, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

During the year ended December 31, 2001, the County adopted Governmental Accounting Statement No. 33.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 21, 2002 on our consideration of Muskingum County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

We performed our audit to form 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 additional analysis and are not a required part of the general purpose financial statements. We subjected this information to the auditing procedures applied in the audit of the general purpose financial statements 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 data included in 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 21, 2002

Muskingum County, Ohio
 Combined Balance Sheet
 All Fund Types, Account Groups and Discretely Presented Component Units
 December 31, 2001

	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	\$9,939,940	\$24,123,011	\$1,909,298	\$7,618,273	\$4,739,686
Cash and Cash Equivalents	0	0	0	0	0
Cash and Cash Equivalents in					
Segregated Accounts	0	50,081	0	10,236	0
Investments in Segregated Accounts	0	0	0	0	0
Receivables:					
Property and Other Taxes	0	0	0	0	0
Permissive Sales Taxes	2,267,413	0	0	0	0
Payment in Lieu of Taxes	3,810	215,049	177	86,539	0
Accounts	17,735	33	0	0	881,794
Contracts	0	0	0	0	0
Special Assessments	0	0	0	0	0
Interfund	1,092,621	44,032	116	0	0
Accrued Interest	254,485	0	0	0	0
Loans	0	0	0	0	0
Revolving Loans	0	6,236	0	0	0
Due from Other Funds	842,951	1,820,783	0	0	0
Due from Component Unit	0	0	0	870,000	0
Due from Agency Funds:					
Property and Other Taxes	2,687,994	9,878,787	124,216	0	0
Special Assessments	0	0	2,278,929	0	0
Accounts	25,291	16,724	0	0	0
Due from Other Governments	362,999	4,561,715	12,680	8,106	0
Materials and Supplies Inventory	278,023	323,366	0	11,528	1,269
Deferred Charges	0	0	0	0	36,370
Prepaid Items	106,491	23,273	0	0	121
Advances to Other Funds	543,000	0	0	0	0
Fixed Assets (Net, where applicable, of Accumulated Depreciation)	0	0	0	0	24,505,325
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 Available to Pay Long-Term					
Contracts Payable	0	0	0	0	0
Amount to be Provided from					
General Government Resources					
Amount to be Provided from	0	0	0	0	0
Special Assessments	0	0	0	0	0
<i>Total Assets and Other Debits</i>	<u>\$18,422,753</u>	<u>\$41,063,090</u>	<u>\$4,325,416</u>	<u>\$8,604,682</u>	<u>\$30,164,565</u>

Fund Types	Fiduciary Fund Types	Account Groups		Totals (Memorandum Only)		Totals (Memorandum Only)	
		General Fixed Assets	General Long-Term Obligations	Primary Government	Component Units	Reporting Entity	
\$2,822,598	\$8,819,796	\$0	\$0	\$59,972,602	\$0	\$59,972,602	
0	0	0	0	0	1,172,181	1,172,181	
0	310,098	0	0	370,415	0	370,415	
0	100,000	0	0	100,000	0	100,000	
0	56,009,576	0	0	56,009,576	0	56,009,576	
0	0	0	0	2,267,413	0	2,267,413	
0	1,534	0	0	307,109	0	307,109	
0	431,046	0	0	1,330,608	59,290	1,389,898	
0	0	0	0	0	8,344,360	8,344,360	
0	4,199,671	0	0	4,199,671	0	4,199,671	
0	0	0	0	1,136,769	0	1,136,769	
0	0	0	0	254,485	0	254,485	
0	0	0	0	0	713,111	713,111	
0	0	0	0	6,236	0	6,236	
0	47,705	0	0	2,711,439	0	2,711,439	
0	0	0	0	870,000	0	870,000	
0	947,558	0	0	13,638,555	0	13,638,555	
0	0	0	0	2,278,929	0	2,278,929	
0	0	0	0	42,015	0	42,015	
0	7,282,761	0	0	12,228,261	51,826	12,280,087	
0	0	0	0	614,186	46,663	660,849	
0	0	0	0	36,370	0	36,370	
0	0	0	0	129,885	2,623	132,508	
0	0	0	0	543,000	0	543,000	
0	0	46,413,645	0	70,918,970	46,321	70,965,291	
0	0	0	1,680,783	1,680,783	0	1,680,783	
0	0	0	228,808	228,808	0	228,808	
0	0	0	1,300,690	1,300,690	0	1,300,690	
0	0	0	25,178,155	25,178,155	8,344,360	33,522,515	
0	0	0	951,901	951,901	0	951,901	
<u>\$2,822,598</u>	<u>\$78,149,745</u>	<u>\$46,413,645</u>	<u>\$29,340,337</u>	<u>\$259,306,831</u>	<u>\$18,780,735</u>	<u>\$278,087,566</u>	

(continued)

Muskingum County, Ohio
 Combined Balance Sheet
 All Fund Types, Account Groups and Discretely Presented Component Units (Continued)
 December 31, 2001

	Governmental Fund Types			Proprietary	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise
Liabilities, Fund Equity and Other Credits:					
Liabilities:					
Accounts Payable	\$259,391	\$588,322	\$0	\$5,103	\$9,977
Contracts Payable	18,784	4,050	0	125,097	0
Accrued Wages and Benefits	398,257	665,897	0	0	13,020
Compensated Absences Payable	24,539	73,244	0	0	17,198
Early Retirement Incentive Payable	0	0	0	0	0
Retainage Payable	0	0	0	10,236	0
Interfund Payable	0	462,548	0	0	116
Due to Other Funds	2,572	70,059	0	0	55
Due to Other Governments	293,531	6,259,104	0	0	85,267
Due to Primary Government	0	0	0	0	0
Deferred Revenue	4,987,939	15,872,868	2,415,825	8,106	0
Undistributed Monies	0	0	0	0	0
Due to Others	0	0	0	0	0
Accrued Interest Payable	0	0	0	59,468	42,280
Notes Payable	0	0	0	3,631,635	2,855,000
Claims and Judgments Payable	0	0	0	0	0
Capital Leases Payable	0	0	0	0	0
Long-Term Contracts Payable	0	0	0	0	0
Advances from Other Funds	0	0	0	0	543,000
Loans Payable	0	0	0	0	0
OWDA Loans Payable	0	0	0	0	1,033,720
General Obligation Bonds Payable	0	0	0	0	1,230,962
Revenue Bonds Payable	0	0	0	0	1,802,200
Special Assessment Debt with Governmental Commitment	0	0	0	0	0
<i>Total Liabilities</i>	<u>5,985,013</u>	<u>23,996,092</u>	<u>2,415,825</u>	<u>3,839,645</u>	<u>7,632,795</u>
Fund Equity and Other Credits:					
Investment in General Fixed Assets	0	0	0	0	0
Contributed Capital	0	0	0	0	29,894,853
Retained Earnings:					
Unreserved (Deficit)	0	0	0	0	(7,363,083)
Fund Balance:					
Reserved (See Note 26)	2,792,275	3,365,257	0	550,871	0
Unreserved:					
Undesignated	9,645,465	13,701,741	1,909,591	4,214,166	0
<i>Total Fund Equity and Other Credits</i>	<u>12,437,740</u>	<u>17,066,998</u>	<u>1,909,591</u>	<u>4,765,037</u>	<u>22,531,770</u>
<i>Total Liabilities, Fund Equity and Other Credits</i>	<u>\$18,422,753</u>	<u>\$41,063,090</u>	<u>\$4,325,416</u>	<u>\$8,604,682</u>	<u>\$30,164,565</u>

See accompanying notes to the general purpose financial statements

Fund Types	Fiduciary Fund Types	Account Groups		Totals (Memorandum Only)		Totals (Memorandum Only)	
		General Fixed Assets	General Long-Term Obligations	Primary Government	Component Units	Reporting Entity	
	\$0	\$0	\$0	\$0	\$862,793	\$7,036	\$869,829
	0	0	0	0	147,931	594,157	742,088
	0	0	0	0	1,077,174	2,630	1,079,804
	0	0	2,101,961	2,216,942	0	0	2,216,942
	0	0	1,030,517	1,030,517	0	0	1,030,517
	0	0	0	10,236	0	0	10,236
674,105	0	0	0	1,136,769	0	0	1,136,769
0	18,598,252	0	0	18,670,938	0	0	18,670,938
0	54,388,040	0	0	61,025,942	641	0	61,026,583
0	0	0	0	0	870,000	0	870,000
0	0	0	0	23,284,738	8,344,360	0	31,629,098
0	4,819,371	0	0	4,819,371	0	0	4,819,371
0	217,438	0	0	217,438	0	0	217,438
0	0	0	0	101,748	0	0	101,748
0	0	0	0	6,486,635	0	0	6,486,635
1,376,590	0	0	0	1,376,590	0	0	1,376,590
0	0	0	22,653	22,653	0	0	22,653
0	0	0	9,014,497	9,014,497	0	0	9,014,497
0	0	0	0	543,000	0	0	543,000
0	0	0	0	0	8,344,360	0	8,344,360
0	0	0	0	1,033,720	0	0	1,033,720
0	0	0	15,990,000	17,220,962	0	0	17,220,962
0	0	0	0	1,802,200	0	0	1,802,200
0	0	0	1,180,709	1,180,709	0	0	1,180,709
<u>2,050,695</u>	<u>78,023,101</u>	<u>0</u>	<u>29,340,337</u>	<u>153,283,503</u>	<u>18,163,184</u>	<u>0</u>	<u>171,446,687</u>
0	0	46,413,645	0	46,413,645	0	0	46,413,645
0	0	0	0	29,894,853	0	0	29,894,853
771,903	0	0	0	(6,591,180)	550,828	0	(6,040,352)
0	0	0	0	6,708,403	0	0	6,708,403
0	126,644	0	0	29,597,607	66,723	0	29,664,330
<u>771,903</u>	<u>126,644</u>	<u>46,413,645</u>	<u>0</u>	<u>106,023,328</u>	<u>617,551</u>	<u>0</u>	<u>106,640,879</u>
<u>\$2,822,598</u>	<u>\$78,149,745</u>	<u>\$46,413,645</u>	<u>\$29,340,337</u>	<u>\$259,306,831</u>	<u>\$18,780,735</u>	<u>\$0</u>	<u>\$278,087,566</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, 2001

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Revenues:				
Property and Other Taxes	\$2,343,589	\$8,956,492	\$544,437	\$0
Permissive Sales Tax	13,246,444	0	0	0
Charges for Services	3,073,081	3,760,635	0	83,392
Licenses and Permits	6,319	455,051	0	0
Fines and Forfeitures	320,787	175,719	0	86,707
Intergovernmental	2,512,100	31,667,427	67,464	3,230,227
Special Assessments	0	0	155,040	0
Interest	2,505,223	15,473	0	17,170
Rent	11,145	0	903,405	0
Payment in Lieu of Taxes	3,810	215,049	177	174,118
Other	223,267	439,062	0	19,000
<i>Total Revenues</i>	<u>24,245,765</u>	<u>45,684,908</u>	<u>1,670,523</u>	<u>3,610,614</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	8,630,056	724,459	0	0
Judicial	4,232,164	66,038	0	0
Public Safety	6,043,199	1,078,881	0	0
Public Works	858,030	5,250,448	0	0
Health	430,411	619,067	0	0
Human Services	412,856	36,418,895	0	0
Other	4,000	0	0	0
Capital Outlay	0	0	0	2,309,450
Intergovernmental	412,277	1,157,964	0	0
Debt Service:				
Principal Retirement	35,590	5,119	1,478,646	0
Interest and Fiscal Charges	1,851	365	969,187	159,725
<i>Total Expenditures</i>	<u>21,060,434</u>	<u>45,321,236</u>	<u>2,447,833</u>	<u>2,469,175</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,185,331</u>	<u>363,672</u>	<u>(777,310)</u>	<u>1,141,439</u>
Other Financing Sources (Uses):				
Proceeds of Loans	0	0	0	0
Sale of Fixed Assets	48,063	0	0	0
Operating Transfers - In	698,309	632,181	910,404	1,555,381
Operating Transfers - Out	(3,394,926)	(833,962)	0	(298,100)
<i>Total Other Financing Sources (Uses)</i>	<u>(2,648,554)</u>	<u>(201,781)</u>	<u>910,404</u>	<u>1,257,281</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	536,777	161,891	133,094	2,398,720
Fund Balances at Beginning of Year (Restated-Note 3)	11,748,023	16,889,442	1,776,497	2,356,133
Increase in Reserve for Inventory	152,940	15,665	0	10,184
<i>Fund Balances at End of Year</i>	<u>\$12,437,740</u>	<u>\$17,066,998</u>	<u>\$1,909,591</u>	<u>\$4,765,037</u>

See accompanying notes to the general purpose financial statements

Expendable Trust	Totals (Memorandum Only)		Component Unit Transportation Improvement District	Totals (Memorandum Only)	
	Primary Government			Reporting Entity	
\$0	\$11,844,518		\$0	\$11,844,518	
0	13,246,444		0	13,246,444	
0	6,917,108		0	6,917,108	
0	461,370		0	461,370	
0	583,213		0	583,213	
0	37,477,218	252,771	0	37,729,989	
0	155,040		0	155,040	
3,361	2,541,227	21,052	0	2,562,279	
0	914,550		0	914,550	
0	393,154		0	393,154	
0	681,329		0	681,329	
3,361	75,215,171	273,823		75,488,994	
0	9,354,515	5,014,852		14,369,367	
0	4,298,202	0		4,298,202	
0	7,122,080	0		7,122,080	
0	6,108,478	0		6,108,478	
0	1,049,478	0		1,049,478	
6,000	36,837,751	0		36,837,751	
0	4,000	0		4,000	
0	2,309,450	0		2,309,450	
0	1,570,241	0		1,570,241	
0	1,519,355	0		1,519,355	
0	1,131,128	0		1,131,128	
6,000	71,304,678	5,014,852		76,319,530	
(2,639)	3,910,493	(4,741,029)		(830,536)	
0	0	4,537,154		4,537,154	
0	48,063	0		48,063	
0	3,796,275	0		3,796,275	
0	(4,526,988)	0		(4,526,988)	
0	(682,650)	4,537,154		3,854,504	
(2,639)	3,227,843	(203,875)		3,023,968	
129,283	32,899,378	270,598		33,169,976	
0	178,789	0		178,789	
\$126,644	\$36,306,010	\$66,723		\$36,372,733	

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, 2001

	General Fund		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Property and Other Taxes	\$2,341,540	\$2,341,540	\$0
Permissive Sales Taxes	11,079,720	13,150,441	2,070,721
Charges for Services	2,941,531	3,064,677	123,146
Licenses and Permits	12,851	6,449	(6,402)
Fines and Forfeitures	340,809	359,955	19,146
Intergovernmental	2,627,616	2,550,894	(76,722)
Special Assessments	0	0	0
Interest	2,940,000	2,963,603	23,603
Reimbursements	202,629	143,686	(58,943)
Rent	11,082	11,240	158
Payment in Lieu of Taxes	0	849	849
Tap-in Fees	0	0	0
Other	40,402	77,174	36,772
<i>Total Revenues</i>	<u>22,538,180</u>	<u>24,670,508</u>	<u>2,132,328</u>
Expenditures:			
Current:			
General Government:			
Legislative and Executive	12,261,419	10,247,344	2,014,075
Judicial	4,675,420	4,220,773	454,647
Public Safety	6,155,674	6,022,781	132,893
Public Works	1,490,425	681,009	809,416
Health	429,755	426,100	3,655
Human Services	478,103	410,323	67,780
Other	10,256	4,000	6,256
Capital Outlay	0	0	0
Intergovernmental	486,594	411,487	75,107
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>25,987,646</u>	<u>22,423,817</u>	<u>3,563,829</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,449,466)</u>	<u>2,246,691</u>	<u>5,696,157</u>
Other Financing Sources (Uses):			
Proceeds of Notes	0	0	0
Proceeds of Loans	0	0	0
Sale of Fixed Assets	48,063	48,063	0
Loss on Acquisition of Sewer District	0	0	0
Advances - In	0	11,320	11,320
Advances - Out	(515,964)	(1,092,621)	(576,657)
Operating Transfers - In	1,437,938	698,309	(739,629)
Operating Transfers - Out	(4,376,457)	(3,394,926)	981,531
<i>Total Other Financing Sources (Uses)</i>	<u>(3,406,420)</u>	<u>(3,729,855)</u>	<u>(323,435)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	<u>(6,855,886)</u>	<u>(1,483,164)</u>	<u>5,372,722</u>
Fund Balances at Beginning of Year (Restated-Note 3)	8,864,523	8,864,523	0
Unexpended Prior Year Encumbrances	429,672	429,672	0
<i>Fund Balances End of Year</i>	<u>\$2,438,309</u>	<u>\$7,811,031</u>	<u>\$5,372,722</u>

Special Revenue Funds			Debt Service Funds		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$8,975,547	\$8,775,236	(\$200,311)	\$598,333	\$544,437	(\$53,896)
0	0	0	0	0	0
3,714,506	3,754,154	39,648	0	0	0
366,056	450,599	84,543	0	0	0
147,900	175,491	27,591	0	0	0
36,053,347	37,221,719	1,168,372	0	67,464	67,464
0	0	0	154,900	155,040	140
11,000	15,263	4,263	0	0	0
0	0	0	0	0	0
0	0	0	292,765	903,405	610,640
190,732	181,256	(9,476)	0	0	0
0	0	0	125,000	101,397	(23,603)
507,160	439,029	(68,131)	1,200	170,000	168,800
49,966,248	51,012,747	1,046,499	1,172,198	1,941,743	769,545
1,062,971	774,675	288,296	0	0	0
210,395	63,172	147,223	0	0	0
1,263,562	1,084,688	178,874	0	0	0
6,054,382	5,573,974	480,408	0	0	0
764,402	636,893	127,509	0	0	0
40,138,973	37,087,105	3,051,868	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
1,029,508	1,157,964	(128,456)	0	0	0
0	0	0	4,308,858	4,308,858	0
0	0	0	1,327,713	1,311,822	15,891
50,524,193	46,378,471	4,145,722	5,636,571	5,620,680	15,891
(557,945)	4,634,276	5,192,221	(4,464,373)	(3,678,937)	785,436
0	0	0	3,225,000	3,225,000	0
0	0	0	0	758,052	758,052
0	0	0	0	0	0
0	0	0	(600,000)	(1,358,052)	(758,052)
0	811,318	811,318	0	0	0
(116,584)	(38,189)	78,395	0	0	0
797,222	629,351	(167,871)	3,251,183	1,258,791	(1,992,392)
(740,687)	(831,132)	(90,445)	(489,945)	0	489,945
(60,049)	571,348	631,397	5,386,238	3,883,791	(1,502,447)
(617,994)	5,205,624	5,823,618	921,865	204,854	(717,011)
16,146,529	16,146,529	0	2,127,770	2,127,770	0
314,649	314,649	0	0	0	0
\$15,843,184	\$21,666,802	\$5,823,618	\$3,049,635	\$2,332,624	(\$717,011)

(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, 2001

	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	75,000	83,392	8,392
Licenses and Permits	0	0	0
Fines and Forfeitures	77,380	87,096	9,716
Intergovernmental	999,551	3,230,227	2,230,676
Special Assessments	0	0	0
Interest	14,879	15,907	1,028
Reimbursements	0	0	0
Rent	0	0	0
Payment in Lieu of Taxes	95,500	87,579	(7,921)
Tap-in Fees	0	0	0
Other	21,000	19,000	(2,000)
<i>Total Revenues</i>	<u>1,283,310</u>	<u>3,523,201</u>	<u>2,239,891</u>
Expenditures:			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
Other	0	0	0
Capital Outlay	5,223,092	2,755,188	2,467,904
Intergovernmental	0	0	0
Debt Service:			
Principal Retirement	2,708,489	2,746,573	(38,084)
Interest and Fiscal Charges	168,431	170,528	(2,097)
<i>Total Expenditures</i>	<u>8,100,012</u>	<u>5,672,289</u>	<u>2,427,723</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(6,816,702)</u>	<u>(2,149,088)</u>	<u>4,667,614</u>
Other Financing Sources (Uses):			
Proceeds of Notes	2,696,620	2,691,065	(5,555)
Proceeds of Loans	0	0	0
Sale of Fixed Assets	0	0	0
Loss on Acquisition of Sewer District	0	0	0
Advances - In	0	0	0
Advances - Out	(365,933)	(365,933)	0
Operating Transfers - In	1,065,568	1,555,381	489,813
Operating Transfers - Out	(583,937)	(387,868)	196,069
<i>Total Other Financing Sources (Uses)</i>	<u>2,812,318</u>	<u>3,492,645</u>	<u>680,327</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	<u>(4,004,384)</u>	<u>1,343,557</u>	<u>5,347,941</u>
Fund Balances at Beginning of Year (Restated-Note 3)	5,357,853	5,357,853	0
Unexpended Prior Year Encumbrances	234,065	234,065	0
<i>Fund Balances End of Year</i>	<u>\$1,587,534</u>	<u>\$6,935,475</u>	<u>\$5,347,941</u>

See accompanying notes to the general purpose financial statements

Expendable Trust Funds			Totals (Memorandum Only)		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$0	\$0	\$0	\$11,915,420	\$11,661,213	(\$254,207)
0	0	0	11,079,720	13,150,441	2,070,721
0	0	0	6,731,037	6,902,223	171,186
0	0	0	378,907	457,048	78,141
0	0	0	566,089	622,542	56,453
0	0	0	39,680,514	43,070,304	3,389,790
0	0	0	154,900	155,040	140
0	3,361	3,361	2,965,879	2,998,134	32,255
0	0	0	202,629	143,686	(58,943)
0	0	0	303,847	914,645	610,798
0	0	0	286,232	269,684	(16,548)
0	0	0	125,000	101,397	(23,603)
0	0	0	569,762	705,203	135,441
0	3,361	3,361	74,959,936	81,151,560	6,191,624
0	0	0	13,324,390	11,022,019	2,302,371
0	0	0	4,885,815	4,283,945	601,870
0	0	0	7,419,236	7,107,469	311,767
0	0	0	7,544,807	6,254,983	1,289,824
0	0	0	1,194,157	1,062,993	131,164
0	6,000	6,000	40,617,076	37,503,428	3,113,648
0	0	0	10,256	4,000	6,256
0	0	0	5,223,092	2,755,188	2,467,904
0	0	0	1,516,102	1,569,451	(53,349)
0	0	0	7,017,347	7,055,431	(38,084)
0	0	0	1,496,144	1,482,350	13,794
0	6,000	(6,000)	90,248,422	80,101,257	10,147,165
0	(2,639)	(2,639)	(15,288,486)	1,050,303	16,338,789
0	0	0	5,921,620	5,916,065	(5,555)
0	0	0	0	758,052	758,052
0	0	0	48,063	48,063	0
0	0	0	(600,000)	(1,358,052)	(758,052)
0	0	0	0	822,638	822,638
0	0	0	(998,481)	(1,496,743)	(498,262)
0	0	0	6,551,911	4,141,832	(2,410,079)
0	0	0	(6,191,026)	(4,613,926)	1,577,100
0	0	0	4,732,087	4,217,929	(514,158)
0	(2,639)	(2,639)	(10,556,399)	5,268,232	15,824,631
129,283	129,283	0	32,625,958	32,625,958	0
0	0	0	978,386	978,386	0
\$129,283	\$126,644	(\$2,639)	\$23,047,945	\$38,872,576	\$15,824,631

Muskingum County, Ohio
 Combined Statement of Revenues, Expenses and Changes in Fund Equity
 All Proprietary Fund Types and Discretely Presented Component Unit
 For the Year Ended December 31, 2001

	Proprietary Fund Types		Totals (Memorandum Only)	Component Unit	Totals (Memorandum Only)
	Enterprise	Internal Service	Primary Government	Muskingum Starlight Industries	Reporting Entity
Operating Revenues:					
Charges for Services	\$1,819,746	\$3,900,183	\$5,719,929	\$451,289	\$6,171,218
Contributions from Other Governments	0	0	0	231,058	231,058
<i>Total Operating Revenues</i>	<u>1,819,746</u>	<u>3,900,183</u>	<u>5,719,929</u>	<u>682,347</u>	<u>6,402,276</u>
Operating Expenses:					
Personal Services	364,775	0	364,775	240,528	605,303
Contractual Services	1,011,949	54,313	1,066,262	210,602	1,276,864
Claims and Judgments	0	5,206,503	5,206,503	0	5,206,503
Materials and Supplies	57,445	0	57,445	188,637	246,082
Other Operating Expenses	0	0	0	30,477	30,477
Depreciation	707,484	0	707,484	22,974	730,458
<i>Total Operating Expenses</i>	<u>2,141,653</u>	<u>5,260,816</u>	<u>7,402,469</u>	<u>693,218</u>	<u>8,095,687</u>
<i>Operating Loss</i>	<u>(321,907)</u>	<u>(1,360,633)</u>	<u>(1,682,540)</u>	<u>(10,871)</u>	<u>(1,693,411)</u>
Non-Operating Revenues (Expenses):					
Interest Income	12	0	12	17,194	17,206
Interest and Fiscal Charges	(320,701)	0	(320,701)	0	(320,701)
Loss on Disposal of Fixed Assets	(59,682)	0	(59,682)	0	(59,682)
Grants	6,000	0	6,000	0	6,000
Tap-In Fees	517,141	0	517,141	0	517,141
Contributions from Other Governments	1,245,145	0	1,245,145	0	1,245,145
Contributions from Other Funds	404,502	0	404,502	0	404,502
Other Non-Operating Revenues	24,175	211,514	235,689	18,350	254,039
Other Non-Operating Expenses	(2,376)	0	(2,376)	(310)	(2,686)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>1,814,216</u>	<u>211,514</u>	<u>2,025,730</u>	<u>35,234</u>	<u>2,060,964</u>
<i>Income (Loss) Before Operating Transfers</i>	<u>1,492,309</u>	<u>(1,149,119)</u>	<u>343,190</u>	<u>24,363</u>	<u>367,553</u>
Operating Transfers - In	764,715	0	764,715	0	764,715
Operating Transfers - Out	(34,002)	0	(34,002)	0	(34,002)
<i>Net Income (Loss) Before Extraordinary Item</i>	<u>2,223,022</u>	<u>(1,149,119)</u>	<u>1,073,903</u>	<u>24,363</u>	<u>1,098,266</u>
Loss on Acquisition of Sewer District	(1,188,052)	0	(1,188,052)	0	(1,188,052)
<i>Net Income (Loss)</i>	<u>1,034,970</u>	<u>(1,149,119)</u>	<u>(114,149)</u>	<u>24,363</u>	<u>(89,786)</u>
Retained Earnings (Deficit) at Beginning of Year (Restated-Note3)	<u>(8,398,053)</u>	<u>1,921,022</u>	<u>(6,477,031)</u>	<u>526,465</u>	<u>(5,950,566)</u>
<i>Retained Earnings (Deficit) at End of Year</i>	<u>(7,363,083)</u>	<u>771,903</u>	<u>(6,591,180)</u>	<u>550,828</u>	<u>(6,040,352)</u>
Contributed Capital at Beginning and End of Year (Restated-Note 3)	<u>29,894,853</u>	<u>0</u>	<u>29,894,853</u>	<u>0</u>	<u>29,894,853</u>
<i>Total Fund Equity at End of Year</i>	<u>\$22,531,770</u>	<u>\$771,903</u>	<u>\$23,303,673</u>	<u>\$550,828</u>	<u>\$23,854,501</u>

See accompanying notes to the general purpose financial statements

Muskingum County, Ohio
 Combined Statement of Cash Flows
 All Proprietary Fund Types and Discretely Presented Component Unit
 For the Year Ended December 31, 2001

	Proprietary Fund Types		Totals (Memorandum Only)	Component Unit	Totals (Memorandum Only)
	Enterprise	Internal Service	Primary Government	Muskingum Starlight Industries	Reporting Entity
Increase (Decrease) in Cash and Cash Equivalents					
Cash Flows from Operating Activities:					
Cash Received from Customers	\$1,873,192	\$0	\$1,873,192	\$443,254	\$2,316,446
Cash Received from Quasi-External Transactions	0	3,900,183	3,900,183	0	3,900,183
Cash Payments for Employees and Benefits	(371,505)	0	(371,505)	(240,445)	(611,950)
Cash Payments to Suppliers for Goods and Services	(1,246,919)	(54,313)	(1,301,232)	(426,873)	(1,728,105)
Cash Payments for Claims	0	(5,262,536)	(5,262,536)	0	(5,262,536)
Other Operating Expenses	0	0	0	(30,477)	(30,477)
Contribution from Other Governments	0	0	0	231,058	231,058
Other Non-Operating Revenues	24,175	211,514	235,689	18,350	254,039
Cash Received from Acquisition	170,000	0	170,000	0	170,000
Cash Payment for Acquired Loan	(1,358,052)	0	(1,358,052)	0	(1,358,052)
Other Non-Operating Expenses	(1,000)	0	(1,000)	(310)	(1,310)
<i>Net Cash Used for Operating Activities</i>	<u>(910,109)</u>	<u>(1,205,152)</u>	<u>(2,115,261)</u>	<u>(5,443)</u>	<u>(2,120,704)</u>
Cash Flows from Noncapital Financing Activities:					
Proceeds from Sale of Notes	1,358,052	0	1,358,052	0	1,358,052
Operating Transfers - In	764,715	0	764,715	0	764,715
Operating Transfers - Out	(34,002)	0	(34,002)	0	(34,002)
Advances In	0	674,105	674,105	0	674,105
<i>Net Cash Provided by Noncapital Financing Activities</i>	<u>2,088,765</u>	<u>674,105</u>	<u>2,762,870</u>	<u>0</u>	<u>2,762,870</u>
Cash Flows from Capital and Related Financing Activities:					
Acquisition of Capital Assets	(501,160)	0	(501,160)	(7,235)	(508,395)
Proceeds from Sale of Fixed Assets	0	0	0	309	309
Proceeds from Sale of Notes	2,255,555	0	2,255,555	0	2,255,555
Capital Contributions from Customers	491,324	0	491,324	0	491,324
Capital Contributions from Grants	6,000	0	6,000	0	6,000
Principal Paid on Debt	(2,390,212)	0	(2,390,212)	0	(2,390,212)
Interest Paid on Debt	(321,964)	0	(321,964)	0	(321,964)
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>(460,457)</u>	<u>0</u>	<u>(460,457)</u>	<u>(6,926)</u>	<u>(467,383)</u>
Cash Flows from Investing Activities:					
Interest on Investments	0	0	0	17,194	17,194
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	718,199	(531,047)	187,152	4,825	191,977
Cash and Cash Equivalents Beginning of Year	4,021,487	3,353,645	7,375,132	401,413	7,776,545
<i>Cash and Cash Equivalents End of Year</i>	<u>\$4,739,686</u>	<u>\$2,822,598</u>	<u>\$7,562,284</u>	<u>\$406,238</u>	<u>\$7,968,522</u>

Muskingum County, Ohio
 Combined Statement of Cash Flows
 All Proprietary Fund Types and Discretely Presented Component Unit (Continued)
 For the Year Ended December 31, 2001

	Proprietary Fund Types		Totals (Memorandum Only)	Component Unit	Totals (Memorandum Only)
	Enterprise	Internal Service	Primary Government	Muskingum Starlight Industries	Reporting Entity
Reconciliation of Operating Loss to Net Cash Used for Operating Activities:					
Operating Loss	(\$321,907)	(\$1,360,633)	(\$1,682,540)	(\$10,871)	(\$1,693,411)
Adjustments to Reconcile Operating Loss to Net Cash Used for Operating Activities:					
Depreciation	707,484	0	707,484	22,974	730,458
Other Non-Operating Revenues	24,175	211,514	235,689	18,350	254,039
Cash Received from Acquisition	170,000	0	170,000	0	170,000
Cash Payment for Acquired Loan	(1,358,052)	0	(1,358,052)	0	(1,358,052)
Other Non-Operating Expenses	(1,000)	0	(1,000)	(310)	(1,310)
Changes in Assets and Liabilities:					
(Increase) Decrease in Accounts Receivable	53,446	0	53,446	(8,035)	45,411
(Increase) Decrease in Inventory	(1,269)	0	(1,269)	(21,919)	(23,188)
Increase in Prepaid Items	0	0	0	(334)	(334)
Increase (Decrease) in Accounts Payable	(695)	0	(695)	(4,581)	(5,276)
Increase (Decrease) in Accrued Salaries	2,350	0	2,350	(717)	1,633
Increase (Decrease) in Due to					
Other Governments	(59,144)	0	(59,144)	0	(59,144)
Decrease in Due to Other Funds	(7,080)	0	(7,080)	0	(7,080)
Increase in Compensated Absences	(6,540)	0	(6,540)	0	(6,540)
Increase in Contracts Payable	(73,482)	0	(73,482)	0	(73,482)
Increase in Retainage Payable	(38,395)	0	(38,395)	0	(38,395)
Increase in Claims Payable	0	(56,033)	(56,033)	0	(56,033)
<i>Net Cash Used for Operating Activities</i>	<u>(\$910,109)</u>	<u>(\$1,205,152)</u>	<u>(\$2,115,261)</u>	<u>(\$5,443)</u>	<u>(\$2,120,704)</u>

Non-Cash Transactions:

During 2001, tap-in fee non-operating revenue increased by \$25,817 in the Sewer Fund due to a receivable for unbilled tap-in fees. In addition, capital contributions from other governments were received in the Sewer Fund in the amount of \$1,245,145 as a result of infrastructure donations. Capital contributions from other funds were received in the Sewer and Water Funds in the amount of \$10,508 and \$393,994, respectively, for fixed asset purchases.

See accompanying notes to the general purpose financial statements

Muskingum County, Ohio
 Combined Statement of Revenues, Expenses and
 Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual
 All Proprietary Fund Types
 For the Year Ended December 31, 2001

	Enterprise Funds		Variance Favorable (Unfavorable)
	Revised Budget	Actual	
Revenues:			
Charges for Services	\$1,954,871	\$1,873,192	(\$81,679)
Tap-In Fees	230,536	389,927	159,391
Interest	3,000	144	(2,856)
Grants	170,000	6,000	(164,000)
Other Operating Revenues	105,800	0	(105,800)
Other Non-Operating Revenues	6,811	24,175	17,364
Proceeds of Loans	0	555	555
<i>Total Revenues</i>	<u>2,471,018</u>	<u>2,293,993</u>	<u>(177,025)</u>
Expenses:			
Personal Services	592,473	363,370	229,103
Contractual Services	2,716,537	1,558,436	1,158,101
Claims and Judgments	0	0	0
Materials and Supplies	200,300	67,124	133,176
Other Operating Expenses	9,500	0	9,500
Other Non-Operating Expenses	51,000	1,000	50,000
Capital Outlay	538,568	381,577	156,991
Principal Retirement	42,433	0	42,433
<i>Total Expenses</i>	<u>4,150,811</u>	<u>2,371,507</u>	<u>1,779,304</u>
<i>Excess of Revenues Under Expenses</i>	(1,679,793)	(77,514)	1,602,279
Operating Transfers - In	831,564	560,564	(271,000)
Operating Transfers - Out	(88,470)	(88,470)	0
Advances - In	0	0	0
Advances - Out	(232,321)	0	232,321
<i>Excess of Revenues Over (Under) Expenses, Operating Transfers and Advances</i>	(1,169,020)	394,580	1,563,600
<i>Fund Equity at Beginning of Year</i>	3,245,663	3,245,663	0
<i>Unexpended Prior Year Encumbrances</i>	<u>109,245</u>	<u>109,245</u>	<u>0</u>
<i>Fund Equity at End of Year</i>	<u>\$2,185,888</u>	<u>\$3,749,488</u>	<u>\$1,563,600</u>

(continued)

Muskingum County, Ohio
 Combined Statement of Revenues, Expenses and
 Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual
 All Proprietary Fund Types (Continued)
 For the Year Ended December 31, 2001

	Internal Service Funds		Variance Favorable (Unfavorable)
	Revised Budget	Actual	
Revenues:			
Charges for Services	\$3,836,000	\$3,900,183	\$64,183
Tap-In Fees	0	0	0
Interest	1,015	507	(508)
Grants	0	0	0
Other Operating Revenues	0	0	0
Other Non-Operating Revenues	0	211,514	211,514
Proceeds of Loans	0	0	0
<i>Total Revenues</i>	<u>3,837,015</u>	<u>4,112,204</u>	<u>275,189</u>
Expenses:			
Personal Services	0	0	0
Contractual Services	0	54,313	(54,313)
Claims and Judgments	4,415,865	5,262,536	(846,671)
Materials and Supplies	0	0	0
Other Operating Expenses	0	0	0
Other Non-Operating Expenses	0	0	0
Capital Outlay	0	0	0
Principal Retirement	0	0	0
<i>Total Expenses</i>	<u>4,415,865</u>	<u>5,316,849</u>	<u>(900,984)</u>
<i>Excess of Revenues Under Expenses</i>	(578,850)	(1,204,645)	(625,795)
Operating Transfers - In	0	0	0
Operating Transfers - Out	0	0	0
Advances - In	0	674,105	674,105
Advances - Out	0	0	0
<i>Excess of Revenues Over (Under) Expenses, Operating Transfers and Advances</i>	(578,850)	(530,540)	48,310
<i>Fund Equity at Beginning of Year</i>	3,353,138	3,353,138	0
<i>Unexpended Prior Year Encumbrances</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Equity at End of Year</i>	<u>\$2,774,288</u>	<u>\$2,822,598</u>	<u>\$48,310</u>

See accompanying notes to the general purpose financial statements

Totals (Memorandum Only)

Revised Budget	Actual	Variance Favorable (Unfavorable)
\$5,790,871	\$5,773,375	(\$17,496)
230,536	389,927	159,391
4,015	651	(3,364)
170,000	6,000	(164,000)
105,800	0	(105,800)
6,811	235,689	228,878
0	555	555
<u>6,308,033</u>	<u>6,406,197</u>	<u>98,164</u>
592,473	363,370	229,103
2,716,537	1,612,749	1,103,788
4,415,865	5,262,536	(846,671)
200,300	67,124	133,176
9,500	0	9,500
51,000	1,000	50,000
538,568	381,577	156,991
42,433	0	42,433
<u>8,566,676</u>	<u>7,688,356</u>	<u>878,320</u>
(2,258,643)	(1,282,159)	976,484
831,564	560,564	(271,000)
(88,470)	(88,470)	0
0	674,105	674,105
<u>(232,321)</u>	<u>0</u>	<u>232,321</u>
(1,747,870)	(135,960)	1,611,910
6,598,801	6,598,801	0
<u>109,245</u>	<u>109,245</u>	<u>0</u>
<u>\$4,960,176</u>	<u>\$6,572,086</u>	<u>\$1,611,910</u>

Muskingum County, Ohio
Combining Balance Sheet
Discretely Presented Component Units
December 31, 2001

	Governmental Type	Proprietary Type	Totals
	Transportation Improvement District	Muskingum Starlight Industries, Inc.	Component Units
Assets:			
Cash and Cash Equivalents	\$765,943	\$406,238	\$1,172,181
Receivables:			
Accounts	0	59,290	59,290
Contracts	8,344,360	0	8,344,360
Loans	713,111	0	713,111
Intergovernmental	51,826	0	51,826
Materials and Supplies Inventory	0	46,663	46,663
Prepaid Items	0	2,623	2,623
Fixed Assets (Net, where applicable, of Accumulated Depreciation)	0	46,321	46,321
Amount to be Provided from General Government Resources	8,344,360	0	8,344,360
<i>Total Assets</i>	<u>\$18,219,600</u>	<u>\$561,135</u>	<u>\$18,780,735</u>
Liabilities and Fund Equity:			
Liabilities:			
Accounts Payable	\$0	\$7,036	\$7,036
Contracts Payable	594,157	0	594,157
Accrued Wages and Benefits	0	2,630	2,630
Due to Other Governments	0	641	641
Due to Primary Government	870,000	0	870,000
Deferred Revenue	8,344,360	0	8,344,360
Loans Payable	8,344,360	0	8,344,360
<i>Total Liabilities</i>	<u>18,152,877</u>	<u>10,307</u>	<u>18,163,184</u>
Fund Equity:			
Retained Earnings:			
Unreserved	0	550,828	550,828
Fund Balance:			
Unreserved, Undesignated	66,723	0	66,723
<i>Total Fund Equity</i>	<u>66,723</u>	<u>550,828</u>	<u>617,551</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$18,219,600</u>	<u>\$561,135</u>	<u>\$18,780,735</u>

See accompanying notes to the general purpose financial statements

Muskingum County, Ohio

Notes to the General Purpose Financial Statements December 31, 2001

NOTE 1 - REPORTING ENTITY AND BASIS OF PRESENTATION

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

A. Reporting Entity

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

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

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

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

Muskingum County, Ohio

Notes to the General Purpose Financial Statements December 31, 2001

Muskingum Starlight Industries, Inc. is a legally separate, not-for-profit corporation, served by a self-supporting board of trustees. The workshop, under a contractual agreement with the Muskingum County Board of Mental Retardation and Developmental Disabilities (MRDD), provides sheltered employment for mentally retarded or handicapped adults in Muskingum County. The Muskingum County Board of MRDD provides the workshop with staff salaries, transportation, equipment (except that used directly in the production of goods or rendering of services), staff to administer and supervise training programs, and other funds as necessary for the operation of the workshop. Based on the significant services and resources provided by the County to the workshop and the workshop's sole purpose of providing assistance to the retarded and handicapped adults of Muskingum County, the workshop is presented as a component unit of Muskingum County. Muskingum Starlight Industries, Inc. operates on a fiscal year ending December 31. Muskingum Starlight Industries, Inc. is a not-for-profit corporation that follows the accounting guidelines set forth in GASB Statement Number 29, "The Use of Not-For-Profit Accounting and Financial Reporting Principles by Governmental Entities." Under GASB Statement Number 29, Muskingum Starlight Industries uses the governmental model for financial reporting. The operating statement of Muskingum Starlight Industries, Inc. is presented at the object level. The workshop is required only to report operating information at the program level; however, since it operates under a single program, object level information is presented to provide more comprehensive financial information. Separately issued financial statements can be obtained from Muskingum Starlight Industries, Inc., Zanesville, Ohio.

The Transportation Improvement District (TID) is a body politic and corporate, created for the purpose of financing, constructing, maintaining, repairing, and operating selected transportation projects. The District was specifically formed under the auspices of House Bill 154, and Ohio Revised Code Chapter 5540, as amended, and created by action of the Board of County Commissioners of Muskingum County on November 20, 1995. The District is governed by a Board of Directors that acts as the authoritative and legislative body of the entity. The Board is comprised of seven members, with five members appointed by a majority vote of the Board of Commissioners. One ex-officio member is appointed by the President of the Ohio Senate and one ex-officio member is appointed by the Speaker of the House of Representatives. The Board of Directors appoint a Chairman, who presides at all meetings and is the chief officer of the District. He has the authority to sign all contracts, releases, notes, bonds, and other instruments and documents to be executed on behalf of the District. He is the chief officer of the District for the purpose of civil process and is authorized to accept such services on behalf of the District. He performs such other duties and has such authority as may be provided from time to time by the Board. Separately issued financial statements can be obtained from the Transportation Improvement District, Zanesville, Ohio.

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

Muskingum County Educational Service Center
Muskingum County Law Library
Muskingum County Library System
Muskingum College
Muskingum Area Technical College

Muskingum County, Ohio

**Notes to the General Purpose Financial Statements
December 31, 2001**

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

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

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

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

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

Muskingum County, Ohio

**Notes to the General Purpose Financial Statements
December 31, 2001**

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, 2001

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.

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, 2001**

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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. The statement of revenues, expenditures and changes in fund balances presents increases (i.e. revenues and other financing sources) and decreases (i.e. expenditures and other financing uses) in net current assets.

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

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

The modified accrual basis of accounting is followed for the governmental, expendable trust, and agency funds and for the governmental component unit. The full accrual basis of accounting is followed for the proprietary funds.

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

Muskingum County, Ohio

Notes to the General Purpose Financial Statements December 31, 2001

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

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

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

Property taxes for which there is an enforceable legal claim as of December 31, 2001, but which were levied to finance year 2002 operations, have been recorded as deferred revenue. Grants and entitlements received before eligibility requirements are met are also recorded as deferred revenue. On the modified accrual basis, receivables that will not be collected within the available period have also been reported as deferred revenue.

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

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

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

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

B. Budgetary Process

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

Muskingum County, Ohio

Notes to the General Purpose Financial Statements December 31, 2001

Budgetary information for the debt associated with the Brandywine Loop Construction Capital Projects Fund is reflected in the Note Retirement Debt Service Fund for budgetary purposes. Also, debt service activity for the Sewer 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.

Tax Budget

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

Estimated Resources

The County Budget Commission reviews estimated revenue and determines if the budget substantiates a need to levy all or part of previously authorized taxes. The Commission certifies its actions to the County by September 1. As part of this certification, the County receives the official certificate of estimated resources, which states the projected revenue of each fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered balances from the preceding year. The certificate may be amended further during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate needs either to be increased or decreased. The amounts reported on the budgetary statements reflect the amounts in the final amended certificate of estimated resources issued during 2001.

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, 2001**

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 and investments of the County's cash management pool are considered to be cash equivalents. The County has segregated bank accounts for monies held separate from the County's central bank account. These interest bearing depository and investment accounts are presented in the Combined Balance Sheet as "Cash and Cash Equivalents in Segregated Accounts" and as "Investments in Segregated Accounts" since they are not required to be deposited into the County Treasury.

To improve cash management, cash received by the Transportation Improvement District (component unit) is pooled. Monies for all funds are maintained in this pool. Individual fund integrity is maintained through the District's records. Each fund's interest in the pool is presented as "Cash and Cash Equivalents" on the combined balance sheet.

For Muskingum Starlight Industries, Inc. (component unit) all short-term securities with a maturity of six months or less are considered cash equivalents. Investments with an initial maturity of more than three months not purchased from the pool are reported as investments.

Interest revenue is distributed to the funds according to the Muskingum County Prosecutor's interpretation of Ohio constitutional and statutory requirements. During 2001, interest was distributed to the General Fund, certain special revenue funds, capital project funds, expendable trust funds, and certain agency funds. Interest revenue earned during 2001 by the primary government amounted to \$2,541,239. Interest revenue credited to the General Fund during 2001 amounted to \$2,505,223, which includes \$2,013,949 assigned from other County funds.

Muskingum County, Ohio

**Notes to the General Purpose Financial Statements
December 31, 2001**

Interest received directly by Muskingum Starlight Industries, Inc. and the Transportation Improvement District during 2001 was \$17,194 and \$21,052, respectively.

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.

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

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. (component unit) is stated at cost on a first-in, first-out basis.

F. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2001, 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. During 2001, an advance was reflected from the General Fund to the Health Self-Insurance Internal Service Fund as a result of a negative cash balance.

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.

Muskingum County, Ohio

Notes to the General Purpose Financial Statements
December 31, 2001

Therefore, receivables for the County's portion of property taxes and special assessments were reported as "Due from Agency Funds" in the governmental fund types. Their corresponding payables were reported as "Due to Other Funds" in the agency funds.

H. Property, Plant, Equipment and Depreciation

General Fixed Assets Account Group

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

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

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

Enterprise Fund Fixed Assets

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

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

Valuation

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

Muskingum County, Ohio

Notes to the General Purpose Financial Statements December 31, 2001

The County maintains a capitalization threshold of five thousand dollars at year-end.

The Muskingum Starlight Industries, Inc. fixed asset values were determined at original acquisition costs when purchased.

I. Compensated Absences

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

For the governmental funds, the County records a liability for accumulated unused vacation time when earned for all employees with more than one year of service. The County records a liability for accumulated unused sick leave for employees 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, Childrens Services 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. 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 early retirement incentives are reported as a liability in the General Long-Term Obligation Account Group to the extent that they will not be paid with current expendable available financial resources. Payments made more than thirty-one days after year end are generally considered not to have been paid with current available financial resources. Bonds, capital leases and long-term loans are recognized as a liability of the General Long-Term Obligations Account Group until due. Long-term obligations to be financed from proprietary fund operations are accounted for in those funds.

K. Unamortized Accounting Gain/Issuance Costs

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

Muskingum County, Ohio

**Notes to the General Purpose Financial Statements
December 31, 2001**

L. Contributed Capital

Contributed capital is recorded in proprietary funds that have received capital grants or contributions from customers prior to 2001. A determination of the amount of contributed capital received prior to 1989 has not been made. Capital contributions received in 2001 have been recorded as non-operating revenues and are reported as increases in retained earnings based on new guidelines established by Governmental Accounting Standards Board Statement No. 33 "Accounting and Reporting for Nonexchange Transactions".

M. Reserves of Fund Equity

The County records reservations for portions of fund balance which are legally segregated for specific future use or which do not represent available, spendable resources and, therefore, are not available for appropriations for expenditures. Undesignated fund balance indicates that portion of fund equity which is available for appropriation in future periods. Fund balance reserves have been established for encumbrances, inventory, advances, long-term contracts payable, 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.

N. 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.

O. Extraordinary Items

Occurrences that are both unusual (in the environment in which the County operates) and infrequent may result in gains or losses to the County. Such items should be reflected on the financial statements along with operating transfers and related items.

Muskingum County, Ohio

**Notes to the General Purpose Financial Statements
December 31, 2001**

P. Total Columns on General Purpose Financial Statements

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

Q. Estimates

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

NOTE 3 – CHANGE IN ACCOUNTING PRINCIPLES AND RESTATEMENT OF PRIOR YEAR FUND EQUITY

A. Primary Government

For 2001, the County has implemented GASB Statement No. 33, "Accounting and Financial Reporting for Nonexchange Transactions," and GASB Statement No. 36, "Recipient Reporting for Certain Shared Nonexchange Revenues." GASB Statements No. 33 and 36 establish accounting and financial reporting standards for nonexchange transactions involving financial or capital resources. The timing for the recognition of assets, liabilities, and expenditures resulting from nonexchange transactions will be the same whether the accrual or modified accrual basis of accounting is required. For revenue recognition to occur on the modified accrual basis, however, the criteria established for accrual basis revenue recognition must be met and the revenue must be available. The provisions of Statement No. 33 also require that capital contributions to proprietary funds be recognized as revenues beginning in 2001.

During 2001, it was determined that funds previously reported as non-expendable trust funds are actually expendable trust funds. Fixed asset corrections were made to the Sewer Enterprise Fund increasing beginning fund equity in the amount of \$67,500. Also, fixed asset corrections were made to the Water Enterprise Fund increasing beginning fund equity in the amount of \$293,589. Also, the December 31, 2000 balance of capital leases and long-term contracts payable in the General Long-Term Obligations Account Group were understated in the amount of \$8,254 and \$4,936,745, respectively. These changes in accounting principles and corrections of errors had the following effect on fund equity at December 31, 2000 as follows:

Muskingum County, Ohio

**Notes to the General Purpose Financial Statements
December 31, 2001**

	Special Revenue	Expendable Trust	Non-Expendable Trust	Enterprise
Fund Equity, December 31, 2000	\$16,825,007	\$41,079	\$88,204	\$21,135,711
GASB 33 and 36 application to Intergovernmental Receivable	64,435	0	0	0
Reclassification of Trust Funds	0	88,204	(88,204)	0
Understatement of Fixed Assets	0	0	0	361,089
Adjusted Fund Balance/Retained Earnings, December 31, 2000	<u>\$16,889,442</u>	<u>\$129,283</u>	<u>\$0</u>	<u>\$21,496,800</u>

B. Component Unit

The December 31, 2000 fund balance in the Transportation Improvement District increased from (\$796,695) to \$270,598 due to the restatement of prior year accruals.

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

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

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

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

Muskingum County, Ohio

**Notes to the General Purpose Financial Statements
December 31, 2001**

- 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 year end on the Budget Basis to the GAAP basis are as follows:

	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 District (Component Unit)
GAAP Basis	\$536,777	\$161,891	\$133,094	\$2,398,720	(\$2,639)	(\$203,875)
Net Adjustment						
for Revenue Accruals	381,259	5,465,323	271,220	(86,747)	0	0
Unreported Cash	43,484	(137,484)	0	(666)	0	0
Note Proceeds	0	0	3,225,000	2,691,065	0	0
Loan Proceeds	0	0	758,052	0	0	0
Advances - In	11,320	811,318	0	0	0	0
Transfers - In	0	(2,830)	348,387	0	0	0
Net Adjustment						
for Expenditure Accruals	784,121	1,453,096	(1,358,052)	223,808	0	0
Debt Principal Payments	35,590	5,119	(2,830,212)	(2,746,573)	0	0
Interest and Fiscal Charges	1,851	365	(342,635)	(10,803)	0	0
Advances - Out	(1,092,621)	(38,189)	0	(365,933)	0	0
Transfers - Out	0	2,830	0	(89,768)	0	0
Encumbrances	(2,184,945)	(2,515,815)	0	(669,546)	0	0
Excess of Expenditures for Non-Budgeted Funds	0	0	0	0	0	203,875
Budget Basis	(\$1,483,164)	\$5,205,624	\$204,854	\$1,343,557	(\$2,639)	\$0

Muskingum County, Ohio

**Notes to the General Purpose Financial Statements
December 31, 2001**

Net Income (Loss)/Excess of Revenues and Other Financing Sources
Over (Under) Expenses, Operating Transfers, and Advances
All Proprietary Fund Types and Component Unit

	Enterprise	Internal Service	Muskingum Starlight Industries, Inc. (Component Unit)
GAAP Basis	\$1,034,970	(\$1,149,119)	\$24,363
Net Adjustment			
for Revenue Accruals	(1,893,613)	0	0
Unreported Cash	885	507	0
Advances - In	0	674,105	0
Loss on Disposal of Fixed Assets	59,682	0	0
Transfers - In	(204,151)	0	0
Net Adjustment			
for Expense Accruals	140,161	(56,033)	0
Interest and Fiscal Charges	320,701	0	0
Depreciation	707,484	0	0
Transfers - Out	(54,468)	0	0
Capital Outlay	(501,160)	0	0
Loss on Acquisition of Sewer District	1,358,052	0	0
Encumbrances	(573,963)	0	0
Excess of Net Income for			
Non-Budgeted Activity	0	0	(24,363)
Budget Basis	\$394,580	(\$530,540)	\$0

NOTE 5 - COMPLIANCE AND ACCOUNTABILITY

Fund Deficits:

The following funds had deficit fund balances/retained earnings as of December 31, 2001:

Muskingum County, Ohio

**Notes to the General Purpose Financial Statements
December 31, 2001**

Fund Type/Fund	Deficit Fund Balance/ Retained Earnings
Special Revenue Funds:	
Public Assistance	\$798,074
County Home	67,670
Youth Services	1,940
Litter Control	4,396
Senior Citizens Center	25,490
Capital Projects Funds:	
Detention Center Construction	329,262
Issue II	27,891
Brandywine Loop Construction	280,783
Energy Improvement	521,114
Sewer Enterprise Fund	7,903,475
Health Self-Insurance Internal Service Fund	1,712,678

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

Legal Compliance:

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

Fund Type/Fund	Excess
Special Revenue Funds:	
County Home Levy	\$42,560
Block Grants	12,911
Ohio Childrens Trust	3,308
Chapter I Starlight	47,311
Senior Citizens Center Levy	39,101
Victim of Criminals	459
Brandywine Loop Construction Capital Projects Fund	188,148

Muskingum County, Ohio

**Notes to the General Purpose Financial Statements
December 31, 2001**

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	
General Government - Judicial	
Detention Home	
Materials and Supplies	\$2,971
Health	
Crippled Childrens Aid	2,696
Special Revenue Funds:	
Motor Vehicle and Gasoline Tax	
Public Works	
Intergovernmental	128,456
Starlight Levy	
Operating Transfers - Out	90,445
Home Detention (Electronic Monitor)	
Public Safety	
Fringe Benefits	1,112
Commissary	
Public Safety	
Materials and Supplies	90,933
Childrens Services Christmas	
Human Services	
Materials and Supplies	2,485
Sewer Debt Service Fund	
Other Financing Uses	758,052
Capital Projects Funds:	
Issue II	
Debt Service	
Principal Retirement	38,084
Interest and Fiscal Charges	2,097

(continued)

Muskingum County, Ohio

Notes to the General Purpose Financial Statements
December 31, 2001

<u>Fund Type/Fund (continued)</u>	<u>Excess</u>
Expendable Trust Funds:	
Besser Trust	
Human Services	
Capital Outlay	\$522
Waltz Trust	
Human Services	
Capital Outlay	1,385
Casner Trust	
Human Services	
Capital Outlay	3,822
Robinson Trust	
Human Services	
Capital Outlay	271
Water Enterprise Fund	
Contractual Services	555
Internal Service Funds:	
Health Self-Insurance	
Claims and Judgments	737,780
Workers' Compensation Self-Insurance	
Claims and Judgments	108,891
Contractual Services	54,313

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.

Muskingum County, Ohio

**Notes to the General Purpose Financial Statements
December 31, 2001**

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;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed five percent of the County's total average portfolio; and
10. Bankers acceptances for a period not to exceed 270 days and in an amount not to exceed ten percent of the County's total average portfolio.

Muskingum County, Ohio

Notes to the General Purpose Financial Statements December 31, 2001

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 \$30,576 in undeposited cash on hand which is included on the balance sheet of the County as part of "Equity in Pooled Cash and Cash Equivalents" and "Cash and Cash Equivalents in Segregated Accounts".

Deposits:

At year-end, the carrying amount of the County's deposits was \$60,412,441, and the bank balance was \$61,984,074. Of the bank balance:

- A. \$966,869 was covered by federal depository insurance;
- B. \$61,017,205 was uninsured and uncollateralized. Although all statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

Investments:

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

Muskingum County, Ohio

Notes to the General Purpose Financial Statements December 31, 2001

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

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

	Cash and Cash	
	Equivalents/Deposits	Investments
GASB Statement 9	\$60,343,017	\$100,000
Certificate of Deposit with a maturity of more than 90 days	100,000	(100,000)
Undeposited Cash	(30,576)	
GASB Statement 3	<u>\$60,412,441</u>	<u>\$0</u>

B. Component Units

At year end, the carrying amount of Muskingum Starlight Industries, Inc. deposits was \$406,238 and the bank balance was \$405,710. Of the bank balance, \$303,529 was covered by federal depository insurance and \$102,181 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.

At year-end, the carrying amount of the Transportation Improvement District's deposits was \$765,943 and the bank balance was \$985,912. Of the bank balance, \$100,000 was covered by federal depository insurance and \$855,912 was uninsured and uncollateralized. Although the collateral was covered by securities held by the financial institution's agent in the name of the District, non-compliance with federal requirements could potentially subject the District to a successful claim by the FDIC..

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 2001 for real and public utility property taxes represents collections of 2000 taxes. Property tax payments received during 2001 for tangible personal property (other than public utility property) is for 2001 taxes.

2001 real property taxes are levied after October 1, 2001, on the assessed value as of January 1, 2001, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2001 real property taxes are collected in and intended to finance 2002.

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. 2001 public utility property taxes became a lien December 31, 2000, are levied after October 1, 2001, and are collected in 2002 with real property taxes. 2001 tangible personal property taxes are levied after October 1, 2000, on the value as of December 31, 2000.

Muskingum County, Ohio

Notes to the General Purpose Financial Statements December 31, 2001

Collections are made in 2001. Tangible personal property assessments are 25 percent of true value.

The full tax rate for all County operations for the year ended December 31, 2001, was \$13.65 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2001 property tax receipts were based are as follows:

Real Property	\$1,008,288,560
Public Utility Personal Property	71,615,740
Tangible Personal Property	149,599,655
Total Assessed Value	<u>\$1,229,503,955</u>

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

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

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

Property taxes receivable represents real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2001 and for which there is an enforceable legal claim. Although total property tax collections for the next year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31, nor are they intended to finance 2001 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 2001 amounted to \$13,246,444.

Muskingum County, Ohio

Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 9 - RECEIVABLES

A. Primary Government

Receivables at December 31, 2001, 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, revolving loans, and intergovernmental receivables arising from grants, entitlements and shared revenues. Included in total receivables is \$840,225 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:

<u>Fund Type/Source</u>	<u>Amount</u>
General Fund:	
Homestead and Rollback	\$272,614
Breakfast/Lunch Reimbursement	1,872
Public Defender	65,827
Housing of Prisoners	8,100
Detention Reimbursements	7,775
Miscellaneous Reimbursements	6,811
Total General Fund	<u>362,999</u>
Special Revenue Funds:	
Homestead and Rollback	935,287
Permissive Tax	29,811
Equitable Sharing	7,225
Boarding Homes	5,396
COPS Grant	20,746
DARE Grant	14,891
Victims of Criminals Grant	18,495
Mediation Court Grant	13,299
Population Reduction Grant	14,710
Litter Grant	11,320
Community Corrections Grant	106,213
Community Development Grants	1,014,454
Gasoline Excise Tax	669,626
Children Services Advance	1,229,645
Child Support Enforcement Agency Advance	87,726
Starlight School Levy Monies	351,039
Public Assistance Monies	19,333
Miscellaneous Grants/Reimbursements	12,499
Total Special Revenue Funds	<u>4,561,715</u>

(continued)

Muskingum County, Ohio

**Notes to the General Purpose Financial Statements
December 31, 2001**

<u>Fund Type/Source (Continued)</u>	<u>Amount</u>
Debt Service Funds:	
Homestead and Rollback	<u>\$12,680</u>
Capital Projects Funds:	
OPWC Grant	<u>8,106</u>
Agency Funds:	
Homestead and Rollback	91,445
Permissive Tax	15,736
Motor Vehicle Licenses	2,229,922
Estate Tax	563,644
Township Gas	605,915
Local Government	<u>3,776,099</u>
Total Agency Funds	<u>7,282,761</u>
Grand Total All Fund Types	<u><u>\$12,228,261</u></u>

The County entered into Tax Increment Financing Agreements with The Longaberger Company during 1999 and Lowe's Home Center, Inc. during 1994 for the construction of a distribution center and infrastructure improvements. To encourage these improvements, the companies were granted an exemption from paying any property taxes on the new construction; however, payment in lieu of taxes are made to the County in an amount equal to the real property taxes that otherwise would have been due. These payments are being used to finance the above improvements and will continue until the earlier of 30 years or until the revenue in lieu of taxes equals or exceeds the costs of the improvements. A receivable for the amount that will be received by the County in fiscal year 2002 has been recorded in the Redevelopment Tax Equivalent Special Revenue Fund and the Brandywine Loop Construction Capital Projects Fund with corresponding credits to deferred revenue. The receivables represent amounts measurable at December 31, 2001.

During 2001, several tax abatement agreements were entered into between the County and local businesses to encourage economic growth in the County. In addition to the abatements, the businesses also agreed to make tax increment financing payments in lieu of taxes. Each agreement states a specified percentage that the businesses will pay based on what the property taxes would normally have been. The receivables and corresponding deferred revenue have been recorded in each of the levied funds.

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

B. Component Unit

The Muskingum Starlight Industries, Inc. accounts receivable were considered to be fully collectible at December 31, 2001; therefore, no allowance for doubtful accounts has been recorded.

Muskingum County, Ohio

**Notes to the General Purpose Financial Statements
December 31, 2001**

Receivables at December 31, 2001 for the Transportation Improvement District consisted of loan draw downs, contract and intergovernmental grants. All receivables are considered collectible in full due to the stable condition of State Loan programs, the current fiscal year guarantee of federal funds, and the executed contracts with the Muskingum County Commissioners.

A summary of the principal items of receivables follows:

	<u>Amounts</u>
Capital Projects Fund:	
Loan Receivable	\$713,111
Intergovernmental Receivable	<u>51,826</u>
Total Capital Projects Fund	<u>764,937</u>
Debt Service Funds:	
Contracts Receivable	<u>8,344,360</u>
Total All Funds	<u><u>\$9,109,297</u></u>

NOTE 10 - FIXED ASSETS

A summary of the enterprise funds and Muskingum Starlight Industries, Inc. fixed assets at December 31, 2001, respectively, follows:

<u>Category</u>	<u>Enterprise Funds</u>	<u>Muskingum Starlight Industries, Inc. (Component Unit)</u>
Land	\$0	\$0
Buildings	466,900	6,807
Improvements other than Buildings	32,539,694	0
Machinery, Equipment, Furniture, and Fixtures	128,305	142,144
Vehicles	173,634	72,915
Construction in Progress	689,356	0
Total	<u>33,997,889</u>	<u>221,866</u>
Accumulated Depreciation	<u>(9,492,564)</u>	<u>(175,545)</u>
Net Fixed Assets	<u><u>\$24,505,325</u></u>	<u><u>\$46,321</u></u>

A summary of the changes in general fixed assets during 2001 follows:

Muskingum County, Ohio

**Notes to the General Purpose Financial Statements
December 31, 2001**

Category	Restated Balance			Balance
	January 1, 2001	Additions	Deletions	December 31, 2001
Land	\$2,345,105	\$0	\$0	\$2,345,105
Buildings	24,226,742	8,539,485	0	32,766,227
Improvements other than Buildings	337,500	0	0	337,500
Machinery, Equipment				
Furniture and Fixtures	3,929,335	401,319	182,349	4,148,305
Vehicles	6,580,440	590,545	744,561	6,426,424
Construction in Progress	8,417,068	243,286	8,270,270	390,084
Total	\$45,836,190	\$9,774,635	\$9,197,180	\$46,413,645

NOTE 11 - RISK MANAGEMENT

A. Primary Government

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

Coverage is as follows:

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

Liability Coverage:

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

Crime Coverage:

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

Boiler and Machinery Coverage: \$100,000,000 each accident

Muskingum County, Ohio

**Notes to the General Purpose Financial Statements
December 31, 2001**

Deductible: \$2,500 each and every loss and/or claim and or occurrence

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

The County maintains a limited risk health insurance program for employees. Premiums are paid to a third party administrator, CoreSource, Inc. The claims are processed and monitored by a County insurance administrator in conjunction with the third party administrator. An internal service fund is presented in the financial statements and reflects premiums paid into the health self-insurance internal service fund by other funds which are available to pay claims and administrative costs, and establish claim reserves. An excess coverage insurance policy covers individual claims in excess of \$90,000 and aggregate annual claims in excess of \$6,366,949.

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

During 2000, the County entered into an agreement with the Ohio Bureau of Workers' Compensation changing their workers' compensation coverage from a self-insured program to the Workers' Compensation Group Rating Plan, an insurance purchasing pool. However, during 2001, the County paid the required premium for the Group Rating Plan from the accumulated balance in the Workers' Compensation Self-Insurance Internal Service Fund on behalf of the other County funds.

The claims liabilities of the Self-Insurance Health and Self-Insurance Workers' Compensation Internal Service Funds of \$1,038,573 and \$338,017, respectively, reported at December 31, 2001 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 2000 and 2001 were:

Fund	Balance at Beginning of Year	Change in Estimate	Current Year Claims	Claims Payments	Balance at End of Year
Self Insurance Health					
2000	\$800,516	\$0	\$2,703,419	\$2,560,511	\$943,424
2001	943,424	0	5,248,794	5,153,645	1,038,573
Self-Insurance Workers' Compensation					
2000	301,161	0	276,150	88,112	489,199
2001	489,199	(84,582)	42,291	108,891	338,017

Muskingum County, Ohio

**Notes to the General Purpose Financial Statements
December 31, 2001**

B. Component Unit

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

- General Liability; and
- Vehicles.

NOTE 12 - DEFINED BENEFIT PENSION PLANS

A. Public Employees Retirement System

All County full-time employees, other than certified teachers with the Board of Mentally Retarded/Developmentally Disabled (MRDD), contribute to the 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.

Plan members, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations; law enforcement employees (sheriff and sheriff deputies) contribute 10.1 percent; all other law enforcement employees contribute 9 percent. For plan members, other than those engaged in law enforcement, the County was required to contribute 9.25 percent of covered salary for 2001, increased from 6.54 percent in 2000. For 2000, PERS instituted a temporary employer rate rollback for state and local governments. The County contribution for all law enforcement employees for 2001 was 12.4 percent, increased from 11.4 percent in 2000. Contributions are authorized by State statute. The contribution rates are determined actuarially. The County's contributions to PERS for the years ended December 31, 2001, 2000, and 1999 were \$2,547,806, \$1,715,964, and \$2,102,978, respectively. The full amount has been contributed for 2000 and 1999. 99 percent has been contributed for 2001 with the remainder being reported as a fund liability.

B. State Teachers Retirement System (STRS)

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

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**Notes to the General Purpose Financial Statements
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Plan members are required to contribute 9.3 percent of their annual covered salary to fund pension obligations and the County is required to contribute 9.5 percent, an increase from 6 percent in 2000. 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, 2001, 2000, and 1999 were \$75,859, \$45,051, and \$42,718, respectively. The full amount has been contributed for 2000 and 2001. 99 percent has been contributed for 2001 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 (PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit and primary survivor recipients of such retirees. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement Number 12, "Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Governmental Employers". A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care based on authority granted by State statute. The 2001 employer contribution rate was 13.55 percent of covered payroll for employees not engaged in law enforcement; 4.3 percent was the portion that was used to fund health care. For 2000, the employer contribution rate was 10.84 percent of covered payroll for employees not engaged in law enforcement; 4.3 percent was used to fund health care. The employer contribution rate for law enforcement employees for 2001 was 16.7 percent; 4.3 percent was used to fund health care. For 2000, the employer contribution rate was 15.7 percent of covered payroll for law enforcement employees; 4.3 percent was used to fund health care.

Benefits are advance-funded using the entry age normal cost method. Significant actuarial assumptions, based on PERS's latest actuarial review performed as of December 31, 2000, include a rate of return on investments of 7.75 percent, an annual increase in active employee total payroll of 4.75 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .54 percent and 5.1 percent based on additional annual pay increases. Health care premiums were assumed to increase 4.75 percent annually. All investments are carried at market. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets.

The number of active contributing participants was 411,076. The County's actual contributions for 2001 which were used to fund postemployment benefits were \$1,141,018. The actual contribution and the actuarially required contribution amounts are the same. PERS's net assets available for payment of benefits at December 31, 2000, (the latest information available) were \$11,735.9 million. The actuarially accrued liability and the unfunded actuarial accrued liability were \$14,364.6 million and \$2,628.7 million, respectively.

Muskingum County, Ohio

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

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

B. State Teachers Retirement System (STRS)

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

Benefits are funded on a pay-as-you-go basis. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By Ohio law, the cost of coverage paid from STRS funds is included in the employer contribution rate, currently 14 percent of covered payroll. For fiscal year 2000, the board allocated employer contributions equal to 4.5 percent of covered payroll to the Health Care Reserve Fund. For the County this amount equaled \$35,933 during 2001.

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

NOTE 14 - OTHER EMPLOYEE BENEFITS

A. Compensated Absences

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated, unused vacation time is paid upon separation if the employee has at least one year of service with the County. Accumulated, unused sick leave and compensatory time are paid upon retirement to an employee at varying rates depending on length of service and department policy. As of December 31, 2001 the liability for compensated absences was \$2,216,942 for the entire County.

B. Other Health Insurance Options

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

Muskingum County, Ohio

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

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

NOTE 15 - CAPITAL LEASES - LESSEE DISCLOSURE

In prior years, the County has entered into capitalized leases for a satellite system and an inserter system. 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 \$77,490 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 2001 totaled \$40,709.

Future minimum lease payments are as follows:

<u>Year</u>	<u>Amount</u>
2002	\$23,013
Less: Amount Representing Interest	<u>(360)</u>
Present Value of Net Minimum Lease Payments	<u><u>\$22,653</u></u>

NOTE 16 - CONTRACTUAL COMMITMENTS

As of December 31, 2001, the County had a contractual purchase commitment for the following project:

<u>Project</u>	<u>Fund</u>	<u>Purchase Commitments</u>	<u>Amounts Paid as of 12/31/01</u>	<u>Amounts Remaining on Contracts</u>
	Real Estate			
Computerized Mapping	Assessment	\$748,000	\$194,242	\$553,758

NOTE 17 - LONG-TERM DEBT

A. Primary Government

Changes in the County's long-term obligations during 2001 consist of the following:

Muskingum County, Ohio

**Notes to the General Purpose Financial Statements
December 31, 2001**

	Outstanding 12/31/2000	Additions	Deletions	Outstanding 12/31/2001
General Long-Term Obligations:				
General Obligation Bonds:				
1989-Variable Interest Rate County Office Building Improvement Bonds	\$1,765,000	\$0	\$125,000	\$1,640,000
1999-Variable Interest Rate Child Support Enforcement Building Bonds	3,870,000	0	135,000	3,735,000
1989-7.03% Library Bonds	840,000	0	640,000	200,000
1999-Variable Interest Rate Juvenile Detention Facility Bonds	4,840,000	0	165,000	4,675,000
1998-Variable Interest Rate County Facilities Refunding Bonds	6,065,000	0	325,000	5,740,000
Total General Obligation Bonds	17,380,000	0	1,390,000	15,990,000
Special Assessment Debt:				
1990-5.0% Avondale Special Assessment Bonds	86,965	0	2,965	84,000
1989-7.89% Falls Special Assessment OWDA	406,831	0	47,862	358,969
1989-7.89% Maysville Special Assessment OWDA	240,559	0	17,819	222,740
1996-Variable Interest Nob Hill Special Assessment B Bonds	535,000	0	20,000	515,000
Total Special Assessment Debt	1,269,355	0	88,646	1,180,709
Compensated Absences	1,890,745	468,231	257,015	2,101,961
Long-Term Contracts Payable - Port Authority	1,129,539	0	459,402	670,137
Long-Term Contracts Payable - TID	3,807,206	4,537,154	0	8,344,360
Capital Lease	63,362	0	40,709	22,653
Early Retirement Incentive Payable	1,112,948	310,049	392,480	1,030,517
Total General Long-Term Obligations	26,653,155	5,315,434	2,628,252	29,340,337

(continued)

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**Notes to the General Purpose Financial Statements
December 31, 2001**

(continued)	Outstanding 12/31/2000	Additions	Deletions	Outstanding 12/31/2001
Enterprise Funds:				
1999-Variable Interest Rate East Muskingum Project General Obligation Refund Bonds	\$1,285,000	\$0	\$25,000	\$1,260,000
1990-5.00% Avondale Project General Obligation Bonds	1,035	0	35	1,000
Total General Obligation Bonds	1,286,035	0	25,035	1,261,000
1990-5.00% Avondale Sewer Revenue Bonds	160,100	0	2,400	157,700
1990-Variable Interest Rate East Muskingum Sewer Revenue Bonds	1,077,600	0	16,200	1,061,400
1993-5.125% East Muskingum Series F Improvement Bonds	591,800	0	8,700	583,100
Total Revenue Bonds	1,829,500	0	27,300	1,802,200
2001 5.65% Water Extension Planning and Design - OWDA	0	555	0	555
2001 5.39% Falls Township - OWDA	0	758,052	67,060	690,992
1989-7.89% Maysville Mortgage Revenue - OWDA	357,990	0	15,817	342,173
Total OWDA Loans	357,990	758,607	82,877	1,033,720
Total Enterprise Long-Term Obligations	\$3,473,525	\$758,607	\$135,212	\$4,096,920
Total All Long-Term Obligations	\$31,193,974	\$6,074,040	\$3,830,757	\$33,437,257

The 1989 County Office Building Improvement Bonds were used to construct and make improvements to the County office and Welfare Department building which houses the Health Department, Welfare Department, and Childrens Services and provides space to the County Board of Education. The 1989 debt is being retired with rent payments and in the event that rent is deficient, property taxes will be used for the debt repayment. During 1999, the County issued \$9,000,000 in various interest rate general obligation bonds used in the construction of a child support enforcement agency building and a juvenile detention facility. The bonds are backed by the full faith and credit of the County and are going to be repaid from property taxes. During 1999, the County issued \$1,365,000 in East Muskingum Sewer General Obligation Refunding Bonds. The proceeds were used to pay \$1,292,100 in outstanding 1990 East Muskingum Sewer Revenue bonds which resulted in a current refunding of the 1990 bonds outstanding. These refunding bonds will be repaid from Sewer Enterprise Fund revenues. The refunding resulted in a difference between the net carrying amount of the debt and the acquisition price. This difference, reported in the accompanying financial statements as an increase to bonds payable, is being amortized to interest expense through the year 2029 using the straight-line method. The amount amortized for 2001 is \$1,137. The County completed the current refunding to reduce its total debt service payments over the next 18 years.

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**Notes to the General Purpose Financial Statements
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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	\$1,260,000	\$1,000	\$1,261,000
Unamortized Accounting Gain	(30,038)	0	(30,038)
Balance Net of Accounting Gain	\$1,229,962	\$1,000	\$1,230,962

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.

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, 2001 is \$4,099,599.

Annual debt service requirements to maturity for general obligation bonds, including interest of \$8,482,863, are as follows:

Year Ending December 31,	General Long-Term Obligations	Enterprise Fund	Total
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
2007-2011	7,367,671	455,545	7,823,216
2012-2016	5,514,843	449,652	5,964,495
2017-2021	2,541,872	448,936	2,990,808
2022-2026	0	452,963	452,963
2027-2029	0	21,170	21,170
Total	\$23,454,299	\$2,279,564	\$25,733,863

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**Notes to the General Purpose Financial Statements
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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 benefited property owners. In the event the property owners do not pay their assessments, the County would be responsible for the debt service payment. Special assessment bond debt service requirements to maturity, including \$456,143 of interest, are as follows:

<u>Year Ending December 31,</u>	<u>Amount</u>
2002	\$58,520
2003	62,022
2004	60,498
2005	58,950
2006	57,377
2007-2011	323,061
2012-2016	381,356
2017-2021	23,335
2022-2026	19,914
2027-2030	10,110
Total	<u>\$1,055,143</u>

Special assessment OWDA debt service requirements to maturity, including \$239,633 of interest, are as follows:

<u>Year Ending December 31,</u>	<u>Amount</u>
2002	\$111,577
2003	106,395
2004	101,213
2005	96,031
2006	90,848
2007-2011	264,403
2012-2014	50,875
Total	<u>\$821,342</u>

The County will pay compensated absences and the early retirement incentives 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 County will pay the Transportation Improvement District long-term contract payable from tax increment financing and other non-tax revenues. The long-term contract payable applicable to the Port Authority will be repaid from General Fund revenues.

Muskingum County, Ohio

**Notes to the General Purpose Financial Statements
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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. During 2001, the County issued an OWDA loan in the amount of \$758,052. The proceeds of this loan were used for the retirement of a loan issued to the Falls Township Sewer District (see Note 29). This loan will be repaid from the revenues derived from the operation of the sewer system. During 2001, the County has drawn down \$555 of an approved \$155,000 OWDA loan for water extension planning and design. An amortization schedule will not be available until the entire amount of the loan has been drawn down or the project is complete. The loan will be repaid from revenues derived from the operation of the water system.

Revenue bond debt service requirements to maturity, including \$1,665,299 of interest, are as follows:

<u>Year Ending December 31,</u>	<u>Amount</u>
2002	\$119,539
2003	119,492
2004	119,575
2005	119,578
2006	119,599
2007-2011	597,902
2012-2016	597,675
2017-2021	597,802
2022-2026	597,928
2027-2030	478,409
Total	<u>\$3,467,499</u>

Annual debt service requirements to maturity for the Sewer Maysville OWDA and Falls Township OWDA mortgage revenue debt, including interest of \$305,011, are as follows:

<u>Year Ending December 31,</u>	<u>Amount</u>
2002	\$219,040
2003	219,040
2004	219,040
2005	219,040
2006	131,551
2007-2011	220,310
2012-2014	110,155
Total	<u>\$1,338,176</u>

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, 2001, \$102,315,000 of industrial revenue bonds have been issued, and \$78,649,206 remained outstanding.

Muskingum County, Ohio

Notes to the General Purpose Financial Statements December 31, 2001

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, 2001, \$1,540,000 of certificates of participation remained outstanding. The insubstance defeasance occurred for the lease and base lease for the County office building which house childrens services, the health department and the board of education.

An agreement between the State of Ohio, Department of Transportation (ODOT), and the Muskingum County Transportation Improvement District ("District") was entered into on December 23, 1998. 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. The County is accumulating revenues from a tax increment financing agreement, along with a guarantee reserve, in order to meet the debt service requirements on the loan.

As collateral for the loan, the State Infrastructure Bank has received an assignment of all use payments from Muskingum County and an assignment of Tax Increment Financing from the Longaberger Company. As of December 31, 2001, the District has drawn down \$7,631,249 from the loan and Muskingum County has established a Guaranty Fund to collateralize the loan. Based upon the cooperative agreement, the County's financial statements reflect a long-term contract payable in the amount of \$8,344,360 at December 31, 2001. The long-term contracts payable amount reported in the County's financial statements is also reflected on the Transportation Improvement District's financial statements as a loan payable to the State Infrastructure Bank. The Transportation Improvement District's liability is offset by a receivable from the County in the same amount. The amortization schedule is not presented because it will not be known until the full amount to be borrowed has been determined.

The County entered into an agreement with the Muskingum County Port Authority and the City of Zanesville for construction of infrastructure improvements on April 1, 2000. The terms of the agreement call for an OWDA loan to be obtained by the Port Authority in the amount of \$2,100,000, to be repaid over a period of five years. The City of Zanesville and Muskingum County agree to pay annually, one-half of the required principal and interest requirements of the OWDA loan. The estimated cost to the County for the balance of this contract for the years 2002, 2003, and 2004 are \$229,701, \$223,379, and \$217,057, respectively.

The County's overall legal debt margin at December 31, 2001 was \$29,237,599.

B. Component Unit

The changes in the Transportation Improvement District's long-term obligation during 2001 is as follows:

Muskingum County, Ohio

**Notes to the General Purpose Financial Statements
December 31, 2001**

	Interest Rate	Outstanding 12/31/2000	Issued	Retired	Additional Loan Proceeds	Outstanding 12/31/2001
Ohio Department of Transportation Loan	4.25%	\$2,739,914	\$4,891,335	\$0	\$713,111	\$8,344,360

The District entered into a loan agreement with the Ohio Department of Transportation where the District was to receive up \$11,060,000 of loan proceeds, plus the refinancing of projected accumulated interest in the amount of \$470,050, to be repaid over 20 years. As collateral for the loan, the State Infrastructure Bank has received an assignment of all use payments from Muskingum County and an assignment of Tax Increment Financing from the Longaberger Company. Loans payable include \$713,111 of capital outlay expenditures eligible to be drawn down from the loan as of December 31, 2001.

Based on the preliminary terms of the project, the anticipated loan payments, including interest and administrative fees of \$5,083,494, are as follows:

<u>Year Ending December 31.</u>	<u>Amount</u>
2002	\$461,487
2003	922,975
2004	922,975
2005	922,975
2006	922,975
2007-2011	4,614,873
2012-2016	4,614,873
2017-2020	3,230,411
Totals	<u>\$16,613,544</u>

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

NOTE 18 - NOTES PAYABLE

The following summarizes the note transactions for the year ended December 31, 2001:

Muskingum County, Ohio

**Notes to the General Purpose Financial Statements
December 31, 2001**

	Interest Rate	Outstanding 12/31/2000	Issued	Retired	Outstanding 12/31/2001
Capital Projects Funds:					
Energy Conservation Loan	5.60%	\$570,645	\$0	\$58,489	\$512,156
Brandywine Extension	2.45%	440,000	370,000	440,000	370,000
Detention Center Construction	3.21%	2,650,000	2,650,000	2,650,000	2,650,000
Issue 2	2.00%	0	41,065	0	41,065
Issue 2	0.00%	4,340	0	4,340	0
Issue 2	2.00%	16,966	0	4,116	12,850
Issue 2	2.00%	75,192	0	29,628	45,564
Total Capital Projects Funds		3,757,143	3,061,065	3,186,573	3,631,635
Enterprise Funds:					
Sewer Improvement Notes	2.80%	1,980,000	1,980,000	1,980,000	1,980,000
Falls Township Sewer District Notes	3.21%	0	600,000	0	600,000
Ash Meadows Sanitary Improvement Notes	3.20%	275,000	275,000	275,000	275,000
Total Enterprise Funds		2,255,000	2,855,000	2,255,000	2,855,000
Total Note Transactions		\$6,012,143	\$5,916,065	\$5,441,573	\$6,486,635

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 eight 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 2007. The Sewer Improvement Notes, Falls Township Sewer District Notes, and the Ash Meadows Sanitary 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 \$120,959 is reflected the following table:

Year Ending December 31,	Amount
2002	\$90,445
2003	90,445
2004	90,445
2005	90,445
2006	90,445
2007-2008	180,890
Total	<u>\$633,115</u>

Muskingum County, Ohio

**Notes to the General Purpose Financial Statements
December 31, 2001**

Annual debt service requirements to maturity for the Issue 2 revenue anticipation notes, including interest of \$3,660, are as follows:

<u>Year</u>	<u>Amount</u>
2002	\$44,091
2003	28,599
2004	13,105
2005	8,672
2006	8,672
Total	<u>\$103,139</u>

NOTE 19 - OPERATING LEASES - LESSEE DISCLOSURE

The County has entered into a lease for land and a building in conjunction with the City of Zanesville. The County and City lease the Anchor Glass Facilities from the Zanesville/Muskingum County Port Authority and in turn rent the facilities to the Anchor Glass Corporation. During 2001 the County incurred expenditures of \$50,803 for the operating lease. The rental payments for the land and building through 2008 are as follows:

<u>Year Ending December 31,</u>	<u>Amount</u>
2002	\$125,281
2003	133,734
2004	123,047
2005	127,860
2006	130,750
2007-2008	<u>255,469</u>
Total	<u>\$896,141</u>

NOTE 20 - INTERFUND TRANSACTIONS

Interfund balances at December 31, 2001 consist of the following individual fund receivables and payables:

Muskingum County, Ohio

**Notes to the General Purpose Financial Statements
December 31, 2001**

Interfund Transactions	Receivable	Payable
Interfund Receivables/Payables:		
General Fund	\$1,092,621	\$0
Special Revenue Funds:		
Starlight School Levy	29,841	14,191
Chapter I Starlight	14,191	26,869
Block Grants	0	5,671
Litter	0	11,320
Youth Services	0	63
Starlight Title VI	0	2,972
Tactical Vests	0	962
County Home Levy	0	400,000
Victims of Criminals	0	500
Total Special Revenue Funds	<u>44,032</u>	<u>462,548</u>
Special Assessment Debt Service Fund	<u>116</u>	<u>0</u>
Sewer Enterprise Fund	<u>0</u>	<u>116</u>
Health Self-Insurance Internal Service Fund	<u>0</u>	<u>674,105</u>
Total Interfund Receivables/Payables	<u>\$1,136,769</u>	<u>\$1,136,769</u>
Due From/To Other Funds:		
General Fund	\$3,556,236	\$2,572
Special Revenue Funds:		
Dog and Kennel	0	16
Motor Vehicle Gasoline Tax	1,818,211	81
Public Assistance	0	37,543
Child Support Enforcement Agency	0	32,111
Children Services	1,888,935	
County Home	2,084,681	
Mental Health	1,041,578	
Starlight School Levy	3,551,253	
Tuberculosis Clinic Levy	416,937	
Computer Legal Research	16,724	
Sheriff Levy	426,375	
Senior Citizens Center	471,600	308
Total Special Revenue Funds	<u>11,716,294</u>	<u>70,059</u>
Debt Service Funds:		
Library Debt Service	124,216	0
Special Assessment Debt Service	2,278,929	0
Total Debt Service Funds	<u>2,403,145</u>	<u>0</u>

(continued)

Muskingum County, Ohio

**Notes to the General Purpose Financial Statements
December 31, 2001**

Interfund Transactions (continued)	Receivable	Payable
Sewer Enterprise Fund	\$0	\$55
Agency Funds:		
Real Estate Agency	0	13,343,647
Undivided General Personal	0	2,556,090
Muskingum County Park Commission	48,099	0
Health Agency	947,164	0
Court Agency	0	39,615
Undivided Estate	0	10,980
Local Government Revenue Assistance	0	165,656
Motor Vehicle License	0	1,818,211
Local Government Revenue	0	661,653
Hotel Lodging	0	2,400
Total Agency Funds	995,263	18,598,252
Total Due From/To Other Funds	\$18,670,938	\$18,670,938
Advances To/From Other Funds:		
General Fund	\$543,000	\$0
Sewer Enterprise Fund	0	543,000
	\$543,000	\$543,000

NOTE 21 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS AND COMPONENT UNIT

The County's Sewer Enterprise Fund accounts for the provision of sewer services. The Sunshine Child Care Center Enterprise Fund accounts for child care services provided to county employees and the general public. The Water Enterprise Fund accounts for the provision of water services. The Water Enterprise Fund is in the development stage. During the development stage, the Water Enterprise Fund reported \$496,894 in non-operating revenues in the form of contributed lines from governmental funds and tap-in fees from customers. The Water Enterprise Fund does not have an accumulated deficit during the development phase. The Muskingum Starlight Industries, Inc. (Component Unit) provides various services for the mentally retarded/developmentally disabled.

Muskingum County, Ohio

**Notes to the General Purpose Financial Statements
December 31, 2001**

	Sewer Enterprise Fund	Sunshine Child Care Enterprise Fund	Water Enterprise Fund	Total Primary Government	Muskingum Starlight Industries, Inc. (Component Unit)
Operating Revenues	\$1,762,495	\$57,251	\$0	\$1,819,746	\$682,347
Depreciation Expense	707,484	0	0	707,484	22,974
Operating Income/Loss	(320,408)	(944)	(555)	(321,907)	(10,871)
Net Non-Operating					
Revenues (Expenses)	1,488,322	0	495,894	1,984,216	35,234
Operating Transfers-In	764,715	0	0	764,715	0
Operating Transfers-Out	(34,002)	0	0	(34,002)	0
Net Income	540,575	(944)	495,339	1,034,970	24,363
Current Capital Contributions	1,669,894	0	496,894	2,166,788	0
Increase in Plant and Equipment	501,160	0	0	501,160	29,023
Net Working Capital	2,372,240	45,053	101,900	2,519,193	504,507
Total Assets	29,327,822	47,260	789,483	30,164,565	561,135
Bonds and Other Long-Term					
Liabilities Payable from Revenues	4,492,193	0	555	4,492,748	0
Total Equity	21,697,789	45,053	788,928	22,531,770	550,828
Encumbrances Outstanding at December 31, 2001	573,963	0	0	573,963	0

NOTE 22 - JOINTLY GOVERNED ORGANIZATIONS

A. Joint Solid Waste District

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

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 2001. 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.

Muskingum County, Ohio

**Notes to the General Purpose Financial Statements
December 31, 2001**

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 2001, Muskingum County contributed \$917,684 in tax levy revenue money through a 1.0 mill levy. The remaining revenues are provided by levies from other member counties, and state and federal grants awarded to the multi-county board. Since Muskingum County serves as the fiscal agent for the Board, the financial activity is presented in an agency fund. Continued existence of the Board is not dependent on the County's continued participation and the County has no equity interest in or financial responsibility for the Board. The Board has no outstanding debt.

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

The Mid Eastern Ohio Regional Council of Governments (MEORC) is a jointly governed organization which serves fourteen counties in Ohio. MEORC provides services to the mentally retarded and developmentally disabled residents in the participating counties. The Council is made up of the superintendents of each county's Board of Mental Retardation and Developmental Disabilities. Revenues are generated by fees and state grants. During 2001, the County contributed \$11,437 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 (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 2001, the County contributed Section 18 Program funds to the Authority in the amount of \$37,500. The continued existence of the Authority is not dependent on the County's continued participation and the County has no equity interest in or financial responsibility for the Authority. The Authority has no outstanding debt. The Authority is a component unit of the City of Zanesville.

Muskingum County, Ohio

Notes to the General Purpose Financial Statements December 31, 2001

E. Zanesville-Muskingum Family and Children First Council

The Zanesville-Muskingum Family and Children First Council is a jointly governed organization created under Ohio Revised Code Section 121.37. The Council is comprised of the following members: Director of the Zanesville-Muskingum County Health Department, Superintendent of the Zanesville City School District, Superintendent of the Muskingum County Educational Service Center, Director of the ADAMH Board, Director of the Muskingum County Department of Job and Family Services, Director of the Muskingum County Childrens Services Board, an United Way representative, an Eastside Community Services representative, a Zanesville Civic League representative, a Behavioral Health representative, a county commissioner, representatives from the public sector, and a representative from a local hospital. During 2001, the County contributed \$5,500 to the Council. Continued existence of the Council is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding.

F. Area Agency on Aging

The Area Agency on Aging is a regional council of governments that assists nine counties including Muskingum County in providing services to senior citizens in the Council's service area. The Council is governed by a board of directors comprised of one representative appointed by each participating county. The board has total control over budgeting, personnel and all other financial matters. The Area Office on Aging receives Title III monies to be used for programs within the member counties. During 2001, 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 a nine cent per capita membership fee based upon the most recent U.S. census. During 2001, OMEGA received \$7,080 from Muskingum County. The continued existence of OMEGA is not dependent on the County's continued participation and the County does not have an equity interest in or a financial responsibility for OMEGA. OMEGA has no outstanding debt.

Muskingum County, Ohio

**Notes to the General Purpose Financial Statements
December 31, 2001**

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 2001, the CBCF received no monies from Muskingum County. The continued existence of the CBCF is not dependent on the County's continued participation and the County does not have an equity interest in or a financial responsibility for the CBCF. The CBCF has no outstanding debt.

I. Zanesville/Muskingum County Port Authority

The Zanesville/Muskingum County Port Authority (Authority) is a jointly governed organization under the laws of the State of Ohio. The Authority is governed by a four member board of directors. The board is comprised of two members appointed by Muskingum County and two members appointed by City of Zanesville. The Authority's primary function is to promote economic growth and development in the County. The Authority derives its revenues from rental income, interest income and annual contributions from the County and the City. The County and City currently lease the Anchor Glass Facilities from the Authority pursuant to a 1988 operating lease agreement. The County and City sublease the facilities to the Anchor Glass Corporation. The payments are used for the payment of the Authority's outstanding bonds. The County's share of the Anchor Glass Corporation's rent income and the related operating lease payments are reflected in the General Fund. In addition to the required operating lease and long-term contract payable payments, the County and City contributed \$120,000 each to the Authority during 2001. Separately issued financial statements can be obtained from the Zanesville/Muskingum County Port Authority, Zanesville, Ohio.

Muskingum County, Ohio

**Notes to the General Purpose Financial Statements
December 31, 2001**

NOTE 23 - RELATED ORGANIZATIONS

A. Muskingum County Convention Facilities Authority

The Muskingum County Convention Facilities Authority (Authority) was created pursuant to State Statutes for the purpose of acquiring, constructing, equipping and operating a convention facility in Muskingum County. The Authority operates under the direction of an eleven member appointed board of directors. The board consists of six members appointed by Muskingum County, three members appointed by the Mayor of the City of Zanesville and two members appointed by the remaining municipal corporations located within the County. The board exercises total control over the operation of the district including budgeting, appropriating, contracting and designating management. The authority receives funding in the form of excise tax on hotels and motels in the amount of four percent of each transaction occurring within the boundaries of Muskingum County. The County is prohibited from contributing to the operations of the Convention Authority by State Law. During 2001, the Authority received \$401,856 from excise taxes and rental income. The Authority has no outstanding debt. Complete financial information can be obtained from the Muskingum County Conventions Facilities Authority, Zanesville, Ohio.

B. Zanesville Metropolitan Housing Authority

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

C. Muskingum County Park District

The Muskingum County Park District was created pursuant to the laws of the State of Ohio. The Park District is a legally separate entity which is governed by a three member board appointed by the probate court judge. The Park District Board may adopt budgets, hire and fire employees, and issue revenue debt without the approval of the County. The Park District received local government and local government revenue assistance monies during 2001. The County serves as fiscal agent for the Park District and the activity is reflected in the Park District Agency Fund.

Muskingum County, Ohio

**Notes to the General Purpose Financial Statements
December 31, 2001**

D. East Muskingum Water Authority

The East Muskingum Water Authority (Authority) was created pursuant to the laws of the State of Ohio by Muskingum County Municipal Court action in 1967. The Authority is a legally separate entity which is governed by a five member board of trustees appointed by the common pleas court judge. The board of trustees may adopt budgets, hire and fire employees, and issue revenue debt without the approval of the County. The Authority received revenues from charges for services during 2001. During 2000, the County purchased a ten percent interest in the Authority's water treatment plant and well-field. The County's undivided ten percent interest in the assets are reflected in the General Fixed Assets Account Group. By contractual agreement, the County will purchase water from the Authority based upon actual usage. The Authority currently has outstanding revenue debt. The Authority's complete financial information can be obtained from the East Muskingum Water Authority, Zanesville, Ohio.

NOTE 24 - PUBLIC ENTITY SHARED RISK POOL

The County Risk Sharing Authority, Inc. (CORSAs) 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 2001 was \$223,579.

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 2001, these contributions were \$231,058.

Muskingum County, Ohio

Notes to the General Purpose Financial Statements
December 31, 2001

The Transportation Improvement District currently utilizes office space of Zanesville Muskingum County Port Authority in the Welcome Center, located at 205 N. Fifth Street, Zanesville. The District has no general fixed assets to report.

NOTE 26 - FUND EQUITY RESERVES

The following reservations of fund balances existed as of December 31, 2001:

<u>Fund Type/Reserve Type</u>	<u>Amount</u>
General Fund:	
Fund Balance:	
Reserved for Encumbrances	\$1,895,592
Reserved for Inventory	278,023
Reserved for Advances	543,000
Reserved for Claimants	75,660
Total General Fund	<u>2,792,275</u>
Special Revenue Funds:	
Fund Balance:	
Reserved for Encumbrances	1,734,965
Reserved for Inventory	323,366
Reserved for Loans	6,236
Reserved for Loan Guaranty	925,000
Reserved for Long-Term Contracts Payable	375,690
Total Special Revenue Funds	<u>3,365,257</u>
Capital Projects Funds:	
Fund Balance:	
Reserved for Encumbrances	539,343
Reserved for Inventory	11,528
Total Capital Projects Funds	<u>550,871</u>
Grand Total All Reserves	<u><u>\$6,708,403</u></u>

NOTE 27 - FOOD STAMPS

The County's Department of Job and Family Services (Welfare) distributes, through contracting issuance centers, federal food stamps to entitled recipients within Muskingum County. The receipt and issuance of the stamps have the characteristics of a federal grant. However, the Department of Job and Family Services merely acts in an intermediary capacity. Therefore, the inventory value of these stamps is not reflected in the accompanying financial statements, as the only economic interest related to these stamps rests with the ultimate recipient. The County's Department of Job and Family Services had on hand for distribution \$77,149 of federal food stamps at December 31, 2001.

Muskingum County, Ohio

**Notes to the General Purpose Financial Statements
December 31, 2001**

NOTE 28 - CONTINGENT LIABILITIES

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

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

NOTE 29 – EXTRAORDINARY ITEM

On February 1, 2001, the County entered into an Acquisition and Dissolution Agreement with Falls Township Sewer District contemplating the transfer, subject to the approval of the common pleas court, of the District's assets and liabilities to the County. The Falls Township Sewer District was originally established to plan, construct and provide sewer service to resident in the District. Due to the Sewer District's inability to satisfy planning requirements, the County elected to acquire the sewer district pursuant to the Acquisition and Dissolution Agreement. The County received the sewer district's only asset, which was cash in the amount of \$170,000. In addition, the County assumed the Sewer District's liability to the Ohio Water Development Authority in the amount of \$1,358,052 which resulted in a loss on acquisition in the amount of \$1,034,970.

Muskingum County, Ohio

**Notes to the General Purpose Financial Statements
December 31, 2001**

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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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Property and Other Taxes	\$2,341,540	\$2,341,540	\$0
Permissive Sales Taxes	11,079,720	13,150,441	2,070,721
Charges for Services	2,941,531	3,064,677	123,146
Licenses and Permits	12,851	6,449	(6,402)
Fines and Forfeitures	340,809	359,955	19,146
Intergovernmental	2,627,616	2,550,894	(76,722)
Interest	2,940,000	2,963,603	23,603
Reimbursements	202,629	143,686	(58,943)
Rent	11,082	11,240	158
Payment in Lieu of Taxes	0	849	849
Other	40,402	77,174	36,772
<i>Total Revenues</i>	<u>22,538,180</u>	<u>24,670,508</u>	<u>2,132,328</u>
Expenditures:			
Current:			
General Government -			
Legislative and Executive			
Board of County Commissioners			
Salaries and Wages	545,811	531,125	14,686
Fringe Benefits	114,790	99,203	15,587
Materials and Supplies	113,395	95,177	18,218
Contractual Services	1,871,201	1,499,604	371,597
Capital Outlay	362,750	293,459	69,291
Other	1,121,752	898,398	223,354
<i>Total Board of County Commissioners</i>	<u>4,129,699</u>	<u>3,416,966</u>	<u>712,733</u>
County Auditor			
Salaries and Wages	288,680	280,425	8,255
Fringe Benefits	46,311	43,914	2,397
Materials and Supplies	32,690	32,320	370
Contractual Services	44,800	43,278	1,522
Capital Outlay	10,088	7,306	2,782
Other	100	64	36
<i>Total County Auditor</i>	<u>422,669</u>	<u>407,307</u>	<u>15,362</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, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
General Government - Legislative and Executive (continued)			
Assessing Personal Property			
Salaries and Wages	\$47,675	\$47,171	\$504
Fringe Benefits	7,029	6,576	453
Materials and Supplies	4,300	3,540	760
	<u>59,004</u>	<u>57,287</u>	<u>1,717</u>
<i>Total Assessing Personal Property</i>			
Assessing Real Property			
Salaries and Wages	42,633	42,092	541
Fringe Benefits	6,129	5,495	634
	<u>48,762</u>	<u>47,587</u>	<u>1,175</u>
<i>Total Assessing Real Property</i>			
County Treasurer			
Salaries and Wages	161,516	149,313	12,203
Fringe Benefits	30,455	22,476	7,979
Materials and Supplies	32,780	14,961	17,819
Contractual Services	3,000	1,631	1,369
Capital Outlay	12,000	11,275	725
Other	1,928	1,928	0
	<u>241,679</u>	<u>201,584</u>	<u>40,095</u>
<i>Total County Treasurer</i>			
Prosecuting Attorney			
Salaries and Wages	748,726	643,355	105,371
Fringe Benefits	124,456	94,627	29,829
Materials and Supplies	55,776	43,590	12,186
Contractual Services	21,980	12,726	9,254
Capital Outlay	52,351	50,067	2,284
Other	78,621	72,637	5,984
	<u>1,081,910</u>	<u>917,002</u>	<u>164,908</u>
<i>Total Prosecuting Attorney</i>			
Budget Commission			
Salaries and Wages	20,020	0	20,020
Fringe Benefits	3,458	0	3,458
Materials and Supplies	6,522	0	6,522
Capital Outlay	20,000	0	20,000
	<u>50,000</u>	<u>0</u>	<u>50,000</u>
<i>Total Budget Commission</i>			
Board of Revision			
Other	440	0	440
	<u>440</u>	<u>0</u>	<u>440</u>
<i>Total Board of Revision</i>			
Bureau of Inspection			
Examinations - County Offices	62,625	61,000	1,625
	<u>62,625</u>	<u>61,000</u>	<u>1,625</u>
<i>Total Bureau of Inspection</i>			

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, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
General Government - Legislative and Executive (continued)			
County Planning Commission			
Materials and Supplies	\$1,500	\$0	\$1,500
<i>Total County Planning Commission</i>	<u>1,500</u>	<u>0</u>	<u>1,500</u>
Board of Elections			
Salaries and Wages	151,522	139,263	12,259
Fringe Benefits	30,708	20,364	10,344
Materials and Supplies	40,000	31,310	8,690
Contractual Services	98,860	54,978	43,882
Capital Outlay	5,000	2,648	2,352
<i>Total Board of Elections</i>	<u>326,090</u>	<u>248,563</u>	<u>77,527</u>
Automatic Data Processing Board			
Salaries and Wages	30,180	25,720	4,460
Fringe Benefits	4,385	3,583	802
Materials and Supplies	9,450	9,368	82
Contractual Services	34,553	33,497	1,056
Capital Outlay	56,750	56,571	179
<i>Total Automatic Data Processing Board</i>	<u>135,318</u>	<u>128,739</u>	<u>6,579</u>
Information Services			
Salaries and Wages	68,840	68,840	0
Fringe Benefits	17,155	8,093	9,062
Materials and Supplies	6,000	6,000	0
Capital Outlay	55,000	54,833	167
<i>Total Information Services</i>	<u>146,995</u>	<u>137,766</u>	<u>9,229</u>
Maintenance and Operation			
Salaries and Wages	651,721	625,332	26,389
Fringe Benefits	97,628	86,335	11,293
Materials and Supplies	122,000	108,074	13,926
Contractual Services	1,495,100	1,185,367	309,733
Capital Outlay	30,000	3,836	26,164
Other	558,656	430,828	127,828
<i>Total Maintenance and Operation</i>	<u>2,955,105</u>	<u>2,439,772</u>	<u>515,333</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, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
General Government - Legislative and Executive (continued)			
Recorder			
Salaries and Wages	\$150,820	\$126,820	\$24,000
Fringe Benefits	27,346	21,681	5,665
Materials and Supplies	12,900	9,992	2,908
Contractual Services	99,800	93,094	6,706
Other	1,900	1,823	77
<i>Total Recorder</i>	<u>292,766</u>	<u>253,410</u>	<u>39,356</u>
Insurance on Property			
County Buildings	325,000	231,929	93,071
Other County Property	125,000	32,302	92,698
<i>Total Insurance on Property</i>	<u>450,000</u>	<u>264,231</u>	<u>185,769</u>
Insurance on Persons			
Worker's Compensation	31,950	0	31,950
Official Bonds	15,800	5,973	9,827
Group and Liability	1,500,000	1,358,462	141,538
<i>Total Insurance on Persons</i>	<u>1,547,750</u>	<u>1,364,435</u>	<u>183,315</u>
Pensions			
Public Employees Retirement	2,107	0	2,107
Medicare	307,000	301,695	5,305
<i>Total Pensions</i>	<u>309,107</u>	<u>301,695</u>	<u>7,412</u>
<i>Total General Government - Legislative and Executive</i>	<u>12,261,419</u>	<u>10,247,344</u>	<u>2,014,075</u>
General Government - Judicial			
Court of Appeals			
Capital Outlay	16,000	11,598	4,402
<i>Total Court of Appeals</i>	<u>16,000</u>	<u>11,598</u>	<u>4,402</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, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
General Government - Judicial (continued)			
Common Pleas Court			
Salaries and Wages	\$491,055	\$417,416	\$73,639
Fringe Benefits	89,210	67,180	22,030
Materials and Supplies	26,645	8,619	18,026
Contractual Services	98,914	87,076	11,838
Capital Outlay	37,338	15,111	22,227
Other	6,119	3,807	2,312
<i>Total Common Pleas Court</i>	<u>749,281</u>	<u>599,209</u>	<u>150,072</u>
Jury Commission			
Salaries and Wages	5,640	5,640	0
Fringe Benefits	1,031	809	222
<i>Total Jury Commission</i>	<u>6,671</u>	<u>6,449</u>	<u>222</u>
Adult Probation			
Salaries and Wages	159,797	123,723	36,074
Fringe Benefits	28,279	16,714	11,565
Materials and Supplies	3,485	3,417	68
Contractual Services	2,646	2,425	221
Capital Outlay	557	557	0
<i>Total Adult Probation</i>	<u>194,764</u>	<u>146,836</u>	<u>47,928</u>
Juvenile Court			
Salaries and Wages	292,600	262,612	29,988
Fringe Benefits	38,421	38,279	142
Materials and Supplies	22,000	22,000	0
Contractual Services	103,389	102,889	500
Capital Outlay	14,000	14,000	0
Other	15,500	15,500	0
<i>Total Juvenile Court</i>	<u>485,910</u>	<u>455,280</u>	<u>30,630</u>
Juvenile Probation			
Salaries and Wages	354,350	291,390	62,960
Fringe Benefits	45,769	40,357	5,412
Materials and Supplies	1,000	1,000	0
Capital Outlay	9,000	8,979	21
Other	7,284	7,284	0
<i>Total Juvenile Probation</i>	<u>417,403</u>	<u>349,010</u>	<u>68,393</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, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
General Government - Judicial (continued)			
Detention Home			
Salaries and Wages	\$1,122,865	\$1,121,472	\$1,393
Fringe Benefits	157,140	146,470	10,670
Materials and Supplies	64,800	67,771	(2,971)
Contractual Services	11,398	8,894	2,504
Capital Outlay	10,000	9,920	80
Other	97,212	69,498	27,714
<i>Total Detention Home</i>	<u>1,463,415</u>	<u>1,424,025</u>	<u>39,390</u>
Probate Court			
Salaries and Wages	134,255	121,603	12,652
Fringe Benefits	28,000	18,595	9,405
Materials and Supplies	6,500	6,310	190
Contractual Services	13,100	3,925	9,175
Capital Outlay	5,000	690	4,310
Other	11,000	5,554	5,446
<i>Total Probate Court</i>	<u>197,855</u>	<u>156,677</u>	<u>41,178</u>
Clerk of Courts			
Salaries and Wages	226,389	192,746	33,643
Fringe Benefits	40,016	29,064	10,952
Materials and Supplies	21,197	21,197	0
Contractual Services	15,933	15,933	0
Capital Outlay	10,755	10,755	0
Other	1,135	1,135	0
<i>Total Clerk of Courts</i>	<u>315,425</u>	<u>270,830</u>	<u>44,595</u>
County Court			
Salaries and Wages	206,100	202,525	3,575
Fringe Benefits	36,629	28,398	8,231
Materials and Supplies	11,600	9,099	2,501
Contractual Services	900	369	531
Capital Outlay	14,500	12,128	2,372
Other	9,000	7,000	2,000
<i>Total County Court</i>	<u>278,729</u>	<u>259,519</u>	<u>19,210</u>
Municipal Court			
Salaries and Wages	64,324	63,904	420
Fringe Benefits	10,976	8,039	2,937
<i>Total Municipal Court</i>	<u>75,300</u>	<u>71,943</u>	<u>3,357</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, 2001

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
General Government - Judicial (continued)			
Law Library			
Salaries and Wages	\$22,106	\$18,110	\$3,996
Fringe Benefits	<u>3,817</u>	<u>2,543</u>	<u>1,274</u>
<i>Total Law Library</i>	<u>25,923</u>	<u>20,653</u>	<u>5,270</u>
Attorney Fees - Public Defender Attorney Fees	<u>448,744</u>	<u>448,744</u>	<u>0</u>
<i>Total Attorney Fees - Public Defender</i>	<u>448,744</u>	<u>448,744</u>	<u>0</u>
<i>Total General Government - Judicial</i>	<u>4,675,420</u>	<u>4,220,773</u>	<u>454,647</u>
Public Safety			
Coroner's Office:			
Salaries and Wages	40,583	40,162	421
Fringe Benefits	5,474	5,398	76
Contractual Services	<u>67,826</u>	<u>67,826</u>	<u>0</u>
<i>Total Coroner's Office</i>	<u>113,883</u>	<u>113,386</u>	<u>497</u>
Sheriff			
Salaries and Wages	2,441,298	2,404,841	36,457
Fringe Benefits	435,541	413,304	22,237
Materials and Supplies	144,430	141,790	2,640
Contractual Services	261,991	255,397	6,594
Capital Outlay	363,512	355,597	7,915
Other	<u>40,401</u>	<u>35,762</u>	<u>4,639</u>
<i>Total Sheriff</i>	<u>3,687,173</u>	<u>3,606,691</u>	<u>80,482</u>
Jail			
Salaries and Wages	1,536,274	1,532,203	4,071
Fringe Benefits	215,339	215,339	0
Materials and Supplies	14,000	14,000	0
Contractual Services	148,626	143,616	5,010
Capital Outlay	54,896	54,102	794
Other	<u>1,655</u>	<u>1,655</u>	<u>0</u>
<i>Total Jail</i>	<u>1,970,790</u>	<u>1,960,915</u>	<u>9,875</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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Public Safety (continued)			
Disaster Services			
Salaries and Wages	\$17,048	\$15,391	\$1,657
Fringe Benefits	2,801	2,173	628
Materials and Supplies	350	350	0
Other	2,000	1,947	53
<i>Total Disaster Services</i>	<u>22,199</u>	<u>19,861</u>	<u>2,338</u>
Building Regulation			
Salaries and Wages	121,425	121,349	76
Fringe Benefits	31,540	18,974	12,566
Materials and Supplies	9,000	8,994	6
Contractual Services	178,664	155,713	22,951
Other	21,000	16,898	4,102
<i>Total Building Regulation</i>	<u>361,629</u>	<u>321,928</u>	<u>39,701</u>
<i>Total Public Safety</i>	<u>6,155,674</u>	<u>6,022,781</u>	<u>132,893</u>
Public Works			
Engineer			
Salaries and Wages	160,000	156,413	3,587
Fringe Benefits	31,000	21,833	9,167
Materials and Supplies	7,700	6,309	1,391
Contractual Services	3,500	3,500	0
Capital Outlay	1,136,199	429,184	707,015
Other	5,500	2,591	2,909
<i>Total Engineer</i>	<u>1,343,899</u>	<u>619,830</u>	<u>724,069</u>
Technical Support			
Salaries and Wages	112,157	47,027	65,130
Fringe Benefits	19,369	6,652	12,717
Materials and Supplies	12,500	7,500	5,000
Other	2,500	0	2,500
<i>Total Technical Support</i>	<u>146,526</u>	<u>61,179</u>	<u>85,347</u>
<i>Total Public Works</i>	<u>1,490,425</u>	<u>681,009</u>	<u>809,416</u>
Health			
Humane Society			
Salaries and Wages	11,900	11,900	0
Fringe Benefits	1,737	1,652	85
Other	5,818	5,789	29
<i>Total Humane Society</i>	<u>19,455</u>	<u>19,341</u>	<u>114</u>
Agriculture			
Grant	248,000	248,000	0
Apiary Inspection	1,500	568	932
Cattle Disease Prevention	300	0	300
<i>Total Agriculture</i>	<u>249,800</u>	<u>248,568</u>	<u>1,232</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Health (continued)			
Other Health			
Hydrophobia Claims	500	0	500
Crippled Children Aid	95,000	97,696	(2,696)
Other	65,000	60,495	4,505
<i>Total Other Health</i>	<u>160,500</u>	<u>158,191</u>	<u>2,309</u>
<i>Total Health</i>	<u>429,755</u>	<u>426,100</u>	<u>3,655</u>
Human Services			
Soldier's Relief			
Salaries and Wages	19,255	19,255	0
Fringe Benefits	6,513	5,596	917
Materials and Supplies	4,934	4,907	27
Contractual Services	232,553	224,217	8,336
Capital Outlay	1,341	1,341	0
Other	390	390	0
<i>Total Soldier's Relief</i>	<u>264,986</u>	<u>255,706</u>	<u>9,280</u>
Veteran's Services			
Salaries and Wages	121,982	121,887	95
Fringe Benefits	21,663	17,064	4,599
Materials and Supplies	3,266	3,266	0
Contractual Services	12,400	12,400	0
<i>Total Veteran's Services</i>	<u>159,311</u>	<u>154,617</u>	<u>4,694</u>
Public Assistance			
Child Support	53,806	0	53,806
<i>Total Public Assistance</i>	<u>53,806</u>	<u>0</u>	<u>53,806</u>
<i>Total Human Services</i>	<u>478,103</u>	<u>410,323</u>	<u>67,780</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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Other	\$10,256	\$4,000	\$6,256
<i>Total Other</i>	<u>10,256</u>	<u>4,000</u>	<u>6,256</u>
Intergovernmental Grants	486,594	411,487	75,107
<i>Total Intergovernmental</i>	<u>486,594</u>	<u>411,487</u>	<u>75,107</u>
<i>Total Expenditures</i>	<u>25,987,646</u>	<u>22,423,817</u>	<u>3,563,829</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,449,466)</u>	<u>2,246,691</u>	<u>5,696,157</u>
Other Financing Sources (Uses):			
Sale of Fixed Assets	48,063	48,063	0
Advances - In	0	11,320	11,320
Advances - Out	(515,964)	(1,092,621)	(576,657)
Operating Transfers - In	1,437,938	698,309	(739,629)
Operating Transfers - Out	(4,376,457)	(3,394,926)	981,531
<i>Total Other Financing Sources (Uses)</i>	<u>(3,406,420)</u>	<u>(3,729,855)</u>	<u>(323,435)</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Uses</i>	<u>(6,855,886)</u>	<u>(1,483,164)</u>	<u>5,372,722</u>
<i>Fund Balance at Beginning of Year</i>	8,864,523	8,864,523	0
<i>Unexpended Prior Year Encumbrances</i>	<u>429,672</u>	<u>429,672</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$2,438,309</u></u>	<u><u>\$7,811,031</u></u>	<u><u>\$5,372,722</u></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.

Tactical Vests Fund – To account for federal grants used in the purchases of safety equipment.

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.

Emergency Terrorism Grant Fund - To account for federal grants used for training costs associated with dealing with terrorists attacks.

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.

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

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

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

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

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

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

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)

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

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

Juvenile Detention Subsidy Fund - To account for state grants used in the operation and maintenance of the Detention Facility through the Ohio Department of Youth Services.

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

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

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

Muskingum County, Ohio
Combining Balance Sheet
All Special Revenue Funds
December 31, 2001

	Dog and Kennel	Child Support Enforcement Agency	Public Assistance	Motor Vehicle and Gasoline Tax	Tactical Vests
Assets:					
Equity with County Treasurer:					
Equity in Pooled Cash and Cash Equivalents	\$11,449	\$103,558	\$5,955,911	\$1,849,216	\$962
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Payment in Lieu of Taxes	0	0	0	0	0
Accounts	0	0	0	0	0
Interfund	0	0	0	0	0
Revolving Loans	0	0	0	0	0
Due from Other Funds	0	0	0	1,818,211	0
Due from Agency Funds:					
Property and Other Taxes	0	0	0	0	0
Accounts	0	0	0	0	0
Due from Other Governments	0	87,726	19,333	700,948	962
Materials and Supplies Inventory	0	942	5,986	255,676	0
Prepaid Items	0	154	1,316	1,054	0
<i>Total Assets</i>	<u>\$11,449</u>	<u>\$192,380</u>	<u>\$5,982,546</u>	<u>\$4,625,105</u>	<u>\$1,924</u>
Liabilities:					
Accounts Payable	\$1,800	\$1,221	\$78,234	\$189,364	\$0
Contracts Payable	0	0	0	4,050	0
Accrued Wages and Benefits	2,231	69,424	149,558	60,096	0
Compensated Absences Payable	0	11,362	26,090	5,282	0
Interfund Payable	0	0	0	0	962
Due to Other Funds	16	32,111	37,543	81	0
Due to Other Governments	2,174	44,345	5,866,055	32,646	0
Deferred Revenue	0	0	623,140	1,985,736	0
<i>Total Liabilities</i>	<u>6,221</u>	<u>158,463</u>	<u>6,780,620</u>	<u>2,277,255</u>	<u>962</u>
Fund Equity:					
Fund Balance:					
Reserved for Encumbrances	11,490	58,949	751,745	382,508	0
Reserved for Inventory	0	942	5,986	255,676	0
Reserved for Loans	0	0	0	0	0
Reserved for Loan Guaranty	0	0	0	0	0
Reserved for Long Term Contracts Payable	0	0	0	0	0
Unreserved:					
Undesignated (Deficit)	(6,262)	(25,974)	(1,555,805)	1,709,666	962
<i>Total Fund Equity (Deficit)</i>	<u>5,228</u>	<u>33,917</u>	<u>(798,074)</u>	<u>2,347,850</u>	<u>962</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$11,449</u>	<u>\$192,380</u>	<u>\$5,982,546</u>	<u>\$4,625,105</u>	<u>\$1,924</u>

(continued)

Muskingum County, Ohio
Combining Balance Sheet
All Special Revenue Funds (Continued)
December 31, 2001

	County Home Levy	Real Estate Assessment	Children Services Levy	Drug Abuse Resistance Education (DARE)	Emergency Terrorism Grant
Assets:					
Equity with County Treasurer:					
Equity in Pooled Cash and Cash Equivalents	\$454,685	\$626,152	\$3,913,533	\$1,713	\$5,968
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Payment in Lieu of Taxes	3,194	0	3,064	0	0
Accounts	0	0	0	0	0
Interfund	0	0	0	0	0
Revolving Loans	0	0	0	0	0
Due from Other Funds	0	0	2,572	0	0
Due from Agency Funds:					
Property and Other Taxes	2,084,681	0	1,886,363	0	0
Accounts	0	0	0	0	0
Due from Other Governments	205,893	0	1,416,952	14,891	0
Materials and Supplies Inventory	29,271	0	10,816	0	0
Prepaid Items	558	5,378	1,603	0	0
<i>Total Assets</i>	<u>\$2,778,282</u>	<u>\$631,530</u>	<u>\$7,234,903</u>	<u>\$16,604</u>	<u>\$5,968</u>
Liabilities:					
Accounts Payable	\$37,627	\$0	\$217,994	\$0	\$0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	74,206	4,410	98,865	0	0
Compensated Absences Payable	1,943	0	7,783	0	0
Interfund Payable	400,000	0	0	0	0
Due to Other Funds	0	0	0	0	0
Due to Other Governments	41,602	3,940	65,147	0	0
Deferred Revenue	2,290,574	0	3,297,919	3,276	0
<i>Total Liabilities</i>	<u>2,845,952</u>	<u>8,350</u>	<u>3,687,708</u>	<u>3,276</u>	<u>0</u>
Fund Equity:					
Fund Balance:					
Reserved for Encumbrances	21,981	209,252	218,681	0	3,968
Reserved for Inventory	29,271	0	10,816	0	0
Reserved for Loans	0	0	0	0	0
Reserved for Loan Guaranty	0	0	0	0	0
Reserved for Long-Term Contracts Payable	0	0	0	0	0
Unreserved:					
Undesignated (Deficit)	(118,922)	413,928	3,317,698	13,328	2,000
<i>Total Fund Equity (Deficit)</i>	<u>(67,670)</u>	<u>623,180</u>	<u>3,547,195</u>	<u>13,328</u>	<u>5,968</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$2,778,282</u>	<u>\$631,530</u>	<u>\$7,234,903</u>	<u>\$16,604</u>	<u>\$5,968</u>

Starlight School Levy	Delinquent Real Estate Tax and Assessment Collection	Tuberculosis Clinic	Youth Services	Block Grants	Computer Legal Research
\$7,536,491	\$329,134	\$401,243	\$0	\$118,377	\$48,301
0	0	0	0	0	0
6,320	0	639	0	0	0
0	0	0	0	0	0
29,841	0	0	0	0	0
0	0	0	0	6,236	0
0	0	0	0	0	0
3,551,253	0	416,937	0	0	0
0	0	0	0	0	16,724
668,996	0	41,178	660	1,014,454	0
20,675	0	0	0	0	0
13,149	0	0	0	0	0
<u>\$11,826,725</u>	<u>\$329,134</u>	<u>\$859,997</u>	<u>\$660</u>	<u>\$1,139,067</u>	<u>\$65,025</u>
\$48,264	\$0	\$2,477	\$0	\$0	\$0
0	0	0	0	0	0
132,806	2,443	9,398	0	0	0
3,920	750	777	0	0	0
14,191	0	0	63	5,671	0
0	0	0	0	0	0
91,716	1,399	5,796	1,877	65,010	0
4,110,170	0	458,115	660	884,851	16,724
<u>4,401,067</u>	<u>4,592</u>	<u>476,563</u>	<u>2,600</u>	<u>955,532</u>	<u>16,724</u>
44,151	0	10,045	0	1,036	0
20,675	0	0	0	0	0
0	0	0	0	6,236	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>7,360,832</u>	<u>324,542</u>	<u>373,389</u>	<u>(1,940)</u>	<u>176,263</u>	<u>48,301</u>
<u>7,425,658</u>	<u>324,542</u>	<u>383,434</u>	<u>(1,940)</u>	<u>183,535</u>	<u>48,301</u>
<u>\$11,826,725</u>	<u>\$329,134</u>	<u>\$859,997</u>	<u>\$660</u>	<u>\$1,139,067</u>	<u>\$65,025</u>

(continued)

Muskingum County, Ohio
Combining Balance Sheet
All Special Revenue Funds (Continued)
December 31, 2001

	Community Correction	Home Detention (Electronic Monitor)	Litter Prevention	Ohio Childrens Trust	Marriage License
Assets:					
Equity with County Treasurer:					
Equity in Pooled Cash and Cash Equivalents	\$49,308	\$97,375	\$11,559	\$6,159	\$1,642
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Payment in Lieu of Taxes	0	0	0	0	0
Accounts	0	33	0	0	0
Interfund	0	0	0	0	0
Revolving Loans	0	0	0	0	0
Due from Other Funds	0	0	0	0	0
Due from Agency Funds:					
Property and Other Taxes	0	0	0	0	0
Accounts	0	0	0	0	0
Due from Other Governments	106,213	14,710	11,320	9,366	0
Materials and Supplies Inventory	0	0	0	0	0
Prepaid Items	0	0	0	0	0
<i>Total Assets</i>	<u>\$155,521</u>	<u>\$112,118</u>	<u>\$22,879</u>	<u>\$15,525</u>	<u>\$1,642</u>
Liabilities:					
Accounts Payable	\$0	\$0	\$0	\$0	\$0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	6,067	2,252	3,005	0	0
Compensated Absences Payable	398	0	272	0	0
Interfund Payable	0	0	11,320	0	0
Due to Other Funds	0	0	0	0	0
Due to Other Governments	3,750	1,231	1,358	0	0
Deferred Revenue	0	7,355	11,320	9,366	0
<i>Total Liabilities</i>	<u>10,215</u>	<u>10,838</u>	<u>27,275</u>	<u>9,366</u>	<u>0</u>
Fund Equity:					
Fund Balance:					
Reserved for Encumbrances	60	1,013	7,032	0	0
Reserved for Inventory	0	0	0	0	0
Reserved for Loans	0	0	0	0	0
Reserved for Loan Guaranty	0	0	0	0	0
Reserved for Long-Term Contracts Payable	0	0	0	0	0
Unreserved:					
Undesignated (Deficit)	145,246	100,267	(11,428)	6,159	1,642
<i>Total Fund Equity (Deficit)</i>	<u>145,306</u>	<u>101,280</u>	<u>(4,396)</u>	<u>6,159</u>	<u>1,642</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$155,521</u>	<u>\$112,118</u>	<u>\$22,879</u>	<u>\$15,525</u>	<u>\$1,642</u>

<u>Political Subdivision Housing</u>	<u>Indigent Drivers Alcohol Treatment</u>	<u>Probate Conduct of Business</u>	<u>Enforcement and Education</u>	<u>Chapter I Starlight</u>	<u>Law Enforcement</u>
\$85,075	\$126,415	\$10,064	\$27,783	\$29,577	\$64,942
0	0	0	0	0	0
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	7,225
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$85,075</u>	<u>\$126,415</u>	<u>\$10,064</u>	<u>\$27,783</u>	<u>\$43,768</u>	<u>\$72,167</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	3,744	0
0	0	0	0	0	0
0	0	0	0	26,869	0
0	0	0	0	0	0
0	0	0	0	1,913	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>32,526</u>	<u>0</u>
5,784	2,440	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>79,291</u>	<u>123,975</u>	<u>10,064</u>	<u>27,783</u>	<u>11,242</u>	<u>72,167</u>
<u>85,075</u>	<u>126,415</u>	<u>10,064</u>	<u>27,783</u>	<u>11,242</u>	<u>72,167</u>
<u>\$85,075</u>	<u>\$126,415</u>	<u>\$10,064</u>	<u>\$27,783</u>	<u>\$43,768</u>	<u>\$72,167</u>

(continued)

Muskingum County, Ohio
Combining Balance Sheet
All Special Revenue Funds (Continued)
December 31, 2001

	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	\$28,061	\$106,705	\$40,884	\$3,879
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Payment in Lieu of Taxes	766	0	0	0
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 and Other Taxes	471,600	0	0	0
Accounts	0	0	0	0
Due from Other Governments	45,478	0	0	0
Materials and Supplies Inventory	0	0	0	0
Prepaid Items	0	0	0	0
<i>Total Assets</i>	<u>\$545,905</u>	<u>\$106,705</u>	<u>\$40,884</u>	<u>\$3,879</u>
Liabilities:				
Accounts Payable	\$0	\$5,125	\$0	\$0
Contracts Payable	0	0	0	0
Accrued Wages and Benefits	23,653	3,518	0	0
Compensated Absences Payable	14,188	0	0	0
Interfund Payable	0	0	0	0
Due to Other Funds	308	0	0	0
Due to Other Governments	16,168	797	0	0
Deferred Revenue	517,078	0	0	0
<i>Total Liabilities</i>	<u>571,395</u>	<u>9,440</u>	<u>0</u>	<u>0</u>
Fund Equity:				
Fund Balance:				
Reserved for Encumbrances	0	419	0	0
Reserved for Inventory	0	0	0	0
Reserved for Loans	0	0	0	0
Reserved for Loan Guaranty	0	0	0	0
Reserved for Long-Term Contracts Payable	0	0	0	0
Unreserved:				
Undesignated (Deficit)	(25,490)	96,846	40,884	3,879
<i>Total Fund Equity (Deficit)</i>	<u>(25,490)</u>	<u>97,265</u>	<u>40,884</u>	<u>3,879</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$545,905</u>	<u>\$106,705</u>	<u>\$40,884</u>	<u>\$3,879</u>

<u>Victim of Criminals</u>	<u>Family Resources</u>	<u>Commissary</u>	<u>Children Services Christmas</u>	<u>Mental Health Levy</u>	<u>Certificate of Title Administration</u>
\$9,379	\$107,967	\$0	\$0	\$0	\$332,939
0	0	5,879	44,202	0	0
0	0	0	0	1,596	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	1,041,578	0
0	0	0	0	0	0
18,495	0	0	0	102,850	0
0	0	0	0	0	0
0	0	0	0	0	61
<u>\$27,874</u>	<u>\$107,967</u>	<u>\$5,879</u>	<u>\$44,202</u>	<u>\$1,146,024</u>	<u>\$333,000</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
1,481	0	0	0	0	4,489
0	0	0	0	0	0
500	0	0	0	0	0
0	0	0	0	0	0
401	0	0	0	0	2,839
18,495	0	0	0	1,144,428	0
<u>20,877</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,144,428</u>	<u>7,328</u>
0	1,598	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>6,997</u>	<u>106,369</u>	<u>5,879</u>	<u>44,202</u>	<u>1,596</u>	<u>325,672</u>
<u>6,997</u>	<u>107,967</u>	<u>5,879</u>	<u>44,202</u>	<u>1,596</u>	<u>325,672</u>
<u>\$27,874</u>	<u>\$107,967</u>	<u>\$5,879</u>	<u>\$44,202</u>	<u>\$1,146,024</u>	<u>\$333,000</u>

(continued)

Muskingum County, Ohio
Combining Balance Sheet
All Special Revenue Funds (Continued)
December 31, 2001

	Sheriff Levy	Starlight Title VI	COPS Grant	County Court Special Projects
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$252,673	\$4,262	\$46,984	\$46,745
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Payment in Lieu of Taxes Accounts	735 0	0 0	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 and Other Taxes Accounts	426,375 0	0 0	0 0	0 0
Due from Other Governments	40,020	0	20,746	0
Materials and Supplies Inventory	0	0	0	0
Prepaid Items	0	0	0	0
<i>Total Assets</i>	<u>\$719,803</u>	<u>\$4,262</u>	<u>\$67,730</u>	<u>\$46,745</u>
Liabilities:				
Accounts Payable	\$0	\$0	\$0	\$0
Contracts Payable	0	0	0	0
Accrued Wages and Benefits	9,136	0	2,393	0
Compensated Absences Payable	376	0	103	0
Interfund Payable	0	2,972	0	0
Due to Other Funds	0	0	0	0
Due to Other Governments	6,608	0	1,341	0
Deferred Revenue	466,395	0	20,746	0
<i>Total Liabilities</i>	<u>482,515</u>	<u>2,972</u>	<u>24,583</u>	<u>0</u>
Fund Equity:				
Fund Balance:				
Reserved for Encumbrances	0	0	0	1,517
Reserved for Inventory	0	0	0	0
Reserved for Loans	0	0	0	0
Reserved for Loan Guaranty	0	0	0	0
Reserved for Long-Term Contracts Payable	0 0	0 0	0 0	0 0
Unreserved:				
Undesignated (Deficit)	237,288	1,290	43,147	45,228
<i>Total Fund Equity (Deficit)</i>	<u>237,288</u>	<u>1,290</u>	<u>43,147</u>	<u>46,745</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$719,803</u>	<u>\$4,262</u>	<u>\$67,730</u>	<u>\$46,745</u>

<u>TID Escrow</u>	<u>Juvenile Detention Subsidy</u>	<u>Log Jam Removal</u>	<u>Redevelopment Tax Equivalent</u>	<u>Mediation Project Phase III</u>	<u>Totals</u>
\$925,000	\$129,560	\$0	\$176,955	\$44,426	\$24,123,011
0	0	0	0	0	50,081
0	0	0	198,735	0	215,049
0	0	0	0	0	33
0	0	0	0	0	44,032
0	0	0	0	0	6,236
0	0	0	0	0	1,820,783
0	0	0	0	0	9,878,787
0	0	0	0	0	16,724
0	0	0	0	13,299	4,561,715
0	0	0	0	0	323,366
0	0	0	0	0	23,273
<u>\$925,000</u>	<u>\$129,560</u>	<u>\$0</u>	<u>\$375,690</u>	<u>\$57,725</u>	<u>\$41,063,090</u>
\$0	\$0	\$0	\$0	\$6,216	\$588,322
0	0	0	0	0	4,050
0	0	0	0	2,722	665,897
0	0	0	0	0	73,244
0	0	0	0	0	462,548
0	0	0	0	0	70,059
0	0	0	0	991	6,259,104
0	0	0	0	6,520	15,872,868
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>16,449</u>	<u>23,996,092</u>
0	293	1,003	0	0	1,734,965
0	0	0	0	0	323,366
0	0	0	0	0	6,236
925,000	0	0	0	0	925,000
0	0	0	375,690	0	375,690
<u>0</u>	<u>129,267</u>	<u>(1,003)</u>	<u>0</u>	<u>41,276</u>	<u>13,701,741</u>
<u>925,000</u>	<u>129,560</u>	<u>0</u>	<u>375,690</u>	<u>41,276</u>	<u>17,066,998</u>
<u>\$925,000</u>	<u>\$129,560</u>	<u>\$0</u>	<u>\$375,690</u>	<u>\$57,725</u>	<u>\$41,063,090</u>

Muskingum County, Ohio
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Special Revenue Funds
For the Year Ended December 31, 2001

	Dog and Kennel	Child Support Enforcement Agency	Public Assistance	Motor Vehicle and Gasoline Tax	Tactical Vests
Revenues:					
Property and Other Taxes	\$0	\$0	\$0	\$0	\$0
Charges for Services	31,709	440,714	0	0	0
Licenses and Permits	87,028	0	0	0	0
Fines and Forfeitures	5,570	0	0	103,977	0
Intergovernmental	0	2,463,903	17,221,311	4,578,733	1,924
Interest	0	0	0	14,779	0
Payment in Lieu of Taxes	0	0	0	0	0
Other	0	27,635	166,179	97,520	0
<i>Total Revenues</i>	<u>124,307</u>	<u>2,932,252</u>	<u>17,387,490</u>	<u>4,795,009</u>	<u>1,924</u>
Expenditures:					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	0	0	0	0	2,750
Public Works	0	0	0	4,708,244	0
Health	145,630	0	0	0	0
Human Services	0	3,114,626	18,529,780	0	0
Intergovernmental	0	0	0	128,456	0
Debt Service:					
Principal Retirement	0	0	5,119	0	0
Interest and Fiscal Charges	0	0	365	0	0
<i>Total Expenditures</i>	<u>145,630</u>	<u>3,114,626</u>	<u>18,535,264</u>	<u>4,836,700</u>	<u>2,750</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(21,323)</u>	<u>(182,374)</u>	<u>(1,147,774)</u>	<u>(41,691)</u>	<u>(826)</u>
Other Financing Sources (Uses):					
Operating Transfers - In	5,396	246,194	249,598	17,984	1,788
Operating Transfers - Out	0	0	0	(40,181)	0
<i>Total Other Financing Sources (Uses)</i>	<u>5,396</u>	<u>246,194</u>	<u>249,598</u>	<u>(22,197)</u>	<u>1,788</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	(15,927)	63,820	(898,176)	(63,888)	962
Fund Balances (Deficits) at Beginning of Year	21,427	(30,845)	101,593	2,411,232	0
Increase (Decrease) in Reserve for Inventory	(272)	942	(1,491)	506	0
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$5,228</u>	<u>\$33,917</u>	<u>(\$798,074)</u>	<u>\$2,347,850</u>	<u>\$962</u>

County Home Levy	Real Estate Assessment	Children Services Levy	Drug Abuse Resistance Education (DARE)	Emergency Terrorism Grant	Starlight School Levy	Delinquent Real Estate Tax and Assessment Collection	Tuberculosis Clinic
\$1,837,488	\$0	\$1,671,111	\$0	\$0	\$3,189,213	\$0	\$367,498
543,078	543,287	1,746,423	0	0	0	109,024	1,014
0	0	0	0	0	0	0	0
0	1,700	0	0	0	0	0	0
222,991	0	2,932,184	26,982	17,500	2,397,733	0	45,682
0	0	0	0	0	0	0	0
3,194	0	3,064	0	0	6,320	0	639
4,543	0	5,390	1,309	0	119,172	0	130
<u>2,611,294</u>	<u>544,987</u>	<u>6,358,172</u>	<u>28,291</u>	<u>17,500</u>	<u>5,712,438</u>	<u>109,024</u>	<u>414,963</u>
0	517,164	0	0	0	0	71,767	0
0	0	0	0	0	0	0	0
0	0	0	18,609	11,532	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	446,407
3,060,935	0	5,921,457	0	0	4,844,522	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>3,060,935</u>	<u>517,164</u>	<u>5,921,457</u>	<u>18,609</u>	<u>11,532</u>	<u>4,844,522</u>	<u>71,767</u>	<u>446,407</u>
<u>(449,641)</u>	<u>27,823</u>	<u>436,715</u>	<u>9,682</u>	<u>5,968</u>	<u>867,916</u>	<u>37,257</u>	<u>(31,444)</u>
0	0	798	0	0	600	0	0
0	0	0	0	0	(94,529)	0	0
<u>0</u>	<u>0</u>	<u>798</u>	<u>0</u>	<u>0</u>	<u>(93,929)</u>	<u>0</u>	<u>0</u>
(449,641)	27,823	437,513	9,682	5,968	773,987	37,257	(31,444)
372,226	595,357	3,103,226	3,646	0	6,651,123	287,285	414,878
9,745	0	6,456	0	0	548	0	0
<u>(\$67,670)</u>	<u>\$623,180</u>	<u>\$3,547,195</u>	<u>\$13,328</u>	<u>\$5,968</u>	<u>\$7,425,658</u>	<u>\$324,542</u>	<u>\$383,434</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, 2001

	Youth Services	Block Grants	Computer Legal Research	Community Correction
Revenues:				
Property and Other Taxes	\$0	\$0	\$0	\$0
Charges for Services	0	127,000	8,808	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	10,470	340,940	0	267,746
Interest	0	344	0	0
Payment in Lieu of Taxes	0	0	0	0
Other	0	4,554	0	0
<i>Total Revenues</i>	<u>10,470</u>	<u>472,838</u>	<u>8,808</u>	<u>267,746</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	3,000	0
Public Safety	9,594	0	0	203,400
Public Works	0	438,349	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>9,594</u>	<u>438,349</u>	<u>3,000</u>	<u>203,400</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>876</u>	<u>34,489</u>	<u>5,808</u>	<u>64,346</u>
Other Financing Sources (Uses):				
Operating Transfers - In	0	0	0	0
Operating Transfers - Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	876	34,489	5,808	64,346
Fund Balances (Deficits) at Beginning of Year	(2,816)	149,815	42,493	80,960
Increase (Decrease) in Reserve for Inventory	<u>0</u>	<u>(769)</u>	<u>0</u>	<u>0</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>(\$1,940)</u></u>	<u><u>\$183,535</u></u>	<u><u>\$48,301</u></u>	<u><u>\$145,306</u></u>

Home Detention (Electronic Monitor)	Litter Prevention	Ohio Childrens Trust	Marriage License	Political Subdivision Housing	Indigent Drivers Alcohol Treatment	Probate Conduct of Business	Enforcement and Education
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42,554	0	0	0	0	0	713	0
0	0	0	27,993	0	0	0	0
0	0	0	0	29,004	22,512	0	8,570
69,797	63,574	15,145	0	0	225	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
33	0	0	0	0	0	0	0
<u>112,384</u>	<u>63,574</u>	<u>15,145</u>	<u>27,993</u>	<u>29,004</u>	<u>22,737</u>	<u>713</u>	<u>8,570</u>
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
108,731	0	0	0	14,424	0	0	2,234
0	86,975	0	0	0	0	0	0
0	0	0	27,030	0	0	0	0
0	0	8,986	0	0	7,764	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>108,731</u>	<u>86,975</u>	<u>8,986</u>	<u>27,030</u>	<u>14,424</u>	<u>7,764</u>	<u>0</u>	<u>2,234</u>
<u>3,653</u>	<u>(23,401)</u>	<u>6,159</u>	<u>963</u>	<u>14,580</u>	<u>14,973</u>	<u>713</u>	<u>6,336</u>
0	27,769	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>27,769</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
3,653	4,368	6,159	963	14,580	14,973	713	6,336
97,627	(8,764)	0	679	70,495	111,442	9,351	21,447
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$101,280</u>	<u>(\$4,396)</u>	<u>\$6,159</u>	<u>\$1,642</u>	<u>\$85,075</u>	<u>\$126,415</u>	<u>\$10,064</u>	<u>\$27,783</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, 2001

	Chapter I Starlight	Law Enforcement	Senior Citizens Levy	Felony Delinquent Care and Custody
Revenues:				
Property and Other Taxes	\$0	\$0	\$417,784	\$0
Charges for Services	0	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	831	0	0
Intergovernmental	62,822	43,713	309,855	141,560
Interest	0	0	0	0
Payment in Lieu of Taxes	0	0	766	0
Other	0	1,680	0	0
<i>Total Revenues</i>	<u>62,822</u>	<u>46,224</u>	<u>728,405</u>	<u>141,560</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	4,391	0	177,037
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	47,489	0	803,749	0
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>47,489</u>	<u>4,391</u>	<u>803,749</u>	<u>177,037</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>15,333</u>	<u>41,833</u>	<u>(75,344)</u>	<u>(35,477)</u>
Other Financing Sources (Uses):				
Operating Transfers - In	1,154	90	60,856	0
Operating Transfers - Out	0	(1,252)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>1,154</u>	<u>(1,162)</u>	<u>60,856</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	16,487	40,671	(14,488)	(35,477)
Fund Balances (Deficits) at Beginning of Year	(5,245)	31,496	(11,002)	132,742
Increase (Decrease) in Reserve for Inventory	0	0	0	0
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$11,242</u>	<u>\$72,167</u>	<u>(\$25,490)</u>	<u>\$97,265</u>

<u>Drug Law Enforcement</u>	<u>Indigent Guardianship</u>	<u>Victim of Criminals</u>	<u>Family Resources</u>	<u>Commissary</u>	<u>Children Services Christmas</u>	<u>Mental Health Levy</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$918,079
0	25,981	0	0	91,102	0	0
0	0	0	0	0	0	0
3,555	0	0	0	0	0	0
0	0	36,728	65,300	0	0	111,429
0	0	0	0	0	350	0
0	0	0	0	0	0	1,596
0	0	0	0	0	10,917	0
<u>3,555</u>	<u>25,981</u>	<u>36,728</u>	<u>65,300</u>	<u>91,102</u>	<u>11,267</u>	<u>1,031,104</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
3,920	0	40,035	0	90,933	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	32,111	0	44,840	0	2,485	0
0	0	0	0	0	0	1,029,508
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>3,920</u>	<u>32,111</u>	<u>40,035</u>	<u>44,840</u>	<u>90,933</u>	<u>2,485</u>	<u>1,029,508</u>
<u>(365)</u>	<u>(6,130)</u>	<u>(3,307)</u>	<u>20,460</u>	<u>169</u>	<u>8,782</u>	<u>1,596</u>
0	8,000	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>8,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(365)	1,870	(3,307)	20,460	169	8,782	1,596
41,249	2,009	10,304	87,507	5,710	35,420	0
0	0	0	0	0	0	0
<u>\$40,884</u>	<u>\$3,879</u>	<u>\$6,997</u>	<u>\$107,967</u>	<u>\$5,879</u>	<u>\$44,202</u>	<u>\$1,596</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, 2001

	Certificate of Title Administration	Sheriff Levy	Starlight Title VI	COPS Grant	Hazardous Materials Incident Response
Revenues:					
Property and Other Taxes	\$0	\$378,364	\$0	\$0	\$0
Charges for Services	0	0	0	0	0
Licenses and Permits	340,030	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	0	44,491	3,324	69,025	0
Interest	0	0	0	0	0
Payment in Lieu of Taxes	0	735	0	0	0
Other	0	0	0	0	0
<i>Total Revenues</i>	<u>340,030</u>	<u>423,590</u>	<u>3,324</u>	<u>69,025</u>	<u>0</u>
Expenditures:					
Current:					
General Government:					
Legislative and Executive	135,528	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	0	321,070	0	64,005	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	151	0	0
Intergovernmental	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>135,528</u>	<u>321,070</u>	<u>151</u>	<u>64,005</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>204,502</u>	<u>102,520</u>	<u>3,173</u>	<u>5,020</u>	<u>0</u>
Other Financing Sources (Uses):					
Operating Transfers - In	0	0	2,929	9,025	0
Operating Transfers - Out	(698,000)	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(698,000)</u>	<u>0</u>	<u>2,929</u>	<u>9,025</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	(493,498)	102,520	6,102	14,045	0
Fund Balances (Deficits) at Beginning of Year	819,170	134,768	(4,812)	29,102	0
Increase (Decrease) in Reserve for Inventory	0	0	0	0	0
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>\$325,672</u></u>	<u><u>\$237,288</u></u>	<u><u>\$1,290</u></u>	<u><u>\$43,147</u></u>	<u><u>\$0</u></u>

County Court Special Projects	TID Escrow	Juvenile Detention Subsidy	Log Jam Removal	Redevelopment Tax Equivalent	Mediation Project Phase III	Totals
\$0	\$0	\$0	\$0	\$176,955	\$0	\$8,956,492
49,228	0	0	0	0	0	3,760,635
0	0	0	0	0	0	455,051
0	0	0	0	0	0	175,719
0	0	0	28,850	0	73,490	31,667,427
0	0	0	0	0	0	15,473
0	0	0	0	198,735	0	215,049
0	0	0	0	0	0	439,062
<u>49,228</u>	<u>0</u>	<u>0</u>	<u>28,850</u>	<u>375,690</u>	<u>73,490</u>	<u>45,684,908</u>
0	0	0	0	0	0	724,459
2,483	0	21,062	0	0	39,493	66,038
0	0	0	0	0	6,216	1,078,881
0	0	0	16,880	0	0	5,250,448
0	0	0	0	0	0	619,067
0	0	0	0	0	0	36,418,895
0	0	0	0	0	0	1,157,964
0	0	0	0	0	0	5,119
0	0	0	0	0	0	365
<u>2,483</u>	<u>0</u>	<u>21,062</u>	<u>16,880</u>	<u>0</u>	<u>45,709</u>	<u>45,321,236</u>
<u>46,745</u>	<u>0</u>	<u>(21,062)</u>	<u>11,970</u>	<u>375,690</u>	<u>27,781</u>	<u>363,672</u>
0	0	0	0	0	0	632,181
0	0	0	0	0	0	(833,962)
0	0	0	0	0	0	(201,781)
46,745	0	(21,062)	11,970	375,690	27,781	161,891
0	925,000	150,622	(11,970)	0	13,495	16,889,442
0	0	0	0	0	0	15,665
<u>\$46,745</u>	<u>\$925,000</u>	<u>\$129,560</u>	<u>\$0</u>	<u>\$375,690</u>	<u>\$41,276</u>	<u>\$17,066,998</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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$20,936	\$31,709	\$10,773
Licenses and Permits	80,564	87,028	6,464
Fines and Forfeitures	18,000	5,570	(12,430)
Other	800	0	(800)
<i>Total Revenues</i>	<u>120,300</u>	<u>124,307</u>	<u>4,007</u>
Expenditures:			
Current:			
Health			
Animal Control			
Salaries and Wages	82,060	82,060	0
Fringe Benefits	37,799	22,694	15,105
Materials and Supplies	5,486	2,266	3,220
Contractual Services	42,255	20,369	21,886
Capital Outlay	5,500	0	5,500
Other	35,387	30,346	5,041
<i>Total Expenditures</i>	<u>208,487</u>	<u>157,735</u>	<u>50,752</u>
<i>Excess of Revenues Under Expenditures</i>	(88,187)	(33,428)	54,759
Other Financing Sources:			
Operating Transfers - In	68,521	5,396	(63,125)
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(19,666)	(28,032)	(8,366)
Fund Balance at Beginning of Year	19,666	19,666	0
Unexpended Prior Year Encumbrances	7,679	7,679	0
<i>Fund Balance (Deficit) at End of Year</i>	<u><u>\$7,679</u></u>	<u><u>(\$687)</u></u>	<u><u>(\$8,366)</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Support Enforcement Agency Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$402,194	\$440,714	\$38,520
Intergovernmental	2,695,494	2,376,177	(319,317)
Other	54,200	27,635	(26,565)
<i>Total Revenues</i>	<u>3,151,888</u>	<u>2,844,526</u>	<u>(307,362)</u>
Expenditures:			
Current:			
Human Services			
Child Support Enforcement			
Salaries and Wages	1,704,739	1,662,716	42,023
Fringe Benefits	607,580	583,440	24,140
Materials and Supplies	60,000	53,181	6,819
Contractual Services	940,000	764,572	175,428
Capital Outlay	40,000	26,219	13,781
Other	45,000	384	44,616
<i>Total Expenditures</i>	<u>3,397,319</u>	<u>3,090,512</u>	<u>306,807</u>
<i>Excess of Revenues Under Expenditures</i>	(245,431)	(245,986)	(555)
Other Financing Sources:			
Operating Transfers - In	246,194	246,194	0
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	763	208	(555)
Fund Balance at Beginning of Year	528	528	0
Unexpended Prior Year Encumbrances	33,742	33,742	0
<i>Fund Balance at End of Year</i>	<u>\$35,033</u>	<u>\$34,478</u>	<u>(\$555)</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$23,602,951	\$23,507,435	(\$95,516)
Other	290,623	166,179	(124,444)
<i>Total Revenues</i>	<u>23,893,574</u>	<u>23,673,614</u>	<u>(219,960)</u>
Expenditures:			
Current:			
Human Services			
Public Assistance			
Salaries and Wages	3,468,433	3,133,648	334,785
Fringe Benefits	835,872	764,619	71,253
Materials and Supplies	289,159	222,555	66,604
Contractual Services	3,867,348	3,609,020	258,328
Capital Outlay	230,000	215,409	14,591
Other	5,846,134	5,238,929	607,205
<i>Total Public Assistance</i>	<u>14,536,946</u>	<u>13,184,180</u>	<u>1,352,766</u>
Public Social Services			
Salaries and Wages	574,871	509,843	65,028
Fringe Benefits	111,857	95,703	16,154
Materials and Supplies	18,000	7,116	10,884
Contractual Services	5,278,895	5,239,230	39,665
Capital Outlay	20,000	1,132	18,868
Other	181,400	180,415	985
<i>Total Public Social Services</i>	<u>6,185,023</u>	<u>6,033,439</u>	<u>151,584</u>
<i>Total Expenditures</i>	<u>20,721,969</u>	<u>19,217,619</u>	<u>1,504,350</u>
<i>Excess of Revenues Over Expenditures</i>	3,171,605	4,455,995	1,284,390
Other Financing Sources:			
Operating Transfers - In	249,598	249,598	0
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	3,421,203	4,705,593	1,284,390
Fund Balance at Beginning of Year	304,971	304,971	0
Unexpended Prior Year Encumbrances	84,779	84,779	0
<i>Fund Balance at End of Year</i>	<u><u>\$3,810,953</u></u>	<u><u>\$5,095,343</u></u>	<u><u>\$1,284,390</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle and Gasoline Tax Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Fines and Forfeitures	\$75,000	\$103,977	\$28,977
Intergovernmental	3,887,000	4,321,435	434,435
Interest	11,000	14,913	3,913
Other	0	97,520	97,520
<i>Total Revenues</i>	<u>3,973,000</u>	<u>4,537,845</u>	<u>564,845</u>
Expenditures:			
Current:			
Public Works			
Engineer			
Salaries and Wages	314,912	311,516	3,396
Fringe Benefits	94,653	93,469	1,184
Materials and Supplies	3,000	3,000	0
Contractual Services	2,000	0	2,000
Capital Outlay	15,000	12,900	2,100
Other	4,462	2,496	1,966
<i>Total Engineer</i>	<u>434,027</u>	<u>423,381</u>	<u>10,646</u>
Roads			
Salaries and Wages	684,259	654,798	29,461
Fringe Benefits	220,385	215,980	4,405
Materials and Supplies	1,190,594	1,177,507	13,087
Contractual Services	872,909	818,774	54,135
Capital Outlay	297,984	290,390	7,594
Other	375,148	351,826	23,322
<i>Total Roads</i>	<u>3,641,279</u>	<u>3,509,275</u>	<u>132,004</u>
Bridges and Culverts			
Salaries and Wages	167,895	163,290	4,605
Fringe Benefits	25,562	23,426	2,136
Materials and Supplies	188,000	177,820	10,180
Contractual Services	751,798	742,611	9,187
Other	4,984	4,984	0
<i>Total Bridges and Culverts</i>	<u>1,138,239</u>	<u>1,112,131</u>	<u>26,108</u>
<i>Total Public Works</i>	<u>5,213,545</u>	<u>5,044,787</u>	<u>168,758</u>
Intergovernmental:			
Grants	0	128,456	(128,456)
<i>Total Expenditures</i>	<u>5,213,545</u>	<u>5,173,243</u>	<u>40,302</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,240,545)</u>	<u>(635,398)</u>	<u>605,147</u>
Other Financing Sources (Uses):			
Advances - In	0	365,933	(365,933)
Advances - Out	0	0	0
Operating Transfers - In	167,984	17,984	(150,000)
Operating Transfers - Out	(40,181)	(40,181)	0
<i>Total Other Financing Sources (Uses)</i>	<u>127,803</u>	<u>343,736</u>	<u>215,933</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Uses</i>	<u>(1,112,742)</u>	<u>(291,662)</u>	<u>821,080</u>
Fund Balance at Beginning of Year	1,480,186	1,480,186	0
Unexpended Prior Year Encumbrances	<u>53,663</u>	<u>53,663</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$421,107</u>	<u>\$1,242,187</u>	<u>\$821,080</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Tactical Vests Fund
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$962	\$0	(\$962)
Expenditures:			
Current:			
Public Safety			
Tactical Vests			
Materials and Supplies	<u>2,750</u>	<u>2,750</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,788)</u>	<u>(2,750)</u>	<u>(962)</u>
Other Financing Sources:			
Advances - In	0	962	962
Operating Transfers - In	<u>1,788</u>	<u>1,788</u>	<u>0</u>
<i>Total Other Financing Sources</i>	<u>1,788</u>	<u>2,750</u>	<u>962</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County Home Levy Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Property and Other Taxes	\$1,836,699	\$1,836,699	\$0
Charges for Services	521,000	543,078	22,078
Intergovernmental	222,991	222,991	0
Payment in Lieu of Taxes	0	789	789
Other	6,161	4,543	(1,618)
<i>Total Revenues</i>	<u>2,586,851</u>	<u>2,608,100</u>	<u>21,249</u>
Expenditures:			
Current:			
Human Services			
County Home			
Salaries and Wages	1,802,557	1,797,414	5,143
Fringe Benefits	424,500	421,600	2,900
Materials and Supplies	416,000	407,186	8,814
Contractual Services	215,000	196,454	18,546
Capital Outlay	180,500	178,837	1,663
Other	27,000	26,944	56
<i>Total Expenditures</i>	<u>3,065,557</u>	<u>3,028,435</u>	<u>37,122</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(478,706)</u>	<u>(420,335)</u>	<u>58,371</u>
Other Financing Sources:			
Advances - In	0	400,000	400,000
Operating Transfers - In	176	0	(176)
<i>Total Other Financing Sources</i>	<u>176</u>	<u>400,000</u>	<u>399,824</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	<u>(478,530)</u>	<u>(20,335)</u>	<u>458,195</u>
Fund Balance at Beginning of Year	433,011	433,011	0
Unexpended Prior Year Encumbrances	2,959	2,959	0
<i>Fund Balance at End of Year</i>	<u>(\$42,560)</u>	<u>\$415,635</u>	<u>\$458,195</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, 2001

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$484,050	\$543,287	\$59,237
Fines and Forfeitures	400	1,700	1,300
Other	250	0	(250)
<i>Total Revenues</i>	<u>484,700</u>	<u>544,987</u>	<u>60,287</u>
Expenditures:			
Current:			
General Government - Legislative and Executive			
Salaries and Wages	172,038	159,323	12,715
Fringe Benefits	24,379	20,963	3,416
Materials and Supplies	3,500	3,269	231
Contractual Services	369,012	350,521	18,491
Other	36,122	36,122	0
<i>Total Expenditures</i>	<u>605,051</u>	<u>570,198</u>	<u>34,853</u>
<i>Excess of Revenues Under Expenditures</i>	(120,351)	(25,211)	95,140
Fund Balance at Beginning of Year	443,489	443,489	0
Unexpended Prior Year Encumbrances	<u>251</u>	<u>251</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$323,389</u></u>	<u><u>\$418,529</u></u>	<u><u>\$95,140</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Children Services Levy Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Property and Other Taxes	\$1,717,024	\$1,670,322	(\$46,702)
Charges for Services	1,920,275	1,746,423	(173,852)
Intergovernmental	2,187,060	2,844,731	657,671
Payment in Lieu of Taxes	0	789	789
Other	3,796	5,390	1,594
	<u>5,828,155</u>	<u>6,267,655</u>	<u>439,500</u>
<i>Total Revenues</i>			
Expenditures:			
Current:			
Human Services			
Children Services			
Salaries and Wages	2,500,000	2,343,082	156,918
Fringe Benefits	469,028	397,593	71,435
Materials and Supplies	207,500	184,669	22,831
Contractual Services	2,727,332	2,516,283	211,049
Capital Outlay	129,722	43,756	85,966
Other	470,000	434,350	35,650
	<u>6,503,582</u>	<u>5,919,733</u>	<u>583,849</u>
<i>Total Expenditures</i>			
<i>Excess of Revenues Over (Under) Expenditures</i>	(675,427)	347,922	1,023,349
Other Financing Sources:			
Operating Transfers - In	798	798	0
	<u>798</u>	<u>798</u>	<u>0</u>
<i>Excess of Other Financing Sources Over (Under) Expenditures</i>	(674,629)	348,720	1,023,349
Fund Balance at Beginning of Year	3,005,136	3,005,136	0
Unexpended Prior Year Encumbrances	53,354	53,354	0
	<u>3,058,490</u>	<u>3,058,490</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$2,383,861</u>	<u>\$3,407,210</u>	<u>\$1,023,349</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, 2001

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$15,487	\$15,487	\$0
Other	<u>1,800</u>	<u>1,309</u>	<u>(491)</u>
<i>Total Revenues</i>	<u>17,287</u>	<u>16,796</u>	<u>(491)</u>
Expenditures:			
Current:			
Public Safety			
Drug Law Enforcement			
Salaries and Wages	13,539	13,539	0
Materials and Supplies	6,813	4,813	2,000
Other	<u>300</u>	<u>257</u>	<u>43</u>
<i>Total Expenditures</i>	<u>20,652</u>	<u>18,609</u>	<u>2,043</u>
<i>Excess of Revenues Under Expenditures</i>	(3,365)	(1,813)	1,552
Fund Balance at Beginning of Year	<u>3,526</u>	<u>3,526</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$161</u></u>	<u><u>\$1,713</u></u>	<u><u>\$1,552</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Emergency Terrorism Grant Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$17,500	\$17,500	\$0
Expenditures:			
Current:			
Public Safety			
Emergency Terrorism Grant			
Capital Outlay	15,500	15,500	0
<i>Excess of Revenues Over Expenditures</i>	2,000	2,000	0
Fund Balance at Beginning of Year	0	0	0
<i>Fund Balance at End of Year</i>	\$2,000	\$2,000	\$0

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Property and Other Taxes	\$3,299,468	\$3,187,240	(\$112,228)
Intergovernmental	1,652,682	2,293,903	641,221
Payment in Lieu of Taxes	0	1,973	1,973
Other	98,000	119,172	21,172
<i>Total Revenues</i>	<u>5,050,150</u>	<u>5,602,288</u>	<u>552,138</u>
Expenditures:			
Current:			
Human Services			
Starlight School			
Salaries and Wages	3,192,000	2,986,096	205,904
Fringe Benefits	725,000	561,325	163,675
Materials and Supplies	115,000	102,929	12,071
Contractual Services	1,100,388	1,051,378	49,010
Capital Outlay	260,379	152,772	107,607
Other	6,562	5,862	700
<i>Total Expenditures</i>	<u>5,399,329</u>	<u>4,860,362</u>	<u>538,967</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(349,179)</u>	<u>741,926</u>	<u>1,091,105</u>
Other Financing Sources (Uses):			
Advances - Out	(47,311)	(26,869)	20,442
Operating Transfers - In	600	600	0
Operating Transfers - Out	(1,254)	(91,699)	(90,445)
<i>Total Other Financing Sources (Uses)</i>	<u>(47,965)</u>	<u>(117,968)</u>	<u>(70,003)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	<u>(397,144)</u>	<u>623,958</u>	<u>1,021,102</u>
Fund Balance at Beginning of Year	6,799,805	6,799,805	0
Unexpended Prior Year Encumbrances	42,028	42,028	0
<i>Fund Balance at End of Year</i>	<u><u>\$6,444,689</u></u>	<u><u>\$7,465,791</u></u>	<u><u>\$1,021,102</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax and Assessment Collection Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$128,856	\$109,024	(\$19,832)
Expenditures:			
Current:			
General Government - Legislative and Executive			
DRETAC			
Salaries and Wages	58,000	50,828	7,172
Fringe Benefits	11,439	7,125	4,314
Capital Outlay	4,000	0	4,000
Other	235,002	10,638	224,364
<i>Total Expenditures</i>	308,441	68,591	239,850
<i>Excess of Revenues Over (Under) Expenditures</i>	(179,585)	40,433	220,018
Fund Balance at Beginning of Year	287,951	287,951	0
Unexpended Prior Year Encumbrances	750	750	0
<i>Fund Balance at End of Year</i>	\$109,116	\$329,134	\$220,018

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, 2001

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Property and Other Taxes	\$379,890	\$367,340	(\$12,550)
Charges for Services	5,100	1,014	(4,086)
Intergovernmental	20,332	45,682	25,350
Payment in Lieu of Taxes	0	158	158
Other	50,044	130	(49,914)
	<u>455,366</u>	<u>414,324</u>	<u>(41,042)</u>
<i>Total Revenues</i>			
Expenditures:			
Current:			
Health			
Tuberculosis Clinic			
Salaries and Wages	215,197	164,120	51,077
Fringe Benefits	70,827	63,790	7,037
Materials and Supplies	159,141	156,429	2,712
Contractual Services	62,750	54,272	8,478
Capital Outlay	10,000	10,000	0
Other	3,000	2,991	9
	<u>520,915</u>	<u>451,602</u>	<u>69,313</u>
<i>Total Expenditures</i>			
<i>Excess of Revenues Under Expenditures</i>	(65,549)	(37,278)	28,271
Fund Balance at Beginning of Year	421,711	421,711	0
Unexpended Prior Year Encumbrances	6,675	6,675	0
	<u>428,386</u>	<u>428,386</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$362,837</u>	<u>\$391,108</u>	<u>\$28,271</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, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental	<u>\$11,130</u>	<u>\$10,470</u>	<u>(\$660)</u>
Expenditures:			
Current:			
Public Safety			
Youth Services			
Salaries and Wages	9,000	9,000	0
Fringe Benefits	1,835	1,238	597
Materials and Supplies	200	200	0
Contractual Services	<u>95</u>	<u>95</u>	<u>0</u>
<i>Total Expenditures</i>	<u>11,130</u>	<u>10,533</u>	<u>597</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(63)	(63)
Other Financing Sources:			
Advances - In	<u>0</u>	<u>63</u>	<u>63</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Block Grants Fund
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$127,000	\$127,000	\$0
Intergovernmental	479,400	214,500	(264,900)
Other	<u>0</u>	<u>4,554</u>	<u>4,554</u>
<i>Total Revenues</i>	<u>606,400</u>	<u>346,054</u>	<u>(260,346)</u>
Expenditures:			
Current:			
Public Works			
Block Grants			
Salaries and Wages	19,605	19,605	0
Fringe Benefits	6,968	6,290	678
Materials and Supplies	291	291	0
Contractual Services	<u>709,496</u>	<u>409,847</u>	<u>299,649</u>
<i>Total Expenditures</i>	<u>736,360</u>	<u>436,033</u>	<u>300,327</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(129,960)</u>	<u>(89,979)</u>	<u>39,981</u>
Other Financing Sources (Uses):			
Advances - In	0	5,671	5,671
Advances - Out	<u>(20,000)</u>	<u>0</u>	<u>20,000</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(20,000)</u>	<u>5,671</u>	<u>25,671</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Uses</i>	(149,960)	(84,308)	65,652
Fund Balance at Beginning of Year	137,003	137,003	0
Unexpended Prior Year Encumbrances	<u>46</u>	<u>46</u>	<u>0</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u><u>(\$12,911)</u></u>	<u><u>\$52,741</u></u>	<u><u>\$65,652</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Computer Legal Research Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$8,945	\$8,800	(\$145)
Expenditures:			
Current:			
General Government - Judicial			
Computer Legal Research			
Contractual Services	9,500	4,400	5,100
<i>Excess of Revenues Over (Under) Expenditures</i>	(555)	4,400	4,955
Fund Balance at Beginning of Year	41,815	41,815	0
Unexpended Prior Year Encumbrances	1,400	1,400	0
<i>Fund Balance at End of Year</i>	\$42,660	\$47,615	\$4,955

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, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental	\$216,852	\$216,852	\$0
Expenditures:			
Current:			
Public Safety			
Community Correction			
Salaries and Wages	173,868	139,201	34,667
Fringe Benefits	47,899	47,899	0
Materials and Supplies	8,981	7,020	1,961
Contractual Services	2,850	885	1,965
Capital Outlay	11,664	8,805	2,859
<i>Total Expenditures</i>	<u>245,262</u>	<u>203,810</u>	<u>41,452</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(28,410)	13,042	41,452
Fund Balance at Beginning of Year	<u>38,582</u>	<u>38,582</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$10,172</u></u>	<u><u>\$51,624</u></u>	<u><u>\$41,452</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Home Detention (Electronic Monitor) Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$35,400	\$40,305	\$4,905
Intergovernmental	62,442	62,442	0
<i>Total Revenues</i>	<u>97,842</u>	<u>102,747</u>	<u>4,905</u>
Expenditures:			
Current:			
Public Safety			
Electronic Monitor			
Salaries and Wages	46,914	45,246	1,668
Fringe Benefits	6,911	8,023	(1,112)
Materials and Supplies	24,828	19,349	5,479
Contractual Services	36,354	31,731	4,623
Capital Outlay	7,376	735	6,641
<i>Total Expenditures</i>	<u>122,383</u>	<u>105,084</u>	<u>17,299</u>
<i>Excess of Revenues Under Expenditures</i>	(24,541)	(2,337)	22,204
Fund Balance at Beginning of Year	<u>95,603</u>	<u>95,603</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$71,062</u></u>	<u><u>\$93,266</u></u>	<u><u>\$22,204</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Litter Prevention Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$76,335	\$63,574	(\$12,761)
Expenditures:			
Current:			
Public Works			
Litter Prevention			
Salaries and Wages	57,177	51,426	5,751
Fringe Benefits	33,381	27,809	5,572
Materials and Supplies	2,013	2,013	0
Contractual Services	900	900	0
Capital Outlay	4,521	4,521	0
Other	6,485	6,485	0
<i>Total Expenditures</i>	104,477	93,154	11,323
<i>Excess of Revenues Under Expenditures</i>	(28,142)	(29,580)	(1,438)
Other Financing Sources (Uses):			
Advances - In	0	11,320	11,320
Advances - Out	(11,320)	(11,320)	0
Operating Transfers - In	33,314	27,769	(5,545)
<i>Total Other Financing Sources (Uses)</i>	21,994	27,769	5,775
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Uses</i>	(6,148)	(1,811)	4,337
Fund Balance at Beginning of Year	6,825	6,825	0
<i>Fund Balance at End of Year</i>	\$677	\$5,014	\$4,337

Muskingum County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Ohio Childrens Trust Fund
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	<u>\$15,145</u>	<u>\$15,145</u>	<u>\$0</u>
Expenditures:			
Current:			
Human Serivces			
Ohio Childrens Trust			
Salaries and Wages	8,561	8,461	100
Fringe Benefits	<u>525</u>	<u>525</u>	<u>0</u>
<i>Total Expenditures</i>	<u>9,086</u>	<u>8,986</u>	<u>100</u>
<i>Excess of Revenues Over Expenditures</i>	6,059	6,159	100
Other Financing Uses:			
Advances - Out	<u>(9,367)</u>	<u>0</u>	<u>(9,367)</u>
<i>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</i>	(3,308)	6,159	(9,267)
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>(\$3,308)</u></u>	<u><u>\$6,159</u></u>	<u><u>(\$9,267)</u></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, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Licenses and Permits	\$35,492	\$28,078	(\$7,414)
Expenditures:			
Current:			
Health			
Marriage Licenses			
Contractual Services	<u>35,000</u>	<u>27,556</u>	<u>7,444</u>
<i>Excess of Revenues Over Expenditures</i>	492	522	30
Fund Deficit at Beginning of Year	<u>(492)</u>	<u>(492)</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$30</u></u>	<u><u>\$30</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Political Subdivision Housing Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Fines and Forfeitures	\$14,000	\$29,004	\$15,004
Expenditures:			
Current:			
Public Safety			
Political Subdivision Housing			
Contractual Services	40,000	20,123	19,877
Capital Outlay	6,325	6,301	24
<i>Total Expenditures</i>	46,325	26,424	19,901
<i>Excess of Revenues Over (Under) Expenditures</i>	(32,325)	2,580	34,905
Fund Balance at Beginning of Year	70,495	70,495	0
<i>Fund Balance at End of Year</i>	\$38,170	\$73,075	\$34,905

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, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Fines and Forfeitures	\$20,000	\$22,512	\$2,512
Intergovernmental	213	225	12
<i>Total Revenues</i>	<u>20,213</u>	<u>22,737</u>	<u>2,524</u>
Expenditures:			
Current:			
Human Services			
Indigent Drivers Alcohol Treatment			
Contractual Services	<u>40,500</u>	<u>10,000</u>	<u>30,500</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(20,287)	12,737	33,024
Fund Balance at Beginning of Year	107,872	107,872	0
Unexpended Prior Year Encumbrances	<u>3,366</u>	<u>3,366</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$90,951</u></u>	<u><u>\$123,975</u></u>	<u><u>\$33,024</u></u>

Muskingum County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Probate Conduct of Business Fund
 For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Charges for Services	\$750	\$696	(\$54)
Expenditures:			
Current:			
General Government - Judicial			
Probate Conduct of Business			
Other	750	0	750
<i>Excess of Revenues Over Expenditures</i>	0	696	696
Fund Balance at Beginning of Year	<u>9,324</u>	<u>9,324</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$9,324</u></u>	<u><u>\$10,020</u></u>	<u><u>\$696</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Enforcement and Education Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Fines and Forfeitures	\$6,500	\$8,570	\$2,070
Expenditures:			
Current:			
Public Safety			
Enforcement and Education			
Other	4,500	2,049	2,451
<i>Excess of Revenues Over Expenditures</i>	2,000	6,521	4,521
Fund Balance at Beginning of Year	21,147	21,147	0
Unexpended Prior Year Encumbrances	115	115	0
<i>Fund Balance at End of Year</i>	\$23,262	\$27,783	\$4,521

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, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental	\$34,043	\$62,822	\$28,779
Expenditures:			
Current:			
Human Services			
Chapter I - Starlight			
Salaries and Wages	<u>67,643</u>	<u>66,845</u>	<u>798</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(33,600)</u>	<u>(4,023)</u>	<u>29,577</u>
Other Financing Sources (Uses):			
Advances - In	0	26,869	26,869
Advances - Out	(20,442)	0	20,442
Operating Transfers - In	<u>1,154</u>	<u>1,154</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(19,288)</u>	<u>28,023</u>	<u>47,311</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	(52,888)	24,000	76,888
Fund Balance at Beginning of Year	<u>5,577</u>	<u>5,577</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>(\$47,311)</u></u>	<u><u>\$29,577</u></u>	<u><u>\$76,888</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Law Enforcement Fund
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Fines and Forfeitures	\$5,000	\$831	(\$4,169)
Intergovernmental	36,488	36,488	0
Other	1,486	1,680	194
<i>Total Revenues</i>	<u>42,974</u>	<u>38,999</u>	<u>(3,975)</u>
Expenditures:			
Current:			
Public Safety			
Law Enforcement			
Contractual Services	22,797	500	22,297
Capital Outlay	2,500	1,265	1,235
Other	7,854	2,626	5,228
<i>Total Expenditures</i>	<u>33,151</u>	<u>4,391</u>	<u>28,760</u>
<i>Excess of Revenues Over Expenditures</i>	<u>9,823</u>	<u>34,608</u>	<u>24,785</u>
Other Financing Sources (Uses):			
Operating Transfers - In	90	90	0
Operating Transfers - Out	(1,252)	(1,252)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(1,162)</u>	<u>(1,162)</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures and Other Uses</i>	8,661	33,446	24,785
Fund Balance at Beginning of Year	<u>31,496</u>	<u>31,496</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$40,157</u></u>	<u><u>\$64,942</u></u>	<u><u>\$24,785</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Senior Citizens Levy Fund
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Property and Other Taxes	\$417,587	\$417,587	\$0
Intergovernmental	309,855	309,855	0
Payment in Lieu of Taxes	<u>0</u>	<u>197</u>	<u>197</u>
<i>Total Revenues</i>	<u>727,442</u>	<u>727,639</u>	<u>197</u>
Expenditures:			
Current:			
Human Services			
Senior Citizens Levy			
Salaries and Wages	617,846	617,092	754
Fringe Benefits	<u>200,623</u>	<u>186,723</u>	<u>13,900</u>
<i>Total Expenditures</i>	<u>818,469</u>	<u>803,815</u>	<u>14,654</u>
<i>Excess of Revenues Under Expenditures</i>	(91,027)	(76,176)	14,851
Other Financing Sources:			
Operating Transfers - In	<u>856</u>	<u>60,856</u>	<u>60,000</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(90,171)	(15,320)	74,851
Fund Balance at Beginning of Year	<u>51,070</u>	<u>51,070</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>(\$39,101)</u></u>	<u><u>\$35,750</u></u>	<u><u>\$74,851</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Felony Delinquent Care and Custody Fund
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental	<u>\$141,560</u>	<u>\$141,560</u>	<u>\$0</u>
Expenditures:			
Current:			
Public Safety			
Specialized Probation			
Salaries and Wages	97,900	94,693	3,207
Fringe Benefits	31,788	25,597	6,191
Materials and Supplies	1,466	266	1,200
Contractual Services	<u>59,013</u>	<u>56,267</u>	<u>2,746</u>
<i>Total Expenditures</i>	<u>190,167</u>	<u>176,823</u>	<u>13,344</u>
<i>Excess of Revenues Under Expenditures</i>	(48,607)	(35,263)	13,344
Other Financing Uses:			
Advances - Out	<u>(8,144)</u>	<u>0</u>	<u>8,144</u>
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(56,751)	(35,263)	21,488
Fund Balance at Beginning of Year	<u>136,424</u>	<u>136,424</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$79,673</u></u>	<u><u>\$101,161</u></u>	<u><u>\$21,488</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Drug Law Enforcement Fund
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Fines and Forfeitures	<u>\$9,000</u>	<u>\$3,327</u>	<u>(\$5,673)</u>
Expenditures:			
Current:			
Public Safety			
Drug Law Enforcement			
Contractual Services	25,362	0	25,362
Capital Outlay	12,000	2,565	9,435
Other	<u>2,000</u>	<u>1,355</u>	<u>645</u>
<i>Total Expenditures</i>	<u>39,362</u>	<u>3,920</u>	<u>35,442</u>
<i>Excess of Revenues Under Expenditures</i>	(30,362)	(593)	29,769
Fund Balance at Beginning of Year	<u>41,229</u>	<u>41,229</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$10,867</u></u>	<u><u>\$40,636</u></u>	<u><u>\$29,769</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Guardianship Fund
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Charges for Services	\$23,000	\$25,891	\$2,891
Expenditures:			
Current:			
Human Services			
Indigent Guardianship			
Contractual Services	<u>31,922</u>	<u>31,724</u>	<u>198</u>
<i>Excess of Revenues Under Expenditures</i>	(8,922)	(5,833)	3,089
Other Financing Sources:			
Operating Transfers - In	<u>8,000</u>	<u>8,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(922)	2,167	3,089
Fund Balance at Beginning of Year	<u>922</u>	<u>922</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$3,089</u></u>	<u><u>\$3,089</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Victim of Criminals Fund
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental	<u>\$36,465</u>	<u>\$45,844</u>	<u>\$9,379</u>
Expenditures:			
Current:			
Public Safety			
Victim of Criminals			
Salaries and Wages	33,768	33,768	0
Fringe Benefits	1,441	1,007	434
Materials and Supplies	1,682	1,682	0
Other	<u>1,221</u>	<u>1,221</u>	<u>0</u>
<i>Total Expenditures</i>	<u>38,112</u>	<u>37,678</u>	<u>434</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,647)	8,166	9,813
Other Financing Sources:			
Advances - In	<u>0</u>	<u>500</u>	<u>500</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(1,647)	8,666	10,313
Fund Balance at Beginning of Year	<u>1,188</u>	<u>1,188</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>(\$459)</u></u>	<u><u>\$9,854</u></u>	<u><u>\$10,313</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Family Resources Fund
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	<u>\$65,300</u>	<u>\$65,300</u>	<u>\$0</u>
Expenditures:			
Current:			
Human Services			
Family Resources			
Contractual Services	42,981	26,165	16,816
Capital Outlay	28,060	12,568	15,492
Other	<u>12,405</u>	<u>7,705</u>	<u>4,700</u>
<i>Total Expenditures</i>	<u>83,446</u>	<u>46,438</u>	<u>37,008</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(18,146)	18,862	37,008
Fund Balance at Beginning of Year	<u>87,507</u>	<u>87,507</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$69,361</u></u>	<u><u>\$106,369</u></u>	<u><u>\$37,008</u></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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$0	\$91,102	\$91,102
Expenditures:			
Current:			
Public Safety			
Sheriff Commissary			
Materials and Supplies	0	90,933	(90,933)
<i>Excess of Revenues Over Expenditures</i>	0	169	169
Fund Balance at Beginning of Year	5,710	5,710	0
<i>Fund Balance at End of Year</i>	\$5,710	\$5,879	\$169

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, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Interest	\$0	\$350	\$350
Other	<u>0</u>	<u>10,917</u>	<u>10,917</u>
<i>Total Revenues</i>	<u>0</u>	<u>11,267</u>	<u>11,267</u>
Expenditures:			
Current:			
Human Services			
Childrens Services			
Materials and Supplies	<u>0</u>	<u>2,485</u>	<u>(2,485)</u>
<i>Excess of Revenues Over Expenditures</i>	0	8,782	8,782
Fund Balance at Beginning of Year	<u>35,420</u>	<u>35,420</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$35,420</u></u>	<u><u>\$44,202</u></u>	<u><u>\$8,782</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Mental Health Levy Fund
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Property and Other Taxes	\$917,684	\$917,684	\$0
Intergovernmental	395	395	0
Payment in Lieu of Taxes	<u>111,429</u>	<u>111,429</u>	<u>0</u>
<i>Total Revenues</i>	1,029,508	1,029,508	0
Expenditures:			
Intergovernmental	<u>1,029,508</u>	<u>1,029,508</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Certificate of Title Administration Fund
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Licenses and Permits	<u>\$250,000</u>	<u>\$335,493</u>	<u>\$85,493</u>
Expenditures:			
Current:			
General Government -			
Legislative and Executive			
Clerk of Courts Title			
Salaries and Wages	107,000	106,106	894
Fringe Benefits	19,668	16,125	3,543
Materials and Supplies	10,000	8,626	1,374
Contractual Services	4,811	3,579	1,232
Capital Outlay	<u>8,000</u>	<u>1,450</u>	<u>6,550</u>
<i>Total Expenditures</i>	<u>149,479</u>	<u>135,886</u>	<u>13,593</u>
<i>Excess of Revenues Over Expenditures</i>	100,521	199,607	99,086
Other Financing Uses:			
Operating Transfers - Out	<u>(698,000)</u>	<u>(698,000)</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(597,479)	(498,393)	99,086
Fund Balance at Beginning of Year	800,978	800,978	0
Unexpended Prior Year Encumbrances	<u>5,493</u>	<u>5,493</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$208,992</u></u>	<u><u>\$308,078</u></u>	<u><u>\$99,086</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff Levy Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Property and Other Taxes	\$407,195	\$378,364	(\$28,831)
Intergovernmental	0	44,491	44,491
<i>Total Revenues</i>	<u>407,195</u>	<u>422,855</u>	<u>15,660</u>
Expenditures:			
Current:			
Public Safety			
Sheriff Department			
Salaries and Wages	263,630	243,240	20,390
Fringe Benefits	110,328	83,314	27,014
Materials and Supplies	2,000	0	2,000
Capital Outlay	28,000	0	28,000
Other	1,042	0	1,042
<i>Total Expenditures</i>	<u>405,000</u>	<u>326,554</u>	<u>78,446</u>
<i>Excess of Revenues Over Expenditures</i>	2,195	96,301	94,106
Fund Balance at Beginning of Year	<u>159,214</u>	<u>159,214</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$161,409</u></u>	<u><u>\$255,515</u></u>	<u><u>\$94,106</u></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, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental	\$3,375	\$4,262	\$887
Expenditures:			
Current:			
Human Services			
Starlight Title VI			
Materials and Supplies	<u>151</u>	<u>151</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	3,224	4,111	887
Other Financing Sources:			
Operating Transfers - In	<u>99</u>	<u>99</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	3,323	4,210	887
Fund Balance at Beginning of Year	<u>52</u>	<u>52</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$3,375</u></u>	<u><u>\$4,262</u></u>	<u><u>\$887</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
COPS Grant Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$80,242	\$69,025	(\$11,217)
Expenditures:			
Current:			
Public Safety			
COPS			
Salaries and Wages	51,235	45,056	6,179
Fringe Benefits	19,982	14,300	5,682
Materials and Supplies	5,200	274	4,926
Contractual Services	5,051	0	5,051
Capital Outlay	6,400	0	6,400
Other	1,400	0	1,400
<i>Total Expenditures</i>	<i>89,268</i>	<i>59,630</i>	<i>29,638</i>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(9,026)</i>	<i>9,395</i>	<i>18,421</i>
Other Financing Sources:			
Operating Transfers - In	18,050	9,025	(9,025)
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	<i>9,024</i>	<i>18,420</i>	<i>9,396</i>
Fund Balance at Beginning of Year	23,844	23,844	0
Unexpended Prior Year Encumbrances	5,250	5,250	0
<i>Fund Balance at End of Year</i>	<i>\$38,118</i>	<i>\$47,514</i>	<i>\$9,396</i>

Muskingum County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County Court Special Projects Fund
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Charges for Services	\$37,000	\$45,111	\$8,111
Expenditures:			
Current:			
General Government - Judicial			
County Court Speical Projects			
Materials and Supplies	5,000	4,000	1,000
Capital Outlay	5,000	0	5,000
	<u>10,000</u>	<u>4,000</u>	<u>6,000</u>
<i>Total Expenditures</i>	<u>10,000</u>	<u>4,000</u>	<u>6,000</u>
<i>Excess of Revenues Over Expenditures</i>	27,000	41,111	14,111
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$27,000</u></u>	<u><u>\$41,111</u></u>	<u><u>\$14,111</u></u>

Muskingum County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Transportation Improvement District (TID) Escrow Fund
 For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
<i>Total Revenues</i>	\$0	\$0	\$0
Expenditures:			
<i>Total Expenditures</i>	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0
Fund Balance at Beginning of Year	925,000	925,000	0
<i>Fund Balance at End of Year</i>	\$925,000	\$925,000	\$0

Muskingum County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Detention Subsidy Fund
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
<i>Total Revenues</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures:			
Current:			
General Government - Judicial			
Common Pleas Court			
Fringe Benefits	15,000	768	14,232
Materials and Supplies	35,000	27	34,973
Contractual Services	25,000	2,321	22,679
Capital Outlay	68,734	15,033	53,701
Other	<u>5,000</u>	<u>1,318</u>	<u>3,682</u>
<i>Total Expenditures</i>	<u>148,734</u>	<u>19,467</u>	<u>129,267</u>
<i>Excess of Revenues Under Expenditures</i>	(148,734)	(19,467)	129,267
Fund Balance at Beginning of Year	135,635	135,635	0
Unexpended Prior Year Encumbrances	<u>13,099</u>	<u>13,099</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$129,267</u></u>	<u><u>\$129,267</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Log Jam Removal Fund
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental	\$29,853	\$28,850	(\$1,003)
Expenditures:			
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	29,853	28,850	(1,003)
Fund Deficit at Beginning of Year	<u>(29,853)</u>	<u>(29,853)</u>	<u>0</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u><u>\$0</u></u>	<u><u>(\$1,003)</u></u>	<u><u>(\$1,003)</u></u>

Muskingum County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Redevelopment Tax Equivalent Fund
 For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Payment in Lieu of Taxes	\$190,337	\$176,955	(\$13,382)
Expenditures:			
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	190,337	176,955	(13,382)
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$190,337</u></u>	<u><u>\$176,955</u></u>	<u><u>(\$13,382)</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Mediation Project Phase III Fund
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental	<u>\$40,761</u>	<u>\$73,244</u>	<u>\$32,483</u>
Expenditures:			
Current:			
General Government - Judicial			
Court of Common Pleas			
Salaries and Wages	36,463	30,857	5,606
Fringe Benefits	4,298	3,798	500
Contractual Services	<u>650</u>	<u>650</u>	<u>0</u>
<i>Total Expenditures</i>	<u>41,411</u>	<u>35,305</u>	<u>6,106</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(650)	37,939	38,589
Fund Balance at Beginning of Year	<u>6,962</u>	<u>6,962</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$6,312</u></u>	<u><u>\$44,901</u></u>	<u><u>\$38,589</u></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, 2001

	Debt Service	Library Debt Service	Special Assessment Debt Service	Totals
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$1,582,142	\$98,464	\$228,692	\$1,909,298
Receivables:				
Payment in Lieu of Taxes	0	177	0	177
Interfund	0	0	116	116
Due from Agency Funds:				
Property and Other Taxes	0	124,216	0	124,216
Special Assessments	0	0	2,278,929	2,278,929
Due from Other Governments	0	12,680	0	12,680
<i>Total Assets</i>	<u>\$1,582,142</u>	<u>\$235,537</u>	<u>\$2,507,737</u>	<u>\$4,325,416</u>
Liabilities:				
Deferred Revenue	\$0	\$136,896	\$2,278,929	\$2,415,825
<i>Total Liabilities</i>	<u>0</u>	<u>136,896</u>	<u>2,278,929</u>	<u>2,415,825</u>
Fund Equity:				
Fund Balance:				
Unreserved:				
Undesignated	1,582,142	98,641	228,808	1,909,591
<i>Total Fund Equity</i>	<u>1,582,142</u>	<u>98,641</u>	<u>228,808</u>	<u>1,909,591</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$1,582,142</u>	<u>\$235,537</u>	<u>\$2,507,737</u>	<u>\$4,325,416</u>

Muskingum County, Ohio
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Debt Service Funds
For the Year Ended December 31, 2001

	Debt Service	Library Debt Service	Special Assessment Debt Service	Totals
Revenues:				
Property and Other Taxes	\$0	\$544,437	\$0	\$544,437
Intergovernmental	0	67,464	0	67,464
Special Assessments	0	0	155,040	155,040
Rent	903,405	0	0	903,405
Payment in Lieu of Taxes	0	177	0	177
<i>Total Revenues</i>	<u>903,405</u>	<u>612,078</u>	<u>155,040</u>	<u>1,670,523</u>
Expenditures:				
Debt Service:				
Principal Retirement	750,000	640,000	88,646	1,478,646
Interest and Fiscal Charges	823,195	58,030	87,962	969,187
<i>Total Expenditures</i>	<u>1,573,195</u>	<u>698,030</u>	<u>176,608</u>	<u>2,447,833</u>
<i>Excess of Revenues Under Expenditures</i>	(669,790)	(85,952)	(21,568)	(777,310)
Other Financing Sources:				
Operating Transfers - In	876,711	0	33,693	910,404
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	206,921	(85,952)	12,125	133,094
<i>Fund Balances at Beginning of Year</i>	<u>1,375,221</u>	<u>184,593</u>	<u>216,683</u>	<u>1,776,497</u>
<i>Fund Balances at End of Year</i>	<u><u>\$1,582,142</u></u>	<u><u>\$98,641</u></u>	<u><u>\$228,808</u></u>	<u><u>\$1,909,591</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Debt Service Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Rent	\$292,765	\$903,405	\$610,640
Expenditures:			
Debt Service:			
Principal Retirement	750,000	750,000	0
Interest and Fiscal Charges	824,245	822,645	1,600
<i>Total Expenditures</i>	1,574,245	1,572,645	1,600
<i>Excess of Revenues Under Expenditures</i>	(1,281,480)	(669,240)	612,240
Other Financing Sources (Uses):			
Operating Transfers - In	1,802,852	876,711	(926,141)
Operating Transfers - Out	(271,725)	0	271,725
<i>Total Other Financing Sources (Uses)</i>	1,531,127	876,711	(654,416)
<i>Excess of Revenues and Other Financing Sources Over Expenditures and Other Uses</i>	249,647	207,471	(42,176)
Fund Balance at Beginning of Year	1,374,671	1,374,671	0
<i>Fund Balance at End of Year</i>	<u>\$1,624,318</u>	<u>\$1,582,142</u>	<u>(\$42,176)</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, 2001

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Property and Other Taxes	\$598,333	\$544,437	(\$53,896)
Intergovernmental	<u>0</u>	<u>67,464</u>	<u>67,464</u>
<i>Total Revenues</i>	<u>598,333</u>	<u>611,901</u>	<u>13,568</u>
Expenditures:			
Debt Service:			
Principal Retirement	640,000	640,000	0
Interest and Fiscal Charges	<u>58,030</u>	<u>58,030</u>	<u>0</u>
<i>Total Expenditures</i>	<u>698,030</u>	<u>698,030</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(99,697)	(86,129)	13,568
Fund Balance at Beginning of Year	<u>184,593</u>	<u>184,593</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$84,896</u></u>	<u><u>\$98,464</u></u>	<u><u>\$13,568</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Assessment Debt Service Fund
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Special Assessments	<u>\$154,900</u>	<u>\$155,040</u>	<u>\$140</u>
Expenditures:			
Debt Service:			
Principal Retirement	88,646	88,646	0
Interest and Fiscal Charges	<u>90,553</u>	<u>87,962</u>	<u>2,591</u>
<i>Total Expenditures</i>	<u>179,199</u>	<u>176,608</u>	<u>2,591</u>
<i>Excess of Revenues Under Expenditures</i>	(24,299)	(21,568)	2,731
Other Financing Sources:			
Operating Transfers - In	<u>42,726</u>	<u>33,693</u>	<u>(9,033)</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	18,427	12,125	(6,302)
Fund Balance at Beginning of Year	<u>216,567</u>	<u>216,567</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$234,994</u></u>	<u><u>\$228,692</u></u>	<u><u>(\$6,302)</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Note Retirement Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
<i>Total Revenues</i>	\$0	\$0	\$0
Expenditures:			
Debt Service:			
Principal Retirement	440,000	440,000	0
Interest and Fiscal Charges	23,021	21,221	1,800
<i>Total Expenditures</i>	463,021	461,221	1,800
<i>Excess of Revenues Under Expenditures</i>	(463,021)	(461,221)	1,800
Other Financing Sources:			
Proceeds of Notes	370,000	370,000	0
Operating Transfers - In	182,790	89,768	(93,022)
<i>Total Other Financing Source</i>	552,790	459,768	(93,022)
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	89,769	(1,453)	(91,222)
Fund Balance at Beginning of Year	5,000	5,000	0
<i>Fund Balance at End of Year</i>	<u>\$94,769</u>	<u>\$3,547</u>	<u>(\$91,222)</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Sewer Debt Service Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Tap-In Fees	\$125,000	\$101,397	(\$23,603)
Other	1,200	170,000	168,800
<i>Total Revenues</i>	<u>126,200</u>	<u>271,397</u>	<u>145,197</u>
Expenditures:			
Debt Service:			
Principal Retirement	2,390,212	2,390,212	0
Interest and Fiscal Charges	331,864	321,964	9,900
<i>Total Expenditures</i>	<u>2,722,076</u>	<u>2,712,176</u>	<u>9,900</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(2,595,876)</u>	<u>(2,440,779)</u>	<u>155,097</u>
Other Financing Sources (Uses):			
Proceeds of Loans	0	758,052	758,052
Proceeds of Notes	2,855,000	2,855,000	0
Loss on Acquisition of Sewer District	(600,000)	(1,358,052)	(758,052)
Operating Transfers - In	1,222,815	258,619	(964,196)
Operating Transfers - Out	(218,220)	0	218,220
<i>Total Other Financing Sources (Uses)</i>	<u>3,259,595</u>	<u>2,513,619</u>	<u>(745,976)</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures and Other Uses</i>	663,719	72,840	(590,879)
Fund Balance at Beginning of Year	<u>346,939</u>	<u>346,939</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$1,010,658</u></u>	<u><u>\$419,779</u></u>	<u><u>(\$590,879)</u></u>

CAPITAL PROJECTS FUNDS

The Capital Projects Funds are used to account for financial resources to be used for the acquisition of major capital facilities (other than those financed by proprietary funds). Following is a listing of all capital projects funds:

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

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

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.

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.

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

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.

(continued)

CAPITAL PROJECTS FUNDS (Continued)

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

Cannelville Road Project Fund - To account for federal grants used in the resurfacing of County Road 7, also known as Cannelville Road.

Muskingum County, Ohio
Combining Balance Sheet
All Capital Projects Funds (Continued)
December 31, 2001

	Detention Center Construction	Issue 2	Starlight Permanent Improvements	Recorder Equipment
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$2,362,172	\$71,588	\$939,118	\$251,721
Cash and Cash Equivalents in Segregated Accounts	10,236	0	0	0
Payment in Lieu of Taxes Receivable	0	0	0	0
Due from Component Unit	0	0	0	0
Due from Other Governments	0	0	0	0
Materials and Supplies Inventory	8,207	0	0	0
<i>Total Assets</i>	<u>\$2,380,615</u>	<u>\$71,588</u>	<u>\$939,118</u>	<u>\$251,721</u>
Liabilities:				
Accounts Payable	\$0	\$0	\$0	\$0
Contracts Payable	0	0	0	0
Retainage Payable	10,236	0	0	0
Deferred Revenue	0	0	0	0
Accrued Interest Payable	49,641	0	0	0
Notes Payable	2,650,000	99,479	0	0
<i>Total Liabilities</i>	<u>2,709,877</u>	<u>99,479</u>	<u>0</u>	<u>0</u>
Fund Equity:				
Fund Balance:				
Reserved for Encumbrances	83,777	24,689	5,094	35,451
Reserved for Inventory	8,207	0	0	0
Unreserved:				
Undesignated (Deficit)	(421,246)	(52,580)	934,024	216,270
<i>Total Fund Equity (Deficit)</i>	<u>(329,262)</u>	<u>(27,891)</u>	<u>939,118</u>	<u>251,721</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$2,380,615</u>	<u>\$71,588</u>	<u>\$939,118</u>	<u>\$251,721</u>

<u>Court Computer</u>	<u>Brandywine Loop Construction</u>	<u>Economic Development</u>	<u>State Route 60 Project</u>	<u>Law Enforcement Block Grant</u>	<u>Energy Improvement Fund</u>
\$355,432	\$3,547	\$2,787,421	\$785,987	\$28,719	\$0
0	0	0	0	0	0
0	86,539	0	0	0	0
0	0	0	870,000	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$355,432</u>	<u>\$90,086</u>	<u>\$2,787,421</u>	<u>\$1,655,987</u>	<u>\$28,719</u>	<u>\$0</u>
\$0	\$0	\$5,103	\$0	\$0	\$0
0	0	102,927	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	869	0	0	0	8,958
0	370,000	0	0	0	512,156
<u>0</u>	<u>370,869</u>	<u>108,030</u>	<u>0</u>	<u>0</u>	<u>521,114</u>
6,636	0	367,998	0	0	0
0	0	0	0	0	0
<u>348,796</u>	<u>(280,783)</u>	<u>2,311,393</u>	<u>1,655,987</u>	<u>28,719</u>	<u>(521,114)</u>
<u>355,432</u>	<u>(280,783)</u>	<u>2,679,391</u>	<u>1,655,987</u>	<u>28,719</u>	<u>(521,114)</u>
<u>\$355,432</u>	<u>\$90,086</u>	<u>\$2,787,421</u>	<u>\$1,655,987</u>	<u>\$28,719</u>	<u>\$0</u>

(continued)

Muskingum County, Ohio
Combining Balance Sheet
All Capital Projects Funds (Continued)
December 31, 2001

	East Wheeling Road Bridge	Emergency Operations Center	Cannelville Road Project	Totals
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$32,568	\$0	\$7,618,273
Cash and Cash Equivalents in Segregated Accounts	0	0	0	10,236
Payment in Lieu of Taxes Receivable	0	0	0	86,539
Due from Component Unit	0	0	0	870,000
Due from Other Governments	8,106	0	0	8,106
Materials and Supplies Inventory	0	3,321	0	11,528
<i>Total Assets</i>	<u>\$8,106</u>	<u>\$35,889</u>	<u>\$0</u>	<u>\$8,604,682</u>
Liabilities:				
Accounts Payable	\$0	\$0	\$0	\$5,103
Contracts Payable	0	22,170	0	125,097
Retainage Payable	0	0	0	10,236
Deferred Revenue	8,106	0	0	8,106
Accrued Interest Payable	0	0	0	59,468
Notes Payable	0	0	0	3,631,635
<i>Total Liabilities</i>	<u>8,106</u>	<u>22,170</u>	<u>0</u>	<u>3,839,645</u>
Fund Equity:				
Fund Balance:				
Reserved for Encumbrances	3,344	12,354	0	539,343
Reserved for Inventory	0	3,321	0	11,528
Unreserved:				
Undesignated (Deficit)	(3,344)	(1,956)	0	4,214,166
<i>Total Fund Equity (Deficit)</i>	<u>0</u>	<u>13,719</u>	<u>0</u>	<u>4,765,037</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$8,106</u>	<u>\$35,889</u>	<u>\$0</u>	<u>\$8,604,682</u>

Muskingum County, Ohio
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Capital Projects Funds
For the Year Ended December 31, 2001

	Detention Center Construction	Issue 2	County Office Building Parking Lot
Revenues:			
Charges for Services	\$0	\$0	\$0
Fines and Forfeitures	0	0	0
Intergovernmental	2,270,008	605,028	0
Interest	11,978	0	0
Payment in Lieu of Taxes	0	0	0
Other	0	0	0
<i>Total Revenues</i>	<i>2,281,986</i>	<i>605,028</i>	<i>0</i>
Expenditures:			
Current:			
Capital Outlay	18,799	724,925	0
Debt Service:			
Interest and Fiscal Charges	106,454	2,097	0
Total Expenditures	125,253	727,022	0
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>2,156,733</i>	<i>(121,994)</i>	<i>0</i>
Other Financing Sources (Uses):			
Operating Transfers - In	136,475	40,181	0
Operating Transfers - Out	0	0	(11,100)
<i>Total Other Financing Sources (Uses)</i>	<i>136,475</i>	<i>40,181</i>	<i>(11,100)</i>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	<i>2,293,208</i>	<i>(81,813)</i>	<i>(11,100)</i>
Fund Balances (Deficit) at Beginning of Year	(2,630,677)	53,922	11,100
Increase in Reserve for Inventory	8,207	0	0
<i>Fund Balances (Deficit) at End of Year</i>	<i>(\$329,262)</i>	<i>(\$27,891)</i>	<i>\$0</i>

(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, 2001

	Starlight Permanent Improvements	Recorder Equipment	Court Computer	Brandywine Loop Construction
Revenues:				
Charges for Services	\$0	\$83,392	\$0	\$0
Fines and Forfeitures	0	0	86,707	0
Intergovernmental	0	0	0	0
Interest	0	0	0	0
Payment in Lieu of Taxes	0	0	0	174,118
Other	15,000	0	0	0
<i>Total Revenues</i>	<u>15,000</u>	<u>83,392</u>	<u>86,707</u>	<u>174,118</u>
Expenditures:				
Current:				
Capital Outlay	59,795	31,988	14,466	0
Debt Service:				
Interest and Fiscal Charges	0	0	0	20,292
<i>Total Expenditures</i>	<u>59,795</u>	<u>31,988</u>	<u>14,466</u>	<u>20,292</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(44,795)</u>	<u>51,404</u>	<u>72,241</u>	<u>153,826</u>
Other Financing Sources (Uses):				
Operating Transfers - In	0	0	0	0
Operating Transfers - Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	<u>(44,795)</u>	<u>51,404</u>	<u>72,241</u>	<u>153,826</u>
Fund Balances (Deficit) at Beginning of Year	983,913	200,317	283,191	(434,609)
Increase in Reserve for Inventory	0	0	0	0
<i>Fund Balances (Deficit) at End of Year</i>	<u><u>\$939,118</u></u>	<u><u>\$251,721</u></u>	<u><u>\$355,432</u></u>	<u><u>(\$280,783)</u></u>

<u>Economic Development</u>	<u>State Route 60 Project</u>	<u>Law Enforcement Block Grant</u>	<u>Energy Improvement</u>	<u>East Wheeling Road Bridge</u>
\$0	\$0	\$0	\$0	\$0
0	0	0	0	0
0	130,000	25,847	0	199,344
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>130,000</u>	<u>25,847</u>	<u>0</u>	<u>199,344</u>
1,211,926	0	0	5	199,344
<u>0</u>	<u>0</u>	<u>0</u>	<u>30,882</u>	<u>0</u>
<u>1,211,926</u>	<u>0</u>	<u>0</u>	<u>30,887</u>	<u>199,344</u>
<u>(1,211,926)</u>	<u>130,000</u>	<u>25,847</u>	<u>(30,887)</u>	<u>0</u>
1,255,808	0	2,872	90,445	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>1,255,808</u>	<u>0</u>	<u>2,872</u>	<u>90,445</u>	<u>0</u>
43,882	130,000	28,719	59,558	0
2,635,509	1,525,987	0	(580,672)	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$2,679,391</u>	<u>\$1,655,987</u>	<u>\$28,719</u>	<u>(\$521,114)</u>	<u>\$0</u>

(continued)

Muskingum County, Ohio
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Capital Projects Funds (Continued)
For the Year Ended December 31, 2001

	Child Support Enforcement Agency Construction	Emergency Operations Center	Cannelville Road Project	Totals
Revenues:				
Charges for Services	\$0	\$0	\$0	\$83,392
Fines and Forfeitures	0	0	0	86,707
Intergovernmental	0	0	0	3,230,227
Interest	5,192	0	0	17,170
Payment in Lieu of Taxes	0	0	0	174,118
Other	0	4,000	0	19,000
<i>Total Revenues</i>	<u>5,192</u>	<u>4,000</u>	<u>0</u>	<u>3,610,614</u>
Expenditures:				
Current:				
Capital Outlay	10,186	26,202	11,814	2,309,450
Debt Service:				
Interest and Fiscal Charges	0	0	0	159,725
<i>Total Expenditures</i>	<u>10,186</u>	<u>26,202</u>	<u>11,814</u>	<u>2,469,175</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(4,994)</u>	<u>(22,202)</u>	<u>(11,814)</u>	<u>1,141,439</u>
Other Financing Sources (Uses):				
Operating Transfers - In	0	29,600	0	1,555,381
Operating Transfers - Out	(287,000)	0	0	(298,100)
<i>Total Other Financing Sources (Uses):</i>	<u>(287,000)</u>	<u>29,600</u>	<u>0</u>	<u>1,257,281</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	(291,994)	7,398	(11,814)	2,398,720
Fund Balances (Deficit) at Beginning of Year	291,994	4,344	11,814	2,356,133
Increase in Reserve for Inventory	0	1,977	0	10,184
<i>Fund Balances (Deficit) at End of Year</i>	<u>\$0</u>	<u>\$13,719</u>	<u>\$0</u>	<u>\$4,765,037</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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$0	\$2,270,008	\$2,270,008
Interest	8,729	9,757	1,028
<i>Total Revenues</i>	<u>8,729</u>	<u>2,279,765</u>	<u>2,271,036</u>
Expenditures:			
Capital Outlay			
Detention Center Construction			
Contractual Services	54,770	54,770	0
Other	785	785	0
<i>Total Capital Outlay</i>	<u>55,555</u>	<u>55,555</u>	<u>0</u>
Debt Service:			
Principal Retirement	2,650,000	2,650,000	0
Interest and Fiscal Charges	136,475	136,475	0
<i>Total Debt Service</i>	<u>2,786,475</u>	<u>2,786,475</u>	<u>0</u>
<i>Total Expenditures</i>	<u>2,842,030</u>	<u>2,842,030</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(2,833,301)</u>	<u>(562,265)</u>	<u>2,271,036</u>
Other Financing Sources:			
Proceeds of Notes	2,655,555	2,650,000	(5,555)
Operating Transfers - In	136,475	136,475	0
<i>Total Other Financing Sources</i>	<u>2,792,030</u>	<u>2,786,475</u>	<u>(5,555)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	<u>(41,271)</u>	<u>2,224,210</u>	<u>2,265,481</u>
Fund Balance at Beginning of Year	49,214	49,214	0
Unexpended Prior Year Encumbrances	743	743	0
<i>Fund Balance at End of Year</i>	<u><u>\$8,686</u></u>	<u><u>\$2,274,167</u></u>	<u><u>\$2,265,481</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Issue 2 Fund
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	<u>\$605,028</u>	<u>\$605,028</u>	<u>\$0</u>
Expenditures:			
Capital Outlay Issue 2			
Contractual Services	<u>779,305</u>	<u>749,614</u>	<u>29,691</u>
Debt Service:			
Principal Retirement	0	38,084	(38,084)
Interest and Fiscal Charges	<u>0</u>	<u>2,097</u>	<u>(2,097)</u>
<i>Total Debt Service</i>	<u>0</u>	<u>40,181</u>	<u>(40,181)</u>
<i>Total Expenditures</i>	<u>779,305</u>	<u>789,795</u>	<u>(10,490)</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(174,277)</u>	<u>(184,767)</u>	<u>(10,490)</u>
Other Financing Sources:			
Proceeds of Notes	41,065	41,065	0
Operating Transfers - In	<u>0</u>	<u>40,181</u>	<u>40,181</u>
<i>Total Other Financing Sources</i>	<u>41,065</u>	<u>81,246</u>	<u>40,181</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(133,212)	(103,521)	29,691
Fund Balance at Beginning of Year	<u>150,420</u>	<u>150,420</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$17,208</u></u>	<u><u>\$46,899</u></u>	<u><u>\$29,691</u></u>

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
<i>Total Revenues</i>	\$0	\$0	\$0
Expenditures:			
<i>Total Expenditures</i>	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0
Other Financing Uses:			
Operating Transfers - Out	(11,100)	(11,100)	0
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(11,100)	(11,100)	0
Fund Balance at Beginning of Year	11,100	11,100	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
Starlight Permanent Improvements Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$15,000	\$15,000	\$0
Expenditures:			
Capital Outlay			
Starlight Permanent Improvements			
Contractual Services	375,000	64,889	310,111
<i>Excess of Revenues Under Expenditures</i>	(360,000)	(49,889)	310,111
Fund Balance at Beginning of Year	983,913	983,913	0
<i>Fund Balance at End of Year</i>	\$623,913	\$934,024	\$310,111

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, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Charges for Services	\$75,000	\$83,392	\$8,392
Expenditures:			
Capital Outlay			
Recorder Equipment			
Capital Outlay	<u>70,000</u>	<u>62,675</u>	<u>7,325</u>
<i>Excess of Revenues Over Expenditures</i>	5,000	20,717	15,717
Fund Balance at Beginning of Year	194,878	194,878	0
Unexpended Prior Year Encumbrances	<u>675</u>	<u>675</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$200,553</u></u>	<u><u>\$216,270</u></u>	<u><u>\$15,717</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Court Computer Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Fines and Forfeitures	\$77,380	\$87,096	\$9,716
Expenditures:			
Capital Outlay			
Court Computer			
Materials and Supplies	10,000	6,656	3,344
Contractual Services	12,500	0	12,500
Capital Outlay	25,000	14,446	10,554
<i>Total Expenditures</i>	47,500	21,102	26,398
<i>Excess of Revenues Over Expenditures</i>	29,880	65,994	36,114
Fund Balance at Beginning of Year	272,160	272,160	0
Unexpended Prior Year Encumbrances	5,165	5,165	0
<i>Fund Balance at End of Year</i>	\$307,205	\$343,319	\$36,114

Muskingum County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Brandywine Loop Construction Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Payment in Lieu of Taxes	\$95,500	\$87,579	(\$7,921)
Expenditures:			
<i>Total Expenditures</i>	0	0	0
<i>Excess of Revenues Over Expenditures</i>	95,500	87,579	(7,921)
Other Financing Uses:			
Operating Transfers - Out	(285,837)	(89,768)	196,069
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(190,337)	(2,189)	188,148
Fund Balance at Beginning of Year	2,189	2,189	0
<i>Fund Balance at End of Year</i>	(\$188,148)	\$0	\$188,148

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, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
<i>Total Revenues</i>	\$0	\$0	\$0
Expenditures:			
Capital Outlay			
Economic Development			
Contractual Services	<u>2,990,808</u>	<u>1,538,109</u>	<u>1,452,699</u>
<i>Excess of Revenues Under Expenditures</i>	(2,990,808)	(1,538,109)	1,452,699
Other Financing Sources:			
Operating Transfers - In	<u>805,808</u>	<u>1,255,808</u>	<u>450,000</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(2,185,000)	(282,301)	1,902,699
Fund Balance at Beginning of Year	2,397,159	2,397,159	0
Unexpended Prior Year Encumbrances	<u>196,532</u>	<u>196,532</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$408,691</u></u>	<u><u>\$2,311,390</u></u>	<u><u>\$1,902,699</u></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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$130,000	\$130,000	\$0
Expenditures:			
Capital Outlay			
State Route 60 Project			
Contractual Services	400,000	0	400,000
Materials and Supplies	25,000	0	25,000
Other	200,438	0	200,438
<i>Total Expenditures</i>	625,438	0	625,438
<i>Excess of Revenues Over (Under) Expenditures</i>	(495,438)	130,000	625,438
Fund Balance at Beginning of Year	625,437	625,437	0
Unexpended Prior Year Encumbrances	30,550	30,550	0
<i>Fund Balance at End of Year</i>	\$160,549	\$785,987	\$625,438

Muskingum County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Law Enforcement Block Grant Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$14,578	\$25,847	\$11,269
Expenditures:			
Capital Outlay			
Law Enforcement Block Grant			
Capital Outlay	16,198	0	16,198
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,620)	25,847	27,467
Other Financing Sources:			
Operating Transfers - In	3,240	2,872	(368)
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	1,620	28,719	27,099
Fund Balance at Beginning of Year	0	0	0
<i>Fund Balance at End of Year</i>	\$1,620	\$28,719	\$27,099

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, 2001

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
<i>Total Revenues</i>	\$0	\$0	\$0
Expenditures:			
Debt Service:			
Principal Retirement	58,489	58,489	0
Interest and Fiscal Charges	<u>31,956</u>	<u>31,956</u>	<u>0</u>
<i>Total Expenditures</i>	<u>90,445</u>	<u>90,445</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(90,445)	(90,445)	0
Other Financing Sources :			
Operating Transfers - In	<u>90,445</u>	<u>90,445</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
East Wheeling Road Bridge Fund
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental	\$202,688	\$199,344	(\$3,344)
Expenditures:			
Capital Outlay			
Public Works			
Contractual Services	<u>202,688</u>	<u>202,688</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(3,344)	(3,344)
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u><u>\$0</u></u>	<u><u>(\$3,344)</u></u>	<u><u>(\$3,344)</u></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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Interest	\$6,150	\$6,150	\$0
Expenditures:			
Capital Outlay			
Child Support Enforcement			
Contractual Services	10,186	10,186	0
<i>Excess of Revenues Under Expenditures</i>	(4,036)	(4,036)	0
Other Financing Uses:			
Operating Transfers - Out	(287,000)	(287,000)	0
<i>Excess of Revenues Under Expenditures</i>			
<i>Other Financing Uses</i>	(291,036)	(291,036)	0
Fund Balance at Beginning of Year	290,636	290,636	0
Unexpended Prior Year Encumbrances	400	400	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Emergency Operations Center Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$6,000	\$4,000	(\$2,000)
Expenditures:			
Capital Outlay			
Permanent Improvements			
Contractual Services	38,600	38,556	44
<i>Excess of Revenues Under Expenditures</i>	(32,600)	(34,556)	(1,956)
Other Financing Sources:			
Operating Transfers - In	29,600	29,600	0
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(3,000)	(4,956)	(1,956)
Fund Balance at Beginning of Year	3,000	3,000	0
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$0</u>	<u>(\$1,956)</u>	<u>(\$1,956)</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Cannelville Road Project Fund
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental	\$47,257	\$0	(\$47,257)
Expenditures:			
Capital Outlay			
Cannelville Road Project			
Contractual Services	<u>11,814</u>	<u>11,814</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	35,443	(11,814)	(47,257)
Other Financing Uses:			
Advances - Out	<u>(365,933)</u>	<u>(365,933)</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(330,490)	(377,747)	(47,257)
Fund Balance at Beginning of Year	<u>377,747</u>	<u>377,747</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$47,257</u></u>	<u><u>\$0</u></u>	<u><u>(\$47,257)</u></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.

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

Muskingum County, Ohio
Combining Balance Sheet
All Enterprise Funds
December 31, 2001

	Sewer	Sunshine Child Care Center	Water	Totals
Assets:				
Current Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$4,592,192	\$45,594	\$101,900	\$4,739,686
Accounts Receivable	880,128	1,666	0	881,794
Materials and Supplies Inventory	1,269	0	0	1,269
Deferred Charges	36,370	0	0	36,370
Prepaid Items	121	0	0	121
<i>Total Current Assets</i>	5,510,080	47,260	101,900	5,659,240
Fixed Assets (Net of Accumulated Depreciation)	23,817,742	0	687,583	24,505,325
<i>Total Assets</i>	<u>\$29,327,822</u>	<u>\$47,260</u>	<u>\$789,483</u>	<u>\$30,164,565</u>
Liabilities:				
Current Liabilities:				
Accounts Payable	\$9,977	\$0	\$0	\$9,977
Accrued Wages and Benefits	11,900	1,120	0	13,020
Compensated Absences Payable	385	0	0	385
Interfund Payable	116	0	0	116
Due to Other Funds	55	0	0	55
Due to Other Governments	84,180	1,087	0	85,267
Accrued Interest Payable	42,280	0	0	42,280
Notes Payable	2,855,000	0	0	2,855,000
Current Portion of OWDA Loans Payable	70,512	0	0	70,512
Current Portion of General Obligation Bonds Payable	25,035	0	0	25,035
Current Portion of Revenue Bonds Payable	38,400	0	0	38,400
<i>Total Current Liabilities</i>	3,137,840	2,207	0	3,140,047
Long-Term Liabilities:				
Compensated Absences	16,813	0	0	16,813
Advances from Other Funds	543,000	0	0	543,000
OWDA Loans Payable (Net of Current Portion)	962,653	0	555	963,208
General Obligation Bonds Payable (Net of Current Portion)	1,205,927	0	0	1,205,927
Revenue Bonds Payable (Net of Current Portion)	1,763,800	0	0	1,763,800
<i>Total Long-Term Liabilities</i>	4,492,193	0	555	4,492,748
<i>Total Liabilities</i>	7,630,033	2,207	555	7,632,795
Fund Equity:				
Contributed Capital	29,601,264	0	293,589	29,894,853
Retained Earnings:				
Unreserved (Deficit)	(7,903,475)	45,053	495,339	(7,363,083)
<i>Total Fund Equity</i>	21,697,789	45,053	788,928	22,531,770
<i>Total Liabilities and Fund Equity</i>	<u>\$29,327,822</u>	<u>\$47,260</u>	<u>\$789,483</u>	<u>\$30,164,565</u>

Muskingum County, Ohio
Combining Statement of Revenues,
Expenses and Changes in Fund Equity
All Enterprise Funds
For the Year Ended December 31, 2001

	Sewer	Sunshine Child Care Center	Water	Totals
Operating Revenues:				
Charges for Services	\$1,762,495	\$57,251	\$0	\$1,819,746
Operating Expenses:				
Personal Services	315,504	49,271	0	364,775
Contractual Services	1,004,054	7,340	555	1,011,949
Materials and Supplies	55,861	1,584	0	57,445
Depreciation	707,484	0	0	707,484
<i>Total Operating Expenses</i>	<u>2,082,903</u>	<u>58,195</u>	<u>555</u>	<u>2,141,653</u>
<i>Operating Income (Loss)</i>	<u>(320,408)</u>	<u>(944)</u>	<u>(555)</u>	<u>(321,907)</u>
Non-Operating Revenues (Expenses):				
Interest Income	12	0	0	12
Interest and Fiscal Charges	(320,701)	0	0	(320,701)
Loss on Disposal of Fixed Assets	(59,682)	0	0	(59,682)
Grants	6,000	0	0	6,000
Tap-In Fees	414,241	0	102,900	517,141
Contributions from Other Governments	1,245,145	0	0	1,245,145
Contributions from Other Funds	10,508	0	393,994	404,502
Other Non-Operating Revenues	24,175	0	0	24,175
Other Non-Operating Expenses	(1,376)	0	(1,000)	(2,376)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>1,318,322</u>	<u>0</u>	<u>495,894</u>	<u>1,814,216</u>
<i>Income (Loss) Before Operating Transfers and Extraordinary Items</i>	997,914	(944)	495,339	1,492,309
Operating Transfers - In	764,715	0	0	764,715
Operating Transfers - Out	(34,002)	0	0	(34,002)
Loss on Acquisition of Sewer District	(1,188,052)	0	0	(1,188,052)
<i>Net Income (Loss)</i>	540,575	(944)	495,339	1,034,970
Retained Earnings (Deficit) at Beginning of Year	(8,444,050)	45,997	0	(8,398,053)
<i>Retained Earnings (Deficit) at End of Year</i>	(7,903,475)	45,053	495,339	(7,363,083)
Contributed Capital at Beginning and End of Year	29,601,264	0	293,589	29,894,853
<i>Total Fund Equity at End of Year</i>	<u>\$21,697,789</u>	<u>\$45,053</u>	<u>\$788,928</u>	<u>\$22,531,770</u>

Muskingum County, Ohio
Combining Statement of Cash Flows
All Enterprise Funds
For the Year Ended December 31, 2001

	Sewer	Sunshine Child Care Center	Water	Totals
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities:				
Cash Received from Customers	\$1,813,670	\$59,522	\$0	\$1,873,192
Cash Payments for Employees and Benefits	(319,644)	(51,861)	0	(371,505)
Cash Payments to Suppliers for Goods and Services	(1,237,440)	(8,924)	(555)	(1,246,919)
Other Non-Operating Revenues	24,175	0	0	24,175
Cash Received from Acquisition	170,000	0	0	170,000
Cash Payment for Acquired Loan	(1,358,052)	0	0	(1,358,052)
Other Non-Operating Expenses	0	0	(1,000)	(1,000)
<i>Net Cash Used for Operating Activities</i>	<u>(907,291)</u>	<u>(1,263)</u>	<u>(1,555)</u>	<u>(910,109)</u>
Cash Flows from Noncapital Financing Activities:				
Proceeds from Sale of Notes	1,358,052	0	0	1,358,052
Operating Transfers - In	764,715	0	0	764,715
Operating Transfers - Out	(34,002)	0	0	(34,002)
<i>Net Cash Provided by Noncapital Financing Activities</i>	<u>2,088,765</u>	<u>0</u>	<u>0</u>	<u>2,088,765</u>
Cash Flows from Capital and Related Financing Activities:				
Acquisition of Capital Assets	(501,160)	0	0	(501,160)
Proceeds from Sale of Notes	2,255,000	0	555	2,255,555
Capital Contributions from Customers	388,424	0	102,900	491,324
Capital Contributions from Grants	6,000	0	0	6,000
Principal Paid on Debt	(2,390,212)	0	0	(2,390,212)
Interest Paid on Debt	(321,964)	0	0	(321,964)
<i>Net Cash Provided by Capital and Related Financing Activities</i>	<u>(563,912)</u>	<u>0</u>	<u>103,455</u>	<u>(460,457)</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	617,562	(1,263)	101,900	718,199
Cash and Cash Equivalents Beginning of Year	<u>3,974,630</u>	<u>46,857</u>	<u>0</u>	<u>4,021,487</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$4,592,192</u>	<u>\$45,594</u>	<u>\$101,900</u>	<u>\$4,739,686</u>

(continued)

Muskingum County, Ohio
Combining Statement of Cash Flows
All Enterprise Funds (Continued)
For the Year Ended December 31, 2001

	Sewer	Sunshine Child Care Center	Water	Totals
Reconciliation of Operating Loss to Net Cash Used for Operating Activities:				
Operating Loss	(\$320,408)	(\$944)	(\$555)	(\$321,907)
Adjustments to Reconcile Operating Loss to Net Cash Used for Operating Activities:				
Depreciation	707,484	0	0	707,484
Other Non-Operating Revenues	24,175	0	0	24,175
Cash Received from Acquisition	170,000	0	0	170,000
Cash Payment for Acquired Loan	(1,358,052)	0	0	(1,358,052)
Other Non-Operating Expenses	0	0	(1,000)	(1,000)
Changes in Assets and Liabilities:				
Decrease in Accounts Receivable	51,175	2,271	0	53,446
Increase in Inventory	(1,269)	0	0	(1,269)
Decrease in Accounts Payable	(695)	0	0	(695)
Increase (Decrease) in Accrued Salaries	3,223	(873)	0	2,350
Increase (Decrease) in Due to Other Governments	(59,493)	349	0	(59,144)
Decrease in Due to Other Funds	(5,023)	(2,057)	0	(7,080)
Decrease in Compensated Absences	(6,531)	(9)	0	(6,540)
Decrease in Contracts Payable	(73,482)	0	0	(73,482)
Decrease in Retainage Payable	(38,395)	0	0	(38,395)
<i>Net Cash Used for Operating Activities</i>	<u>(\$907,291)</u>	<u>(\$1,263)</u>	<u>(\$1,555)</u>	<u>(\$910,109)</u>

Non-Cash Transactions:

During 2001, tap-in fee non-operating revenue increased by \$25,817 in the Sewer Fund due to a receivable for unbilled tap-in fees. In addition, capital contributions from other governments were received in the Sewer Fund in the amount of \$1,245,145 as a result of infrastructure donations. Capital contributions from other funds were received in the Sewer and Water Funds in the amount of \$10,508 and \$393,994, respectively, for fixed asset purchases.

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, 2001

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$1,854,871	\$1,813,670	(\$41,201)
Tap-In Fees	230,536	287,027	56,491
Interest	3,000	144	(2,856)
Grants	170,000	6,000	(164,000)
Other Non-Operating Revenues	<u>6,811</u>	<u>24,175</u>	<u>17,364</u>
<i>Total Revenues</i>	<u>2,265,218</u>	<u>2,131,016</u>	<u>(134,202)</u>
Expenses:			
Personal Services	419,173	311,028	108,145
Contractual Services	2,686,537	1,550,541	1,135,996
Materials and Supplies	197,800	65,540	132,260
Other Operating Expenses	9,500	0	9,500
Other Non-Operating Expenses	50,000	0	50,000
Capital Outlay	538,568	381,577	156,991
Principal Retirement	<u>42,433</u>	<u>0</u>	<u>42,433</u>
<i>Total Expenses</i>	<u>3,944,011</u>	<u>2,308,686</u>	<u>1,635,325</u>
<i>Excess of Revenues Under Expenses</i>	(1,678,793)	(177,670)	1,501,123
Operating Transfers - In	566,564	560,564	(6,000)
Operating Transfers - Out	(88,470)	(88,470)	0
Advances - Out	<u>(232,321)</u>	<u>0</u>	<u>232,321</u>
<i>Excess of Revenues Over (Under) Expenses, Operating Transfers and Advances</i>	(1,433,020)	294,424	1,727,444
Fund Equity at Beginning of Year	3,198,320	3,198,320	0
Unexpended Prior Year Encumbrances	<u>109,245</u>	<u>109,245</u>	<u>0</u>
<i>Fund Equity at End of Year</i>	<u><u>\$1,874,545</u></u>	<u><u>\$3,601,989</u></u>	<u><u>\$1,727,444</u></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, 2001

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$100,000	\$59,522	(\$40,478)
Other Operating Revenues	<u>105,800</u>	<u>0</u>	<u>(105,800)</u>
<i>Total Revenues</i>	<u>205,800</u>	<u>59,522</u>	<u>(146,278)</u>
Expenses:			
Personal Services	173,300	52,342	120,958
Contractual Services	30,000	7,340	22,660
Materials and Supplies	<u>2,500</u>	<u>1,584</u>	<u>916</u>
<i>Total Expenses</i>	<u>205,800</u>	<u>61,266</u>	<u>144,534</u>
<i>Excess of Revenues Over (Under) Expenses</i>	0	(1,744)	(1,744)
Fund Equity at Beginning of Year	<u>47,343</u>	<u>47,343</u>	<u>0</u>
<i>Fund Equity at End of Year</i>	<u><u>\$47,343</u></u>	<u><u>\$45,599</u></u>	<u><u>(\$1,744)</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Water Fund
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Tap-In Fees	\$0	\$102,900	\$102,900
Proceeds of Loans	<u>0</u>	<u>555</u>	<u>555</u>
<i>Total Revenues</i>	<u>0</u>	<u>103,455</u>	<u>103,455</u>
Expenses:			
Contractual Services	0	555	(555)
Other Non-Operating Expenses	<u>1,000</u>	<u>1,000</u>	<u>0</u>
<i>Total Expenses</i>	<u>1,000</u>	<u>1,555</u>	<u>(555)</u>
<i>Excess of Revenues Over (Under) Expenses</i>	(1,000)	101,900	102,900
Operating Transfers - In	<u>265,000</u>	<u>0</u>	<u>(265,000)</u>
<i>Excess of Revenues Over Expenses and Operating Transfers</i>	264,000	101,900	(162,100)
Fund Equity at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Equity at End of Year</i>	<u><u>\$264,000</u></u>	<u><u>\$101,900</u></u>	<u><u>(\$162,100)</u></u>

INTERNAL SERVICE FUNDS

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

Self-Insurance Health Fund - To account for employee health care benefits. 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, 2001

	Self-Insurance Health	Self-Insurance Workers' Compensation	Totals
Assets:			
Equity with County Treasurer: Equity in Pooled Cash and Cash Equivalents	\$0	\$2,822,598	\$2,822,598
<i>Total Assets</i>	\$0	\$2,822,598	\$2,822,598
Liabilities:			
Interfund Payable	\$674,105	\$0	\$674,105
Claims and Judgments Payable	1,038,573	338,017	1,376,590
<i>Total Liabilities</i>	1,712,678	338,017	2,050,695
Fund Equity:			
Retained Earnings: Unreserved (Deficit)	(1,712,678)	2,484,581	771,903
<i>Total Fund Equity(Deficit)</i>	(1,712,678)	2,484,581	771,903
<i>Total Liabilities and Fund Equity</i>	\$0	\$2,822,598	\$2,822,598

Muskingum County, Ohio
Combining Statement of Revenues,
Expenses and Changes in Retained Earnings
All Internal Service Funds
For the Year Ended December 31, 2001

	Self-Insurance Health	Self-Insurance Workers' Compensation	Totals
Operating Revenues:			
Charges for Services	\$3,900,183	\$0	\$3,900,183
Operating Expenses:			
Contractual Services	0	54,313	54,313
Claims and Judgments	5,248,794	(42,291)	5,206,503
<i>Total Operating Expenses</i>	<u>5,248,794</u>	<u>12,022</u>	<u>5,260,816</u>
<i>Operating Loss</i>	(1,348,611)	(12,022)	(1,360,633)
Non-Operating Revenues:			
Other Non-Operating Revenues	0	211,514	211,514
<i>Net Income (Loss)</i>	(1,348,611)	199,492	(1,149,119)
Retained Earnings (Deficit) at Beginning of Year	<u>(364,067)</u>	<u>2,285,089</u>	<u>1,921,022</u>
<i>Retained Earnings (Deficit) at End of Year</i>	<u><u>(\$1,712,678)</u></u>	<u><u>\$2,484,581</u></u>	<u><u>\$771,903</u></u>

Muskingum County, Ohio
Combining Statement of Cash Flows
All Internal Service Funds
For the Year Ended December 31, 2001

	Self-Insurance Health	Self-Insurance Workers' Compensation	Totals
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities:			
Cash Received from Quasi-External Transactions	\$3,900,183	\$0	\$3,900,183
Cash Payments to Suppliers for Goods and Services	0	(54,313)	(54,313)
Cash Payments for Claims	(5,153,645)	(108,891)	(5,262,536)
Other Non-Operating Revenues	0	211,514	211,514
<i>Net Cash Provided by (Used for) Operating Activities</i>	<i>(1,253,462)</i>	<i>48,310</i>	<i>(1,205,152)</i>
Cash Flows from Noncapital Financing Activities:			
Advances - In	674,105	0	674,105
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	<i>(579,357)</i>	<i>48,310</i>	<i>(531,047)</i>
Cash and Cash Equivalents Beginning of Year	579,357	2,774,288	3,353,645
<i>Cash and Cash Equivalents End of Year</i>	<i>\$0</i>	<i>\$2,822,598</i>	<i>\$2,822,598</i>
Reconciliation of Operating Loss to Net Cash Provided by (Used for) Operating Activities:			
Operating Loss	(\$1,348,611)	(\$12,022)	(\$1,360,633)
Adjustments to Reconcile Operating Loss to Net Cash Provided by (Used for) Operating Activities:			
Other Non-Operating Revenues	0	211,514	211,514
Changes in Assets and Liabilities:			
Increase in Claims Payable	95,149	(151,182)	(56,033)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<i>(1,253,462)</i>	<i>\$48,310</i>	<i>(1,205,152)</i>

Muskingum County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Self-Insurance Health Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$3,836,000	\$3,900,183	\$64,183
Interest Income	1,015	507	(508)
<i>Total Revenues</i>	3,837,015	3,900,690	63,675
Expenses:			
Claims and Judgments	4,415,865	5,153,645	(737,780)
<i>Excess of Revenues Under Expenses</i>	(578,850)	(1,252,955)	(674,105)
Advances - In	0	674,105	674,105
<i>Excess of Revenues Under Expenses and Advances</i>	(578,850)	(578,850)	0
Fund Equity at Beginning of Year	578,850	578,850	0
<i>Fund Equity at End of Year</i>	\$0	\$0	\$0

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, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Other Non-Operating Revenues	<u>\$0</u>	<u>\$211,514</u>	<u>\$211,514</u>
Expenses:			
Claims	0	108,891	(108,891)
Contractual Services	<u>0</u>	<u>54,313</u>	<u>(54,313)</u>
<i>Total Expenses</i>	<u>0</u>	<u>163,204</u>	<u>(163,204)</u>
<i>Excess of Revenues Over Expenses</i>	0	48,310	48,310
Fund Equity at Beginning of Year	<u>2,774,288</u>	<u>2,774,288</u>	<u>0</u>
<i>Fund Equity at End of Year</i>	<u><u>\$2,774,288</u></u>	<u><u>\$2,822,598</u></u>	<u><u>\$48,310</u></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.

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.

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.

(continued)

FIDUCIARY FUNDS (Continued)

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 and Water Fund

Sheriff Fund
Undivided State Income Tax Fund
Maysville Regional Water Fund
County Home Residents Fund
Childrens Services Fund
Hazardous Materials Incident Response Fund
Family and Children First Fund
Federally Owned Entitlement Land Fund
Powelson Wildlife Fund
Bankhead Jones Fund
Ohio Elections Commission
Muskingum County Park Commission

Muskingum County, Ohio
Combining Balance Sheet
All Trust and Agency Funds
December 31, 2001

	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	\$8,819,796	\$8,819,796
Cash and Cash Equivalents in Segregated Accounts	12,311	28,859	79,657	5,817	183,454	310,098
Investments in Segregated Accounts	0	0	0	0	100,000	100,000
Receivables:						
Property and Other Taxes	0	0	0	0	56,009,576	56,009,576
Payment in Lieu of Taxes	0	0	0	0	1,534	1,534
Accounts	0	0	0	0	431,046	431,046
Special Assessments	0	0	0	0	4,199,671	4,199,671
Due from Other Funds	0	0	0	0	47,705	47,705
Due from Agency Funds:						
Property Taxes	0	0	0	0	947,558	947,558
Due from Other Governments	0	0	0	0	7,282,761	7,282,761
<i>Total Assets</i>	<u>\$12,311</u>	<u>\$28,859</u>	<u>\$79,657</u>	<u>\$5,817</u>	<u>\$78,023,101</u>	<u>\$78,149,745</u>
Liabilities:						
Due to Other Funds	\$0	\$0	\$0	\$0	\$18,598,252	\$18,598,252
Due to Other Governments	0	0	0	0	54,388,040	54,388,040
Undistributed Monies	0	0	0	0	4,819,371	4,819,371
Due to Others	0	0	0	0	217,438	217,438
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>78,023,101</u>	<u>78,023,101</u>
Fund Equity:						
Fund Balance:						
Unreserved:						
Undesignated	12,311	28,859	79,657	5,817	0	126,644
<i>Total Fund Equity</i>	<u>12,311</u>	<u>28,859</u>	<u>79,657</u>	<u>5,817</u>	<u>0</u>	<u>126,644</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$12,311</u>	<u>\$28,859</u>	<u>\$79,657</u>	<u>\$5,817</u>	<u>\$78,023,101</u>	<u>\$78,149,745</u>

Muskingum County, Ohio
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Expendable Trust Funds
For the Year Ended December 31, 2001

	<u>Besser Trust</u>	<u>Waltz Trust</u>	<u>Casner Trust</u>	<u>Robinson Trust</u>	<u>Totals</u>
Revenues:					
Interest	\$1,592	\$406	\$1,122	\$241	\$3,361
Expenditures:					
Current:					
Human Services	<u>522</u>	<u>1,385</u>	<u>3,822</u>	<u>271</u>	<u>6,000</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	1,070	(979)	(2,700)	(30)	(2,639)
Fund Balance at Beginning of Year	<u>11,241</u>	<u>29,838</u>	<u>82,357</u>	<u>5,847</u>	<u>129,283</u>
<i>Fund Balance at End of Year</i>	<u><u>\$12,311</u></u>	<u><u>\$28,859</u></u>	<u><u>\$79,657</u></u>	<u><u>\$5,817</u></u>	<u><u>\$126,644</u></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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Interest	\$0	\$1,592	\$1,592
Expenditures:			
Current:			
Human Services			
Other	0	522	(522)
<i>Excess of Revenues Over Expenditures</i>	0	1,070	1,070
Fund Balance at Beginning of Year	11,241	11,241	0
<i>Fund Balance at End of Year</i>	\$11,241	\$12,311	\$1,070

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, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Interest	\$0	\$406	\$406
Expenditures:			
Current:			
Human Services			
Capital Outlay	<u>0</u>	<u>1,385</u>	<u>(1,385)</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(979)	(979)
Fund Balance at Beginning of Year	<u>29,838</u>	<u>29,838</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$29,838</u></u>	<u><u>\$28,859</u></u>	<u><u>(\$979)</u></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, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Interest	\$0	\$1,122	\$1,122
Expenditures:			
Current:			
Human Services			
Capital Outlay	<u>0</u>	<u>3,822</u>	<u>(3,822)</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(2,700)	(2,700)
Fund Balance at Beginning of Year	<u>82,357</u>	<u>82,357</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$82,357</u></u>	<u><u>\$79,657</u></u>	<u><u>(\$2,700)</u></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, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Interest Income	\$0	\$241	\$241
Expenditures:			
Current:			
Human Services			
Capital Outlay	<u>0</u>	<u>271</u>	<u>(271)</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(30)	(30)
Fund Balance at Beginning of Year	<u>5,847</u>	<u>5,847</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$5,847</u></u>	<u><u>\$5,817</u></u>	<u><u>(\$30)</u></u>

Muskingum County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
Real Estate Taxes				
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$1,405,084	\$78,640,198	\$78,126,106	\$1,919,176
Receivables:				
Property and Other Taxes	44,604,769	44,867,408	44,604,769	44,867,408
Special Assessments	4,348,717	4,199,671	4,348,717	4,199,671
<i>Total Assets</i>	<u>\$50,358,570</u>	<u>\$127,707,277</u>	<u>\$127,079,592</u>	<u>\$50,986,255</u>
Liabilities:				
Due to Other Funds	\$14,231,961	\$13,343,647	\$14,231,961	\$13,343,647
Due to Other Governments	36,126,609	114,363,630	112,847,631	37,642,608
<i>Total Liabilities</i>	<u>\$50,358,570</u>	<u>\$127,707,277</u>	<u>\$127,079,592</u>	<u>\$50,986,255</u>
Undivided General Personal				
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$213,206	\$9,158,851	\$9,203,122	\$168,935
Receivables:				
Property and Other Taxes	10,504,696	11,119,568	10,504,696	11,119,568
<i>Total Assets</i>	<u>\$10,717,902</u>	<u>\$20,278,419</u>	<u>\$19,707,818</u>	<u>\$11,288,503</u>
Liabilities:				
Due to Other Funds	\$2,495,381	\$2,556,090	\$2,495,381	\$2,556,090
Due to Other Governments	8,222,521	17,722,329	17,212,437	8,732,413
<i>Total Liabilities</i>	<u>\$10,717,902</u>	<u>\$20,278,419</u>	<u>\$19,707,818</u>	<u>\$11,288,503</u>
Estate Tax				
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$672,373	\$1,859,767	\$2,012,112	\$520,028
Due from Other Governments	682,307	563,644	682,307	563,644
<i>Total Assets</i>	<u>\$1,354,680</u>	<u>\$2,423,411</u>	<u>\$2,694,419</u>	<u>\$1,083,672</u>
Liabilities:				
Due to Other Funds	\$11,517	\$10,980	\$11,517	10,980
Due to Other Governments	1,343,163	2,412,431	2,682,902	1,072,692
<i>Total Liabilities</i>	<u>\$1,354,680</u>	<u>\$2,423,411</u>	<u>\$2,694,419</u>	<u>\$1,083,672</u>

(continued)

Muskingum County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
Gasoline Tax (Township)				
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,253,227	\$1,215,984	\$37,243
Due from Other Governments	670,625	605,915	670,625	605,915
<i>Total Assets</i>	<u>\$670,625</u>	<u>\$1,859,142</u>	<u>\$1,886,609</u>	<u>\$643,158</u>
Liabilities:				
Due to Other Governments	\$670,625	\$1,859,142	\$1,886,609	\$643,158
<i>Total Liabilities</i>	<u>\$670,625</u>	<u>\$1,859,142</u>	<u>\$1,886,609</u>	<u>\$643,158</u>
Motor Vehicle License				
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,124,225	\$3,124,225	\$0
Due from Other Governments	1,843,967	2,227,211	1,843,967	2,227,211
<i>Total Assets</i>	<u>\$1,843,967</u>	<u>\$5,351,436</u>	<u>\$4,968,192</u>	<u>\$2,227,211</u>
Liabilities:				
Due to Other Funds	\$1,453,192	\$1,818,211	\$1,453,192	\$1,818,211
Due to Other Governments	390,775	3,533,225	3,515,000	409,000
<i>Total Liabilities</i>	<u>\$1,843,967</u>	<u>\$5,351,436</u>	<u>\$4,968,192</u>	<u>\$2,227,211</u>
Undivided Local Government				
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,054,249	\$3,054,249	\$0
Due from Other Governments	1,574,835	1,538,727	1,574,835	1,538,727
<i>Total Assets</i>	<u>\$1,574,835</u>	<u>\$4,592,976</u>	<u>\$4,629,084</u>	<u>\$1,538,727</u>
Liabilities:				
Due to Other Funds	\$623,595	\$661,653	\$623,595	\$661,653
Due to Other Governments	951,240	3,931,323	4,005,489	877,074
<i>Total Liabilities</i>	<u>\$1,574,835</u>	<u>\$4,592,976</u>	<u>\$4,629,084</u>	<u>\$1,538,727</u>

(continued)

Muskingum County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
Library Local Government Support				
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,410,073	\$3,410,073	\$0
Due from Other Governments	1,951,100	1,867,855	1,951,100	1,867,855
<i>Total Assets</i>	<u>\$1,951,100</u>	<u>\$5,277,928</u>	<u>\$5,361,173</u>	<u>\$1,867,855</u>
Liabilities:				
Due to Other Governments	\$1,951,100	\$5,277,928	\$5,361,173	\$1,867,855
<i>Total Liabilities</i>	<u>\$1,951,100</u>	<u>\$5,277,928</u>	<u>\$5,361,173</u>	<u>\$1,867,855</u>
Payroll				
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$184,745	\$51,322,009	\$51,314,245	\$192,509
Due from Other Funds	606,531	0	606,531	0
<i>Total Assets</i>	<u>\$791,276</u>	<u>\$51,322,009</u>	<u>\$51,920,776</u>	<u>\$192,509</u>
Liabilities:				
Due to Other Governments	\$303,168	\$0	\$303,168	\$0
Due to Others	488,108	51,625,177	51,920,776	192,509
<i>Total Liabilities</i>	<u>\$791,276</u>	<u>\$51,625,177</u>	<u>\$52,223,944</u>	<u>\$192,509</u>
Health				
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$584,242	\$3,522,972	\$3,505,905	\$601,309
Payment in Lieu of Taxes Receivable	0	1,534	0	1,534
Due from Agency Funds - Property Taxes	935,282	947,164	935,282	947,164
Due from Other Governments	45,021	91,445	45,021	91,445
<i>Total Assets</i>	<u>\$1,564,545</u>	<u>\$4,563,115</u>	<u>\$4,486,208</u>	<u>\$1,641,452</u>
Liabilities:				
Due to Other Funds	\$37,555	\$0	\$37,555	\$0
Due to Other Governments	1,526,990	4,600,670	4,486,208	1,641,452
<i>Total Liabilities</i>	<u>\$1,564,545</u>	<u>\$4,600,670</u>	<u>\$4,523,763</u>	<u>\$1,641,452</u>

(continued)

Muskingum County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
ADAMH Board				
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$2,702,935	\$15,696,083	\$14,209,797	\$4,189,221
<i>Total Assets</i>	<u>\$2,702,935</u>	<u>\$15,696,083</u>	<u>\$14,209,797</u>	<u>\$4,189,221</u>
Liabilities:				
Due to Other Funds	\$10,450	\$0	\$10,450	\$0
Undistributed Monies	2,692,485	15,706,533	14,209,797	4,189,221
<i>Total Liabilities</i>	<u>\$2,702,935</u>	<u>\$15,706,533</u>	<u>\$14,220,247</u>	<u>\$4,189,221</u>
Child Support Enforcement				
Assets:				
Segregated Accounts:				
Cash and Cash Equivalents	\$229,339	\$816,046	\$1,043,739	\$1,646
<i>Total Assets</i>	<u>\$229,339</u>	<u>\$816,046</u>	<u>\$1,043,739</u>	<u>\$1,646</u>
Liabilities:				
Due to Others	\$229,339	\$816,046	\$1,043,739	\$1,646
<i>Total Liabilities</i>	<u>\$229,339</u>	<u>\$816,046</u>	<u>\$1,043,739</u>	<u>\$1,646</u>
Court				
Assets:				
Segregated Accounts:				
Cash and Cash Equivalents	\$66,812	\$12,310,918	\$12,294,679	\$83,051
Investments	120,000	5,341	25,341	100,000
Receivables:				
Accounts	96,859	431,046	96,859	431,046
<i>Total Assets</i>	<u>\$283,671</u>	<u>\$12,747,305</u>	<u>\$12,416,879</u>	<u>\$614,097</u>
Liabilities:				
Due to Other Funds	\$41,950	\$39,615	\$41,950	\$39,615
Due to Other Governments	54,909	49,431	54,909	49,431
Undistributed Monies	186,812	12,632,918	12,294,679	525,051
<i>Total Liabilities</i>	<u>\$283,671</u>	<u>\$12,721,964</u>	<u>\$12,391,538</u>	<u>\$614,097</u>

(continued)

Muskingum County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
Trailer Tax				
Assets:				
Equity with County Treasurer: Equity in Pooled Cash and Cash Equivalents	\$133,464	\$683,341	\$710,707	\$106,098
<i>Total Assets</i>	<u>\$133,464</u>	<u>\$683,341</u>	<u>\$710,707</u>	<u>\$106,098</u>
Liabilities:				
Due to Other Governments	\$133,464	\$683,341	\$710,707	\$106,098
<i>Total Liabilities</i>	<u>\$133,464</u>	<u>\$683,341</u>	<u>\$710,707</u>	<u>\$106,098</u>
State of Ohio				
Assets:				
Equity with County Treasurer: Equity in Pooled Cash and Cash Equivalents	\$0	\$663,350	\$663,350	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$663,350</u>	<u>\$663,350</u>	<u>\$0</u>
Liabilities:				
Due to Other Governments	\$0	\$663,350	\$663,350	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$663,350</u>	<u>\$663,350</u>	<u>\$0</u>
Local Government Revenue Assistance				
Assets:				
Equity with County Treasurer: Equity in Pooled Cash and Cash Equivalents	\$0	\$745,669	\$745,669	\$0
Due from Other Governments	399,383	385,253	399,383	385,253
<i>Total Assets</i>	<u>\$399,383</u>	<u>\$1,130,922</u>	<u>\$1,145,052</u>	<u>\$385,253</u>
Liabilities:				
Due to Other Funds	\$158,203	\$165,656	\$158,203	165,656
Due to Other Governments	241,180	978,967	1,000,550	219,597
<i>Total Liabilities</i>	<u>\$399,383</u>	<u>\$1,144,623</u>	<u>\$1,158,753</u>	<u>\$385,253</u>

(continued)

Muskingum County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
Local Emergency Planning				
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$8,197	\$15,000	\$8,380	\$14,817
<i>Total Assets</i>	<u>\$8,197</u>	<u>\$15,000</u>	<u>\$8,380</u>	<u>\$14,817</u>
Liabilities:				
Due to Other Funds	\$128	\$0	\$128	\$0
Due to Other Governments	8,069	15,128	8,380	14,817
<i>Total Liabilities</i>	<u>\$8,197</u>	<u>\$15,128</u>	<u>\$8,508</u>	<u>\$14,817</u>
Township Motor Vehicle License Permissive Levy				
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$44,408	\$44,408	\$0
Due from Other Governments	2,866	2,711	2,866	2,711
<i>Total Assets</i>	<u>\$2,866</u>	<u>\$47,119</u>	<u>\$47,274</u>	<u>\$2,711</u>
Liabilities:				
Due to Other Governments	\$2,866	\$47,119	\$47,274	\$2,711
<i>Total Liabilities</i>	<u>\$2,866</u>	<u>\$47,119</u>	<u>\$47,274</u>	<u>\$2,711</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, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2001

	<u>Balance 1/1/01</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/01</u>
Fines				
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$21,726	\$516,390	\$499,319	\$38,797
<i>Total Assets</i>	<u>\$21,726</u>	<u>\$516,390</u>	<u>\$499,319</u>	<u>\$38,797</u>
Liabilities:				
Due to Other Governments	\$21,726	\$516,390	\$499,319	\$38,797
<i>Total Liabilities</i>	<u>\$21,726</u>	<u>\$516,390</u>	<u>\$499,319</u>	<u>\$38,797</u>
Escrow				
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$6,572	\$238	\$238	\$6,572
<i>Total Assets</i>	<u>\$6,572</u>	<u>\$238</u>	<u>\$238</u>	<u>\$6,572</u>
Liabilities:				
Due to Others	\$6,572	\$238	\$238	\$6,572
<i>Total Liabilities</i>	<u>\$6,572</u>	<u>\$238</u>	<u>\$238</u>	<u>\$6,572</u>
Law Library				
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$42,767	\$212,794	\$217,259	\$38,302
<i>Total Assets</i>	<u>\$42,767</u>	<u>\$212,794</u>	<u>\$217,259</u>	<u>\$38,302</u>
Liabilities:				
Due to Other Governments	\$42,767	\$212,794	\$217,259	\$38,302
<i>Total Liabilities</i>	<u>\$42,767</u>	<u>\$212,794</u>	<u>\$217,259</u>	<u>\$38,302</u>

(continued)

Muskingum County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
Hotel Lodging Tax				
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$9,376	\$293,439	\$265,124	\$37,691
Receivables:				
Property and Other Taxes	27,622	22,600	27,622	22,600
<i>Total Assets</i>	<u>\$36,998</u>	<u>\$316,039</u>	<u>\$292,746</u>	<u>\$60,291</u>
Liabilities:				
Due to Other Funds	\$2,400	\$2,400	\$2,400	\$2,400
Due to Other Governments	34,598	313,639	290,346	57,891
<i>Total Liabilities</i>	<u>\$36,998</u>	<u>\$316,039</u>	<u>\$292,746</u>	<u>\$60,291</u>
Cigarette Licenses				
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$4,302	\$4,288	\$14
<i>Total Assets</i>	<u>\$0</u>	<u>\$4,302</u>	<u>\$4,288</u>	<u>\$14</u>
Liabilities:				
Due to Other Governments	\$0	\$4,302	\$4,288	\$14
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$4,302</u>	<u>\$4,288</u>	<u>\$14</u>
Undivided State Income				
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$23,258	\$23,258	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$23,258</u>	<u>\$23,258</u>	<u>\$0</u>
Liabilities:				
Due to Other Governments	\$0	\$23,258	\$23,258	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$23,258</u>	<u>\$23,258</u>	<u>\$0</u>

(continued)

Muskingum County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
Soil and Water				
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$88,404	\$289,161	\$336,031	\$41,534
<i>Total Assets</i>	<u>\$88,404</u>	<u>\$289,161</u>	<u>\$336,031</u>	<u>\$41,534</u>
Liabilities:				
Due to Other Funds	\$3,659	\$0	\$3,659	\$0
Due to Other Governments	84,745	292,820	336,031	41,534
<i>Total Liabilities</i>	<u>\$88,404</u>	<u>\$292,820</u>	<u>\$339,690</u>	<u>\$41,534</u>
Sheriff				
Assets:				
Segregated Accounts:				
Cash and Cash Equivalents	\$71,139	\$1,722,640	\$1,711,733	\$82,046
<i>Total Assets</i>	<u>\$71,139</u>	<u>\$1,722,640</u>	<u>\$1,711,733</u>	<u>\$82,046</u>
Liabilities:				
Undistributed Monies	\$71,139	\$1,722,640	\$1,711,733	\$82,046
<i>Total Liabilities</i>	<u>\$71,139</u>	<u>\$1,722,640</u>	<u>\$1,711,733</u>	<u>\$82,046</u>
Undivided State Income Tax				
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$645,607	\$645,607	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$645,607</u>	<u>\$645,607</u>	<u>\$0</u>
Liabilities:				
Due to Other Governments	\$0	\$645,607	\$645,607	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$645,607</u>	<u>\$645,607</u>	<u>\$0</u>

(continued)

Muskingum County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
Maysville Regional Water				
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$380	\$1,158	\$1,158	\$380
<i>Total Assets</i>	<u>\$380</u>	<u>\$1,158</u>	<u>\$1,158</u>	<u>\$380</u>
Liabilities:				
Undistributed Monies	\$380	\$1,158	\$1,158	\$380
<i>Total Liabilities</i>	<u>\$380</u>	<u>\$1,158</u>	<u>\$1,158</u>	<u>\$380</u>
County Home Residents				
Assets:				
Segregated Accounts:				
Cash and Cash Equivalents	\$1,694	\$176	\$986	\$884
<i>Total Assets</i>	<u>\$1,694</u>	<u>\$176</u>	<u>\$986</u>	<u>\$884</u>
Liabilities:				
Due to Others	\$1,694	\$176	\$986	\$884
<i>Total Liabilities</i>	<u>\$1,694</u>	<u>\$176</u>	<u>\$986</u>	<u>\$884</u>
Children Services				
Assets:				
Segregated Accounts:				
Cash and Cash Equivalents	\$7,268	\$66,015	\$57,456	\$15,827
<i>Total Assets</i>	<u>\$7,268</u>	<u>\$66,015</u>	<u>\$57,456</u>	<u>\$15,827</u>
Liabilities:				
Due to Others	\$7,268	\$66,015	\$57,456	\$15,827
<i>Total Liabilities</i>	<u>\$7,268</u>	<u>\$66,015</u>	<u>\$57,456</u>	<u>\$15,827</u>

(continued)

Muskingum County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
Hazardous Materials Incident Response				
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,634	\$3,634	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$3,634</u>	<u>\$3,634</u>	<u>\$0</u>
Liabilities:				
Undisbursed Monies	\$0	\$3,634	\$3,634	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$3,634</u>	<u>\$3,634</u>	<u>\$0</u>
Family and Children First				
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$384,798	\$1,458,784	\$1,281,595	\$561,987
<i>Total Assets</i>	<u>\$384,798</u>	<u>\$1,458,784</u>	<u>\$1,281,595</u>	<u>\$561,987</u>
Liabilities:				
Due to Other Funds	\$12,392	\$0	\$12,392	\$0
Due to Other Governments	372,406	1,471,176	1,281,595	561,987
<i>Total Liabilities</i>	<u>\$384,798</u>	<u>\$1,471,176</u>	<u>\$1,293,987</u>	<u>\$561,987</u>
Federally Owned Entitlement Land				
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$8,022	\$8,022	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$8,022</u>	<u>\$8,022</u>	<u>\$0</u>
Liabilities:				
Due to Other Governments	\$0	\$8,022	\$8,022	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$8,022</u>	<u>\$8,022</u>	<u>\$0</u>

(continued)

Muskingum County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
Powelson Wildlife				
Assets:				
Equity with County Treasurer: Equity in Pooled Cash and Cash Equivalents	\$0	\$19,039	\$0	\$19,039
<i>Total Assets</i>	<u>\$0</u>	<u>\$19,039</u>	<u>\$0</u>	<u>\$19,039</u>
Liabilities:				
Undistributed Monies	\$0	\$19,039	\$0	\$19,039
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$19,039</u>	<u>\$0</u>	<u>\$19,039</u>
Bankhead Jones				
Assets:				
Equity with County Treasurer: Equity in Pooled Cash and Cash Equivalents	\$0	\$19,375	\$19,375	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$19,375</u>	<u>\$19,375</u>	<u>\$0</u>
Liabilities:				
Undistributed Monies	\$0	\$19,375	\$19,375	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$19,375</u>	<u>\$19,375</u>	<u>\$0</u>
Ohio Elections Commission				
Assets:				
Equity with County Treasurer: Equity in Pooled Cash and Cash Equivalents	\$19	\$3,445	\$3,464	\$0
<i>Total Assets</i>	<u>\$19</u>	<u>\$3,445</u>	<u>\$3,464</u>	<u>\$0</u>
Liabilities:				
Due to Others	\$19	\$3,445	\$3,464	\$0
<i>Total Liabilities</i>	<u>\$19</u>	<u>\$3,445</u>	<u>\$3,464</u>	<u>\$0</u>

(continued)

Muskingum County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
Muskingum County Park Commission				
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$307,094	\$390,217	\$375,734	\$321,577
Due from Other Funds	45,453	47,705	45,453	47,705
Due from Agency Funds - Property Taxes	0	394	0	394
<i>Total Assets</i>	<u>\$352,547</u>	<u>\$438,316</u>	<u>\$421,187</u>	<u>\$369,676</u>
Liabilities:				
Due to Other Funds	\$1,174	\$0	\$1,174	\$0
Due to Other Governments	351,373	439,490	421,187	369,676
<i>Total Liabilities</i>	<u>\$352,547</u>	<u>\$439,490</u>	<u>\$422,361</u>	<u>\$369,676</u>

(continued)

Muskingum County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
Total - All Agency Funds				
Assets:				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$6,766,315	\$177,095,986	\$175,042,505	\$8,819,796
Cash and Cash Equivalents in				
Segregated Accounts	376,252	14,915,795	15,108,593	183,454
Investments in Segregated Accounts	120,000	5,341	25,341	100,000
Receivables:				
Property and Other Taxes	55,137,087	56,009,576	55,137,087	56,009,576
Payment in Lieu of Taxes Accounts	0	1,534	0	1,534
Special Assessments	96,859	431,046	96,859	431,046
Due from Other Funds	4,348,717	4,199,671	4,348,717	4,199,671
Due from Agency Funds - Property Taxes	651,984	47,705	651,984	47,705
Due from Other Governments	935,282	947,558	935,282	947,558
	<u>7,170,104</u>	<u>7,282,761</u>	<u>7,170,104</u>	<u>7,282,761</u>
<i>Total Assets</i>	<u><u>\$75,602,600</u></u>	<u><u>\$260,936,973</u></u>	<u><u>\$258,516,472</u></u>	<u><u>\$78,023,101</u></u>
Liabilities:				
Due to Other Funds	\$19,083,557	\$18,598,252	\$19,083,557	\$18,598,252
Due to Other Governments	52,835,227	160,065,512	158,512,699	54,388,040
Undistributed Monies	2,950,816	30,105,297	28,236,742	4,819,371
Due to Others	733,000	52,511,097	53,026,659	217,438
	<u>733,000</u>	<u>52,511,097</u>	<u>53,026,659</u>	<u>217,438</u>
<i>Total Liabilities</i>	<u><u>\$75,602,600</u></u>	<u><u>\$261,280,158</u></u>	<u><u>\$258,859,657</u></u>	<u><u>\$78,023,101</u></u>

GENERAL FIXED ASSETS 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, Ohio
Schedule of General Fixed Assets by Function
December 31, 2001

Function	Total	Land	Buildings	Improvements Other than Buildings	Machinery, Equipment, Furniture, and Fixtures	Vehicles
General Government:						
Legislative and Executive	\$13,582,452	\$1,272,543	\$6,003,772	\$337,500	\$1,304,979	\$4,663,658
Judicial	3,478,287	163,500	2,865,488	0	449,299	0
Public Safety	14,319,132	0	13,481,539	0	818,443	19,150
Public Works	3,573,497	757,262	592,627	0	605,083	1,618,525
Health	908,576	0	771,725	0	116,472	20,379
Human Services	10,141,747	151,800	9,031,206	0	854,029	104,712
Other	19,870	0	19,870	0	0	0
Construction in Progress	<u>390,084</u>					
Total General Fixed Assets	<u>\$46,413,645</u>	<u>\$2,345,105</u>	<u>\$32,766,227</u>	<u>\$337,500</u>	<u>\$4,148,305</u>	<u>\$6,426,424</u>

Muskingum County, Ohio
Schedule of Changes in General Fixed Assets by Function
For the Year Ended December 31, 2001

Function	General Fixed Assets 1/1/01	Additions	Deletions	General Fixed Assets 12/31/01
General Government:				
Legislative and Executive	\$13,600,319	\$687,489	\$705,356	\$13,582,452
Judicial	3,461,431	19,846	2,990	3,478,287
Public Safety	5,848,466	8,499,442	28,776	14,319,132
Public Works	3,554,790	193,045	174,338	3,573,497
Health	903,584	6,872	1,880	908,576
Human Services	10,030,662	124,655	13,570	10,141,747
Other	19,870	0	0	19,870
Construction in Progress	<u>8,417,068</u>	<u>243,286</u>	<u>8,270,270</u>	<u>390,084</u>
Total General Fixed Assets	<u>\$45,836,190</u>	<u>\$9,774,635</u>	<u>\$9,197,180</u>	<u>\$46,413,645</u>

Muskingum County, Ohio
Schedule of General Fixed Assets by Source
December 31, 2001

General Fixed Assets:

Land	\$2,345,105
Buildings	32,766,227
Improvements Other than Buildings	337,500
Machinery, Equipment, Furniture and Fixtures	4,148,305
Vehicles	6,426,424
Construction in Progress	<u>390,084</u>
Total General Fixed Assets	<u><u>\$46,413,645</u></u>

Investment in General Fixed Assets from:

Federal Grants	\$229,040
State Grants	1,546,903
General Fund Revenues	14,618,317
Special Revenue Fund Revenues	9,597,776
Trust Funds	47,418
Donations	18,925
Note and Bond Debt	<u>20,355,266</u>
Total Investments in General Fixed Assets	<u><u>\$46,413,645</u></u>

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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	Public Safety	Public Works	Health					
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	36,559,199			
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			
2000	8,486,836	3,371,481	6,577,647	6,714,462	980,906	29,997,228	4,000	18,664	10,458,582	1,674,831	2,682,090	70,966,727			
2001	9,354,515	4,298,202	7,122,080	6,108,478	1,049,478	36,831,751	4,000	0	2,309,450	1,570,241	2,650,483	71,298,678			

Note:

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

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
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	44,507,551
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
2000	11,296,061	13,458,803	5,563,268	455,537	528,464	31,934,530	158,555	3,049,153	258,603	93,652	362,838	67,159,464
2001	11,844,518	13,246,444	6,917,108	461,370	583,213	37,477,218	155,040	2,537,866	914,550	393,154	681,329	75,211,810

Note:

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

(2) Represents payments in lieu of taxes for the Brandywine Loop Extension Notes and for various tax increment financing agreements.

Source: Muskingum County Auditor

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
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%
2000	1,906,216	1,821,316	95.5%	81,316	1,902,632	99.8%	147,880	7.8%
2001	2,381,108	2,240,197	94.1%	84,022	2,324,219	97.6%	204,920	8.6%

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	Percent of Outstanding Delinquent Taxes to Tax Levy
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%
2000	298,925	321,952	107.7%	78,871	26.4%
2001	321,639	332,504	103.4%	74,388	23.1%

All amounts represent county general operating monies only.

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 (2)		Totals		Ratio
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
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	1,758,341,857	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%
2000	790,660,220	2,259,026,940	139,035,055	556,140,220	99,203,390	99,203,390	1,028,898,665	2,914,370,550	35.30%
2001	1,008,288,560	2,880,824,460	149,599,655	598,398,620	71,615,740	71,615,740	1,229,503,955	3,550,838,820	34.63%

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

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

Source: Muskingum County Auditor

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

Last Ten Years	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
County Units										
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	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
County Home	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Mental health	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Children Services	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Library Bond	0.90	0.90	0.80	0.80	0.70	0.70	0.70	0.70	0.50	0.10
Sheriff Operations	0.00	0.00	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Senior Services	0.00	0.00	0.00	0.00	0.00	0.50	0.50	0.50	0.50	0.50
Total Rates	11.45	11.45	13.85	13.85	13.75	14.25	14.25	14.25	14.05	13.65
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	39.11	38.61	37.96	37.61	37.01	37.01	36.81	40.01	40.01
Franklin	33.90	33.90	33.90	38.40	38.40	38.40	38.40	38.20	37.10	37.10
Maysville	37.45	37.45	37.45	37.45	37.45	37.45	41.35	41.35	40.95	40.95
Tri-Valley	35.55	35.55	35.55	35.55	35.55	35.55	35.55	35.55	35.55	40.45
West Muskingum	38.40	43.30	42.30	41.90	41.90	41.50	41.50	41.10	40.60	40.60
Zanesville	38.75	38.65	38.45	38.05	44.95	44.55	43.85	44.45	43.70	43.90
Out of County School Districts										
Licking Valley	35.90	35.90	30.90	30.90	30.90	30.90	39.70	38.90	38.48	38.38
Morgan	32.50	32.50	32.50	32.50	32.50	32.50	32.50	35.76	35.76	35.78
Riverview	29.50	29.50	29.50	31.30	31.30	31.30	31.30	31.30	31.30	31.30
Rolling Hills	45.50	45.50	43.70	39.25	40.25	34.09	33.34	33.34	32.16	31.55

(continued)

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

Last Ten Years	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
Joint Vocational School Districts										
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	2.50
Licking County	2.00	2.00	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	5.40	5.10	4.40	4.30	4.10	3.70	3.70	3.70	4.00	3.90
Dresden -										
Jefferson Township	6.35	6.05	5.35	5.25	5.05	4.65	4.65	4.65	4.95	4.85
Frazeyburg	8.15	8.15	8.15	5.15	5.15	5.15	5.15	5.15	7.15	7.15
Fultonham	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20
Gratot	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	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80
South Zanesville	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75
Zanesville - Zanesville SD & Tri-Valley SD	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Zanesville -										
West Muskingum SD	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85
Zanesville -										
Falls Township (2)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.40	0.40	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	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
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	4.70	4.70	4.70
Brush Creek	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90
Cass	3.45	3.45	3.45	3.45	3.25	3.25	3.25	3.25	2.75	2.75
Clay	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	2.50
Falls	3.05	3.35	3.35	3.35	3.35	3.35	3.65	3.65	3.65	3.65
Harrison	12.30	12.30	12.30	10.30	11.80	11.80	10.80	10.80	11.80	10.30
Highland	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40
Hopewell	4.85	4.85	4.85	4.85	4.85	4.85	4.85	4.85	4.85	4.85
Jackson	4.65	4.65	4.65	6.65	6.65	6.85	6.85	6.85	6.85	6.85
Jefferson	3.90	3.90	3.90	3.40	3.40	3.40	3.40	3.40	2.40	2.40
Licking	5.75	5.75	5.75	5.75	5.75	6.25	6.25	6.25	6.25	4.75
Madison	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
Meigs	3.25	3.25	3.25	4.25	4.25	4.25	3.25	4.25	4.25	4.25
Monroe	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20
Muskingum	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Newton	7.45	5.45	5.45	5.45	5.45	5.45	5.45	5.45	8.45	8.45
Perry	7.20	7.20	7.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20
Rich Hill	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	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	4.00	4.00	4.00	4.00
Springfield	5.35	5.35	5.35	5.35	5.35	5.35	5.35	5.35	5.35	5.35
Union	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60
Washington	4.15	4.15	4.15	4.15	4.15	4.15	4.15	4.15	4.15	4.15
Wayne	4.50	6.00	5.00	5.00	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
1992		\$186,204	\$174,038	93.5%	\$12,166
1993		183,605	172,382	93.9%	11,223
1994		178,956	172,486	96.4%	6,470
1995		175,423	159,392	90.9%	16,031
1996		173,860	163,752	94.2%	10,108
1997	(1)	187,620	173,877	92.7%	13,743
1998		184,733	169,511	91.8%	15,222
1999		181,259	166,026	91.6%	15,233
2000	(2)	157,404	158,555	99.9%	13,191
2001		153,809	155,040	99.2%	13,439

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

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

(2) Beginning with 2000, amounts levied are current charges only and assessments collected are total collections including delinquents.

Source: Muskingum County Auditor

**Computation of Legal Debt Margin
December 31, 2001**

	Total Debt Limit (1)	Total Unvoted Limit (2)
Total Assessed Property Value for 2001	\$1,229,503,955	\$1,229,503,955
Debt Limitation of Assessed Value	29,237,599	12,295,040
Total Outstanding Debt December 31, 2001		
General Obligation Bonds Payable	\$17,220,962	\$17,020,962
Notes Payable	6,486,635	6,486,635
Revenue Bonds Payable	1,802,200	1,802,200
OWDA Loans Payable from Enterprise Funds	1,033,720	1,033,720
Special Assessment Debt Payable	1,180,709	1,180,709
Total Outstanding Debt	<u>27,724,226</u>	<u>27,524,226</u>
Less:		
General Obligation Bonds Payable - Exempt	16,660,712	16,460,712
Notes Payable - Exempt	6,486,635	6,486,635
Revenue Bonds Payable	1,802,200	1,802,200
OWDA Loans Payable from Enterprise Revenues	1,033,720	1,033,720
Bonds Payable From Special Assessments	1,180,709	1,180,709
Amount Available in Debt Service Fund	1,680,783	1,680,783
Total	<u>28,844,759</u>	<u>28,644,759</u>
Net Debt Applicable to Debt Limitation	0	0
Total Legal Debt Margin	<u><u>\$29,237,599</u></u>	<u><u>\$6,955,493</u></u>

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

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

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

Last Ten Years

Year	Population	Assessed Value	General Obligation Bonded Debt (1)	Debt Service Monies Available	Net General Obligation Bonded Debt	Ratio of Net	
						General Obligation Bonded Debt	Net Bonded General Obligation Debt Per Capita
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	827,930,366	12,265,000	135,636	12,129,364	1.465%	144.11
1996	84,169	851,886,320	11,590,000	566,116	11,023,884	1.294%	130.97
1997	84,169	872,508,455	10,840,000	772,142	10,067,858	1.154%	119.61
1998	84,169	988,493,894	10,615,000	1,074,420	9,540,580	0.965%	113.35
1999	84,169	993,846,869	18,680,000	1,540,999	17,139,001	1.725%	203.63
2000	84,585	1,028,898,665	17,380,000	1,559,264	15,820,736	1.538%	187.04
2001	84,585	1,229,503,955	15,990,000	1,680,783	14,309,217	1.164%	169.17

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

Source: Population estimates from Chamber of Commerce and the Census Bureau.

**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
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%
2000	1,300,000	952,234	2,252,234	70,966,727	3.17%
2001	1,390,000	881,225	2,271,225	71,304,678	3.19%

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, 2001**

Political Subdivision	Net Debt Outstanding (1)	Percent Applicable to Muskingum County	Amount Applicable to Muskingum County
DIRECT DEBT			
The County	\$14,309,217	100.00%	\$14,309,217
Total Direct Debt	<u>14,309,217</u>		<u>14,309,217</u>
OVERLAPPING DEBT			
Entities Wholly Within the County			
The City of Zanesville	6,520,000	100.00%	6,520,000
School Districts	4,619,000	100.00%	4,619,000
All villages wholly within County	1,260,484	100.00%	1,260,484
All townships wholly within County	0	100.00%	0
Total Entities Wholly Within the County	<u>12,399,484</u>		<u>12,399,484</u>
Entities Not Wholly Within the County			
East Muskingum Local School District	7,402,218	73.21%	5,419,164
Rolling Hills Local School District	2,275,000	0.12%	2,730
Tri-Valley Local School District	10,000,000	97.94%	9,794,000
Morgan Local School District	6,876,905	0.01%	688
Mid-East Ohio Joint Vocational School District	0	58.67%	0
West Muskingum Local School District	0	95.28%	0
Franklin Local School District	5,490,000	94.18%	5,170,482
Licking Valley Local	14,834,984	0.04%	5,934
Roseville Village	33,815	49.25%	16,654
Total Entities Not Wholly Within the County	<u>46,912,922</u>		<u>20,409,651</u>
Total Overlapping Debt	<u>59,312,406</u>		<u>32,809,135</u>
Total Direct and Overlapping Debt	<u><u>\$73,621,623</u></u>		<u><u>\$47,118,352</u></u>

Note: The percentage of gross indebtedness of the County's overlapping political subdivision was determined by dividing each overlapping subdivision's assessed valuation within the County by its total assessed valuation.

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

Source: OMAC and Muskingum County Auditor's Office

**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		
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
2000	1,899,048	1,633,241	265,807	26,000	93,525	119,525	2.22
2001	1,956,682	1,375,419	581,263	27,300	92,215	119,515	4.86

(1) Includes investment income and other non-operating revenues.

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)			Total Taxable	Tax Exempt
	Agricultural/Residential	Commercial/Industrial	Commercial/Industrial			Agricultural/Residential	Commercial/Industrial (2)	Public Utility (3)		
1992	\$4,020,580	\$3,478,500	\$386,392,330	\$7,499,080	\$290,334,000	\$128,132,230	\$672,310	\$515,196,870	\$97,303,990	
1993	7,539,190	6,048,180	392,641,770	13,587,370	289,869,000	133,104,030	663,040	526,408,840	99,726,570	
1994	5,848,820	2,937,330	469,963,550	8,786,150	300,277,000	144,841,390	614,710	615,419,650	110,647,950	
1995	9,640,350	6,587,030	478,623,180	16,227,380	289,095,000	151,156,510	600,830	630,380,520	114,311,390	
1996	9,745,870	8,930,640	486,913,570	18,676,510	341,890,000	157,905,220	686,870	645,505,660	122,245,310	
1997	11,535,470	8,463,060	581,059,110	19,998,530	660,855,000	176,185,810	754,520	757,999,440	126,935,340	
1998	13,558,720	5,102,680	593,971,220	18,661,400	1,106,444,000	175,665,350	742,510	770,379,080	136,312,270	
1999	12,549,140	7,740,930	606,434,560	20,290,070	1,135,931,000	183,566,630	659,030	790,660,220	143,087,490	
2000	16,840,150	11,807,540	791,604,750	28,647,690	1,475,951,000	216,144,440	539,370	1,008,288,560	169,684,020	
2001	15,501,310	9,352,150	806,605,230	24,853,460	1,508,212,000	220,293,140	653,110	1,027,551,480	187,312,620	

(1) Through 1996, bank deposit information available includes banks headquartered in Muskingum County, which is only 1st National Bank. Beginning in 1997, bank deposit information includes 1st National and Century National Bank, which are both headquartered in Muskingum County.
 (2) Amount includes mineral lands and rights.
 (3) Public utility values include railroads only. New legislation effective for 1983 Tax Year required all real property belonging to a utility to be classified according to use (Agricultural, Mineral, Commercial, etc.) with the exception of railroads.
 (4) Table reflects tax year not collection year.

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
Zandex Inc.	Health Services	1,100
The County	Government (1)	1,099
Auto Zone, Inc.	Automobile Retail Distribution Center	530
Lear Corporation	Manufacturer Automotive Switches	489
Dollar General Corporation	Distribution Center	450
General Warehouse	Colgate-Palmolive Warehouse	400
Owens-Brockway	Manufacturer of Glass Containers	378
City of Zanesville	Government	350

(1) Includes permanent part-time

Source: Individual Employers and Zanesville-Muskingum County Port Authority

**Principal Property Taxpayers
December 31, 2001**

	Assessed Valuation	% of Total Assessed Valuation
Public Utilities		
Ohio Power Company	\$35,271,400	2.87%
Ohio Bell Telephone Company	10,232,250	0.83%
National Gas and Oil Corporation	4,428,930	0.36%
Texas Eastern Transmission Corporation	4,158,960	0.34%
Guernsey-Muskingum Electric	3,675,270	0.30%
Real Property		
Longaberger Company	22,739,420	1.85%
A K Steel Corporation	8,944,570	0.73%
Owens Illinois	5,632,730	0.46%
Twfanch One Company	4,515,630	0.37%
Burnham Corporation	3,466,690	0.28%
Lear Operations Corporation	2,874,200	0.23%
Worthington Foods, Inc.	2,382,020	0.19%
Ohio Machinery Company	2,333,050	0.19%
Auto Zone Texas LP	2,187,940	0.18%
Wendy's International, Inc.	2,150,190	0.17%
Tangible Personal Property		
Longaberger Company	17,663,010	1.44%
Colony Square Partners	6,355,520	0.52%
Atlantic Financial Group	2,655,840	0.22%
Zanesville County Fair	2,542,090	0.21%
BV Zanesville, LLC	2,178,790	0.18%
Zandex	1,830,240	0.15%
Buckeye Supply Company	1,768,610	0.14%
Good Samaritan Medical Center	1,703,870	0.14%
Ray Thomas Lumbertown, Inc.	1,583,340	0.21%
Armco, Inc.	1,405,910	0.11%
Total Assessed Value	\$154,680,470	12.67%

Source: Muskingum County Auditor

**Demographic Statistics
December 31, 2001**

(1) Population	
Year	County
1940	69,795
1950	74,535
1960	79,159
1970	77,826
1980	83,340
1990	82,068
2000	84,585

(1) Age Distribution 2000 Census		
Age	Number	Percentage
Under 5 years	5,637	6.67%
5-14 years	12,409	14.67%
15-19 years	6,517	7.70%
20-24 years	5,350	6.32%
25-44 years	23,430	27.70%
45-54 years	11,261	13.31%
55-59 years	4,217	4.99%
60-64 years	3,672	4.34%
65-74 years	6,360	7.52%
75-84 years	4,196	4.96%
85 years and older	1,536	1.82%
Totals	84,585	100.00%

(1) Population for the Last Ten Years	
Year	County
1992	82,068
1993	82,068
1994	82,068
1995	84,169
1996	84,169
1997	84,169
1998	84,169
1999	84,169
2000	84,585
2001	84,585

(2) Annual Average Unemployment Rates			
Year	County	State	U.S.
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%
2000	5.9%	4.1%	4.0%
2001	5.9%	4.3%	4.8%

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

(continued)

**Demographic Statistics
December 31, 2001**

(1) Civilian Labor Force Estimates				
Year	Labor Force	Employment	Unemployment	Percentage of Unemployment
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%
2000	45,200	42,600	2,600	5.80%
2001	45,700	43,000	2,700	5.90%

(2) Public Schools in Muskingum County 2001		K-12 School Enrollment	
Total Enrollment	15,529	1995	16,309
The Daily Attendance Rate	94.4%	1996	16,508
Graduation Rate	88.8%	1997	16,709
		1998	16,697
		1999	17,230
		2000	16,194
		2001	15,529

(3) Per Capita Income (Current Dollars)		
1999	1992	Change
\$22,055	\$20,152	9.44%

- Sources:
- (1) Ohio Bureau of Employment Services.
 - (2) State Board of Education, Muskingum County Board of Education and individual School Districts
 - (3) Zanesville-Muskingum County Chamber of Commerce

**Miscellaneous Statistics
December 31, 2001**

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 - 329,530 Volumes

Radio Stations	1 AM and 3 FM stations
Television Stations	5
Daily Newspaper	1 - Circulation 21,500

Muskingum Area Technical College	Enrollment: 1,931
Ohio University of Zanesville	Enrollment: 1,440
Muskingum College	Enrollment: 2,012

(continued)

**Miscellaneous Statistics
December 31, 2001**

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) 743 (licensed)
Physicians and Dentists	155
Lodging (Hotels and Motels)	
Days Inn	60 rooms
Holiday Inn of Zanesville	130 rooms
Thriftlodge	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	46,721
Voters in November 2001 Election	19,453
Percentage of Registered Voters Voting	41.64%

(continued)

Miscellaneous Statistics
December 31, 2001

Recreation	
Auditorium (Public)	Secrest Auditorium - 1800 Seats
Cinema	Colony Square Cinema - 10 Screens
Golf Courses	8 Public and 1 Private Eagle Sticks (Public) - 18 Holes Fullers Fairways (Public) - 18 Holes Green Valley Golf Club (Public) - 18 Holes Jaycee Public Golf Course (Public) - 18 Holes Vista View Golf Course (Public) - 18 Holes Wildfire Golf Club (Public) - 18 Holes Zanesville Country Club (Private) - 18 Holes Creekside Golf Course (Public) - 9 Holes Crystal Springs (Public) - 18 Holes
Bowling Alleys	Maysville Bowling Center - 24 Lanes Sunrise Bowl - 32 Lanes
Skating Rink	Lind Arena
State Parks	Dillon State Park Blue Rock State Park Muskingum River Parkway Powelson Wildlife Area
City Parks	Zanes Landing Park Riverside Park
Tourist Attractions	
National Road/Zane Grey Museum	S-Bridge/National Road
Ohio Ceramic Center	Zane Grey's Home
Dr. Increase Mathews House	Stone Academy
Lorena Sternwheeler	International Center for the Preservation of Wild Animals
Zanesville Art Center	Leslie Cope Gallery, Roseville
Y-Bridge	Putnam Historic Tour
Salt Creek Covered Bridge	McIntire Terrace Walking Tour
Longaberger Basket Tours	Colony Square Mall
Zanesville Pottery & Christmas House	John Glenn Museum
Ohio Pottery East	
Ohio Pottery West	
Schultz Mansion	

Sources: (1) Muskingum County Board of Elections, (2) Muskingum County Highway Department
(3) Muskingum County Library Systems, (4) Muskingum County Ohio Rural Directory



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140

Telephone 614-466-4514
800-282-0370

Facsimile 614-466-4490

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
AUGUST 20, 2002