

# **Annual Report of Operations**



**Muskingum  
Watershed  
Conservancy  
District**

**A PLAN  
FOR THE  
FUTURE**

# **2005**

# Mission Statement

The Muskingum Watershed Conservancy District  
is dedicated to conservation and recreation  
conducted in harmony with flood control  
in the area of Ohio  
drained by the Muskingum River  
and its tributaries.

Funded from income generated  
by the stewardship of its lands and waters,  
the District strives to enhance  
the quality of life  
in the Muskingum Lakes Region  
and beyond.



## Muskingum Watershed Conservancy District

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New Philadelphia, OH 44663-0349

Phone (330) 343-6647 or toll-free (877) 363-8500

Web site: [www.mwcd.org](http://www.mwcd.org) • E-mail: [info@mwcd.org](mailto:info@mwcd.org)

*Atwood • Beach City • Bolivar • Charles Mill  
Clendening • Dover • Leesville • Mohawk  
Mohicanville • Piedmont • Pleasant Hill  
Seneca • Tappan • Wills Creek*



The 2005 edition of the Muskingum Watershed Conservancy District Annual Report of Operations is dedicated to the memory of Harvey B. Wilhelm, a longtime employee of the MWCD.

Wilhelm, age 58, loving husband, father and friend of the New Philadelphia community, died unexpectedly early Tuesday morning, July 5, 2005. Born in Canton on March 7, 1947, he was well-known for his service to the community. Harvey quietly involved himself in the successful operation of Tuscora Park. After volunteering to assist in the assembly of the train, Harvey became a Park fixture, whereupon he managed the summer youth staff, maintained all of the mechanical rides, and helped to make the park the perfect place to be on any given day in the summer.

Harvey was a familiar face on the sidelines at New Philadelphia Quaker Athletic activities. From helping park cars and move equipment at Quaker Stadium on Friday nights during the football season, to assisting with crowd control at basketball games in the Quaker Gymnasium, his spirit as a fan, and volunteer for New Philadelphia Athletics is irreplaceable.

His coworkers at the Muskingum Watershed Conservancy District will remember him as a perfectionist. Even in the moments before his death Tuesday morning, he was perfecting the appearance of the District office in New Philadelphia as he had faithfully done for many years. His career with the MWCD spanned thirty-seven and a half years, and despite retiring from the district in 2004, he remained a member of the maintenance team on a part-time basis until his death.

# IN MEMORIAM

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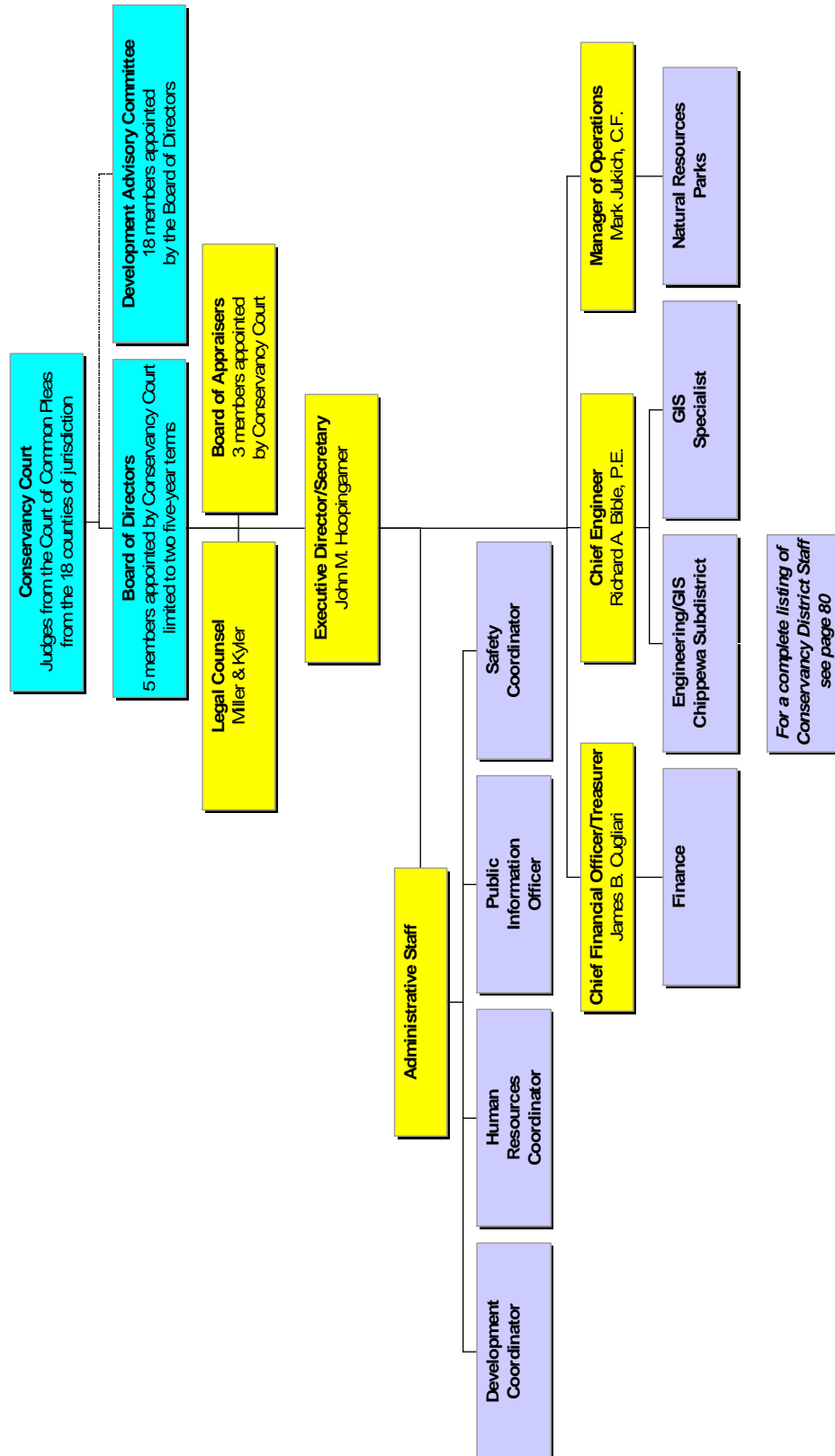
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# Organizational Structure



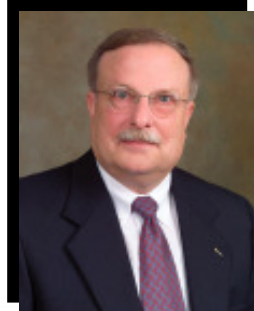
# Conservancy Court



*The Honorable  
Damian J. Vercillo  
ASHLAND*



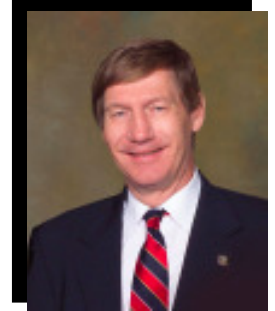
*The Honorable  
John M. Solovan  
BELMONT*



*The Honorable  
William J. Martin  
CARROLL*



*The Honorable  
Richard I. Evans  
COSHOCOTON*



*The Honorable  
David A. Ellwood  
GUERNSEY*



*The Honorable  
Michael K. Nunner  
HARRISON*



*The Honorable  
Thomas C. Lee  
HOLMES*

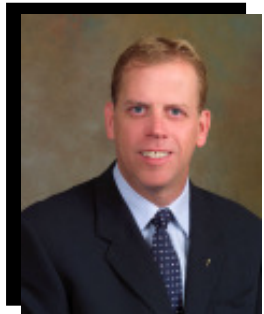


*The Honorable  
James Ronk  
KNOX*



*The Honorable  
Jon R. Spahr  
LICKING*

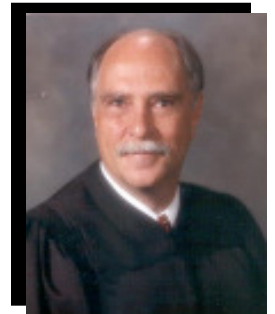
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NOT  
AVAILABLE**



*The Honorable  
James D. Henson  
RICHLAND*



*The Honorable  
D. W. Favreau  
MORGAN*



*The Honorable  
Mark C. Fleegle  
MUSKINGUM*



*The Honorable  
John W. Nau  
NOBLE*



*The Honorable  
Jane Bond  
SUMMIT*



*The Honorable  
Edward E. O'Farrell  
TUSCARAWAS*



*The Honorable  
Timothy A. Williams  
WASHINGTON*



*The Honorable  
Mark K. Wiest  
WAYNE*



# Board of Directors



*Harry C. Horstman  
President*



*Steve Kokovich  
Vice-President*



*David E. Brightbill  
Board Member*



*Joanne Limbach  
Board Member*



*Thomas L. Tribbie  
Board Member*



# Board of Appraisers



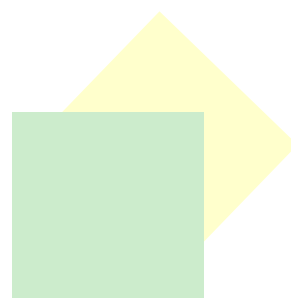
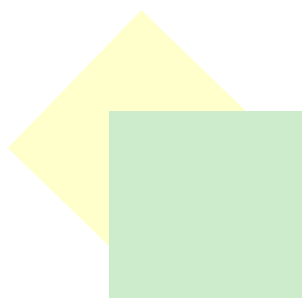
*Members of the MWCD Board of Appraisers are (L-R): Tom Roe of Wooster (Chairman), Mark Waltz of Dover, and Jim Navratil of Medina.*



## Executive Staff



*John M. Hoopingarner  
Executive Director/Secretary*



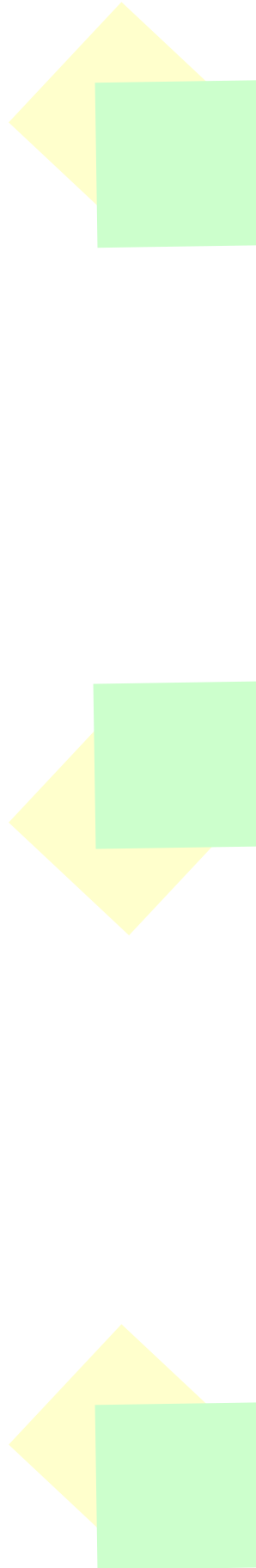
*James B. Cugliari  
Chief Financial Officer/Treasurer*



*Richard A. Bible, P.E.  
Chief Engineer*



*Mark Jukich, C.F.  
Manager of Operations*



# NARRATIVE

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## History

The strong seeds of the formation of what later became the Muskingum Watershed Conservancy District came from Ohio's worst natural disaster.

The Great Flood of 1913 claimed nearly 500 lives in Ohio and caused more than \$300 million in property damage. In the Muskingum River Basin drainage area alone, 11 people died and millions of dollars of property damage occurred.

But the story can go back even further.



*Zanesville, Ohio, following the 1913 flood.*

In the 1800s early settlers came to the Muskingum River Valley for the abundance of natural resources, dense forests and excellent crop soil. As trees were cleared away, the land's natural protection was destroyed, creating soil erosion and uncontrolled water runoff. These factors contributed to a number of major floods during the 1800s, causing widespread property damage and loss of life.

The single greatest flood disaster followed in 1913, raising the awareness of state residents to the need for reliable flood protection and reduction.

MWCD was created in 1933 under the Ohio Law as a separate political subdivision. The district encompasses 20 percent of the state or all or portions of 18 counties: Ashland, Belmont, Carroll, Coshocton, Guernsey, Harrison, Holmes, Knox, Licking, Morgan,

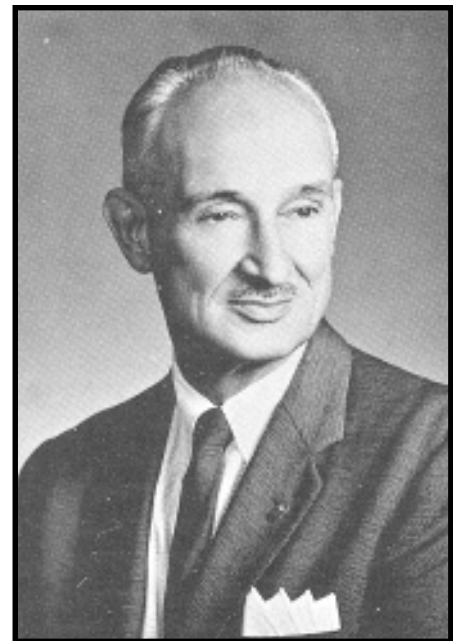
Muskingum, Noble, Richland, Stark, Summit, Tuscarawas, Washington and Wayne.

By its original plan, MWCD was responsible for raising funds and planning, building and administering flood control and conservation projects. The federal government announced availability of funds to construct the necessary reservoirs and the MWCD joined forces with federal and state governments to accomplish the work. By 1938, the construction of 13 earthen dams and one concrete dam was complete.

In 1939, the Federal Flood Control Act transferred flood control operations to the U.S. Army Corps of Engineers. MWCD remains responsible for conservation and recreation on its lands and lakes.

Each of the 14 MWCD reservoirs connects with the Muskingum River, which was the foundation for the name Muskingum Watershed Conservancy District. The ten permanent reservoirs are Atwood, Beach City, Charles Mill, Clendening, Leesville, Piedmont, Pleasant Hill, Seneca, Tappan and Wills Creek. Bolivar, Dover, Mohawk and Mohicanville dams impound water only in times of high water.

The MWCD headquarters is located in New Philadelphia and the Conservancy District staff is guided by the Board of Directors. The members of the Board are appointed by the Conservancy Court, which is made



*Bryce C. Browning, the guiding spirit of the MWCD.*

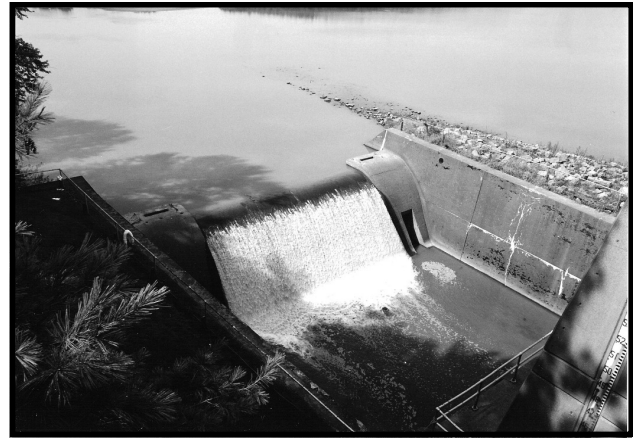


*Zanesville, Ohio, following the 1935 flood.*

up of one common pleas court judge from each of the 18 counties.

Over the years, the success of the MWCD has been the subject of study throughout the United States and in some foreign countries. At the core of this success are four basic policies adopted by the first Board of Directors:

- 1) The MWCD would pay real estate taxes to the various counties on land not dedicated to public use. For the first 29 years, taxes were paid on all Conservancy District lands. Since then, taxes have been paid on lands not used strictly for public purposes. In all, the total has been well over \$2.5 million.
- 2) The MWCD would operate on a minimum of tax income.
- 3) The MWCD would make its lands and waters available to the public for fishing, swimming, boating, camping, picnicking and other outdoor activities.
- 4) The MWCD would not do the same work as any other state or federal government agency. It's a successful policy that encourages the MWCD to combine the resources and efforts of some 13 state and federal agencies into MWCD programs and plans.



*Beach City conduit and spillway at its original construction, circa 1940*

The value of the Conservancy District's capital investments during the first six decades approached \$25 million, and the annual recreation benefits exceeded \$65 million. All this has been firmly established on a self-sustaining basis – paid through visitors' fees, commercial and residential leases, contracts for services provided to other public agencies, self-liquidating bonds and occasional federal and state grants.

The MWCD's system of dams and reservoirs, operated in cooperation with the U.S. Army Corps of Engineers, has tamed the watershed and built beautiful lakes that receive millions of visitors each year. MWCD has developed marinas, campgrounds, boat launch ramps, picnic areas and leased residential sites, which provide visitors with a variety of ways to enjoy the outdoors.



# The 2005 Flood



*Looking north, Interstate 77 at Bolivar*



*Bolivar Dam, pool of record, January 2005*



# The 2005 Flood



*View above Dover Dam, January 15, 2005*



*Dover had a pool of record in January 2005 when the pool went 49 feet over normal stage*

## Smashing the Record Book

- 7 of 16 reservoirs in the Muskingum River Watershed flood reduction system set new records for retention behind dams
- Records set at Atwood, Bolivar, Charles Mill, Dillon, Dover, Mohawk and Wills Creek reservoirs
- System reduced crests on streams and tributaries in the watershed from 2 to 18 feet, saving potential for even further damaging flooding
- In the January 2005 flood alone, \$400 million worth of potential property damage was prevented.

## The 2005 Flood Setting New Records

Reservoir	Previous Pool of Record	Date of Previous Pool of Record	New Pool of Record	Feet Above Normal
Atwood	934.53	February 1952	935.14	12.10
Bolivar	950.14	January 1991	951.65	56.60
Dover	905.00	July 1969	907.35	49.40
Charles Mill	1013.53	January 1959	1017.10	25.10
Dillon	772.89	March 1964	788.23	54.20
Mohawk	873.94	January 1959	880.20	80.20
Wills Creek	776.73	March 1964	779.36	37.40

## Introduction

It's a plan for renewal of the Muskingum River Watershed.

The Muskingum Watershed Conservancy District took the first steps in 2005 toward implementation of a 20-year, \$270 million maintenance and improvement plan that will safeguard the benefits from the MWCD system of dams and reservoirs for future generations.

"This is truly a monumental period in the history of this Conservancy District," said John M. Hoopingarner, MWCD executive director/secretary. "The initiatives and projects detailed in this plan will protect and create benefits for all residents of this watershed, and have a positive effect on the quality of life and economy of this region."

***The initiatives and projects detailed in this plan will protect and create benefits for all residents of this watershed, and have a positive effect on the quality of life and economy of this region.***

The Amendment to the Official Plan of the MWCD, which is the document that guides the mission and work of the Conservancy District and contains the details of the proposed work, was adopted in the summer of 2005 by the MWCD Board of Directors and affirmed by the Conservancy Court. (It can be viewed in its entirety at [www.mwcd.org](http://www.mwcd.org).)

That monumental moment came on the heels of heavy rains and flooding in January 2005, the most significant flooding the MWCD region has seen since the construction of the dams and reservoirs. Seven reservoirs in the Muskingum River Watershed reached new pools of record and residents in various areas behind the dams briefly were stranded and/or endured interruptions in daily routines as the flood reduction system saved property owners more than \$400 million in estimated potential damage – exactly as it was designed to function.

The flooding also revealed areas of needed improvements for the system to safeguard the benefits it produces for the 2 million-plus residents of the region.

Following approval of the maintenance and improvement plan, the MWCD began the work to develop an assessment program as provided for in state law to

collect funds from the estimated 700,000 property owners in the 18-county MWCD region to pay for the items detailed in the plan. A final proposal for the assessment program is expected to be complete early this year, with the MWCD Board of Directors and Conservancy Court reviewing it in the spring.

The MWCD, the largest of an estimated 20 conservancy districts in the state, is believed to be the only active conservancy district that does not collect an assessment for maintenance of its flood-reduction and water conservation facilities. Founded in 1933 in the Muskingum River Watershed – an area that stretches from Akron to Marietta and from Mansfield to eastern Harrison County – the MWCD system of 14 reservoirs has been credited by the federal government with saving property owners around \$6 billion in potential flood damage and saving countless lives.

The amendment to the MWCD Official Plan, a document required for conservancy districts by Ohio law, details projects in six major categories that the MWCD proposes to assist in with other federal, state, local and/or private agencies:

- Upgrades to dams in the system for safety and flood protection through the expertise and planning of the U.S. Army Corps of Engineers, which owns and operates the structures. The MWCD would provide a small portion of the funding for the work – 3.45 percent – with the federal government paying for the balance. Other related projects include upgrades to culverts and bridges, raising and relocating critical roads and other infrastructure projects.
- Sediment removal through dredging operations.
- Shoreline protection to reduce erosion damage.
- Water quality improvements including monitoring water standards, reducing pollution, addressing acid mine drainage problems, providing environmental education and improving sewer systems.
- Watershed management through planning and assistance for local interest groups and private property owners with programs to reduce sediment and pollution.
- Reservoir maintenance and inspection on a regular schedule.

"We are proposing that this will be a watershed-wide effort and will involve the expertise of many others along with the MWCD," Hoopingarner said. "We state

in the plan and believe strongly that by partnering with local, state and federal agencies and other individuals and organizations, the responsibility and costs of these projects can be shared and be the most effective for the residents of this watershed."

Funds to pay for the MWCD's share of the work would be collected through the proposed assessment, which also must receive the approval of the MWCD Board. MWCD officials have said that if the assessment plan is approved in 2006, collection would begin in January 2007 through county property tax statements.

The MWCD has estimated the proposed assessment plan would cost the owners of residential and agricultural properties a total of around \$12 per year. An estimate for commercial and industrial parcels was being developed during 2005.

The assessment would generate about \$12 million to \$13 million annually if it is implemented.

To further explain the Amendment to the Official Plan and the assessment process, MWCD officials held meetings with public officials in all 18 of its counties of jurisdiction in 2005, along with presentations to dozens of civic, professional and social groups. The meetings also permitted the Conservancy District to start the process of gathering input on critical projects in those counties and regions, Hoopingarner said.

**More than \$2 billion worth of projects were identified, with the MWCD clearly having responsibility for the \$270 million worth of work outlined in the Amendment to the Official Plan.**

Since its inception, the MWCD has operated primarily from the use of its facilities through various fee structures on a recreational basis, as well as revenue produced from the stewardship of its natural resources. However, this funding alone cannot address the large-scale needs and costs associated with the aging system, which shows the effects of sedimentation, erosion and other issues on daily basis.

Over the past couple of years, the MWCD and U.S. Army Corps of Engineers, the federal agency that operates the dams in the MWCD system, led a multi-agency review of the watershed to determine its condition and its needs to secure reduction of flooding

and clean water. More than \$2 billion worth of projects were identified, with the MWCD clearly having responsibility for the \$270 million worth of work outlined in the Amendment to the Official Plan.

The MWCD system was the first in the United States to use permanent impoundments of water – or lakes – as part of a comprehensive flood reduction and water conservation plan. Founded in response to the damage produced by the regular flooding of communities and properties in the Muskingum River Watershed, the MWCD system has long been a source of outdoor recreation, attracting more than 5.5 million visitors annually to the 54,000 acres of property devoted to public use.

The system's integrity was challenged in January 2005 with a flood for the record books.

Communities that endured temporary flooding – including the brief isolation of the Wilkshire Hills region in northern Tuscarawas County – were spared the widespread devastation that could have occurred without any of the protection offered by the dams and reservoirs.

Many other communities endured the frustration of seeing roads inundated by standing floodwaters, cutting off reliable access to their homes, jobs and schools. However, reported flood damage to homes and property was limited, with none of the devastation comparable to the Great Flood of 1913 in Ohio, which spurred the development of the MWCD flood-reduction system now in place.

These events also have produced challenges for the future.

The MWCD and the U.S. Army Corps of Engineers have said the system performed its flood-reduction work as it was designed to do more than 70 years ago. However, potential improvements have been identified for the dams and reservoirs, and the agencies hope to provide reliable information for efforts to alleviate the temporary shutoffs of stretches of low-lying highways and access roads and potential damage to other infrastructure that can occur during flooding behind the dams.

The MWCD system of dams and reservoirs was constructed in the 1930s in response to the 1913 flood in

Ohio, the most significant flood on record in the state. In the Muskingum River Watershed region alone, a total of 11 people died in the 1913 flooding and millions of dollars of property losses were reported. The project eventually attracted federal interest and participation because of the benefits it produces far beyond the borders of the MWCD region.

All of the water controlled through the reservoirs in the watershed eventually drains into the Muskingum River, which meets the Ohio River at Marietta.

## Conservancy Court

Chapter 6101 of the Ohio Revised Code provides that the Conservancy Court, comprised of one common pleas court judge from each county in the Conservancy District, shall be vested with the power to exercise jurisdiction over the Conservancy District, including the appointment of the Board of Directors.

The Court of the Muskingum Watershed Conservancy District, which meets annually on the second Saturday of June, held its 2005 meeting June 11 in the Tuscarawas County Courthouse at New Philadelphia.

The Honorable William J. Martin (Carroll County) presided. Pursuant to law, the 2004 Annual Report of Operations of the MWCD was submitted to the Court for review and approval, along with reports of subdistricts and a list of transfers of funds.

The Court also adopted an Amendment to the Official Plan of the MWCD, the legal document that guides the mission and work of the Conservancy District. As required, the plan that includes nearly \$270 million worth of estimated projects and partnering ventures to be conducted in the watershed, previously was adopted by the MWCD Board of Directors.

The approval of the Amendment to the Official Plan by the Board and Court set into motion the job of the MWCD to develop an assessment proposal collected from owners of property in the watershed to fund the projects. MWCD officials said that they expect to seek approval of an assessment in 2006, with collection to begin in 2007.

Harry C. Horstman was reappointed by the Court to a full term on the MWCD's Board of Directors.

Horstman, who served as president of the five-member MWCD Board during 2005, is a resident of Scio in Harrison County. He originally was appointed to fulfill an unexpired term on the Board in 2002.

Members of the MWCD Board of Directors are appointed by the judges of the Conservancy Court to oversee the operations and business affairs of the Conservancy District.

Court members also reappointed Thomas A. Roe of Wooster to a new five-year term on the three-member MWCD Board of Appraisers. As established by Ohio law, the Board of Appraisers is the panel that approves the methodology for determining assessments of the MWCD, based on the relative benefits/damage to property owners, along with making recommendations to the Board of Directors on property sales and acquisitions as needed.

## Board of Directors

Ohio law mandates that the Muskingum Watershed Conservancy District Board of Directors consists of five members appointed by the Conservancy Court. The Board is empowered to handle all of the items necessary or incident to the fulfillment of the purposes for which the Conservancy District was established.

Members of the Board of Directors as of December 31, 2005, were:

- 1) David E. Brightbill of Lower Salem, term expires July 18, 2007
- 2) Steve Kokovich of New Concord, term expires June 3, 2008
- 3) Harry C. Horstman of Scio, term expires June 3, 2010
- 4) Joanne Limbach of New Philadelphia, term expires June 8, 2006
- 5) Thomas L. Tribbie of Cambridge, term expires July 18, 2009

Meetings of the Board are open public sessions and are conducted in accordance with the public meetings laws as required by the Ohio Revised Code. Eleven meetings were held during 2005 at various locations, along with a brief session at the annual Conservancy Court meeting June 11. Meetings routinely are held on the third Friday of each month and begin at 9:00 a.m.

Meetings of the Board were held in 2005 on the following dates and locations:

January 21  
*New Philadelphia City Council chambers*  
February 18  
*New Philadelphia City Council chambers*  
March 18  
*JIM's Place, New Philadelphia*  
April 15  
*Lafayette Hotel, Marietta*  
May 20  
*Muskingum College*  
June 11  
*Tuscarawas County Courthouse*  
July 17-18  
*Atwood Lake Resort and Conference Center*  
August 19  
*Dover Public Library*  
September 23  
*New Philadelphia City Council Chambers*  
October 21  
*JIM's Place, New Philadelphia*  
November 18  
*Atwood Lake Resort and Conference Center*  
December 16  
*Atwood Lake Resort and Conference Center*

Harry Horstman served as president of the Board during 2005 while Steve Kokovich was vice president. Minutes of all meetings are on file in the MWCD's main office at New Philadelphia.

## David E. Brightbill

- Appointed to the MWCD Board of Directors on June 11, 1994, as a result of the passage of Ohio House Bill 450, which expanded the Board from three to five members
- Executive Director of the Washington-Morgan Community Action Agency headquartered at Marietta
- Member of the Board of Directors of the Washington County Community Improvement Corporation
- Graduate of Ohio University with a bachelor's degree in education

For most of his life, David E. Brightbill has been connected to the lakes of the Muskingum Watershed Conservancy District.

A native of North Central Ohio, he grew up in the area surrounding Charles Mill and Pleasant Hill lakes. For two summers during his college years, he worked at Pleasant Hill Lake as a seasonal employee of the Conservancy District.

Following his college graduation, Brightbill has worked for more than 20 years in an office beside the Ohio River.

## Steve Kokovich

- Appointed to the MWCD Board of Directors on June 14, 2003, to fill vacancy created by fulfillment of two-term service by Frederic J. Grant III of Zanesville
- Administrator and member of the education department faculty at Muskingum College
- Member of and president of New Concord Village Council
- Member of the board of directors for the John and Annie Glenn Historical Site at New Concord
- Active in development of system of walking trails and community lake for New Concord area. Also involved in the National Road historical and tourism effort
- Graduate of Muskingum College, Ohio State University and Ohio University

Steve Kokovich may spend most of his days at Muskingum College, but he hardly is a stranger to the facilities of the MWCD. The Harrison County native grew up as a regular visitor to Clendening, Piedmont and Tappan lakes in the region.

Kokovich has taught at Muskingum College since 1976.

## Harry C. Horstman

- Appointed to the MWCD Board of Directors on June 8, 2002, to fill a vacancy created by retirement of Joseph J. Sommer of North Canton
- Member and past chairman of MWCD Development Advisory Committee
- Inaugural member of the Muskingum Watershed Conservancy Foundation, Inc., Board of Trustees
- Camp manager for the United Methodist Church's Camp Aldersgate on property leased from the MWCD at Leesville Lake, 1965-99



- Commodore of Atwood Yacht Club, 2002
- Member and former chairman of the Conotton Creek Trail development committee
- Spent 34 years as a teacher and administrator in school districts in Carroll, Harrison and Tuscarawas counties, retiring in 1991
- Has served on the boards and/or held memberships in numerous area and regional civic and community organizations
- Graduate of Ohio University with a bachelor's degree in education and Kent State University with vocational director's certification

Harry Horstman has been associated with the Muskingum Watershed Conservancy District for nearly 40 years. As the former manager of Camp Aldersgate on Leesville Lake for 35 years, Horstman spent his summers leading activities for youths and adults.

Upon his retirement as an educator, Horstman has continued his work with the MWCD in various capacities, including as a charter member of the Muskingum Watershed Conservancy Foundation, Inc., Board of Trustees.

## Joanne Limbach

- Appointed to the MWCD Board of Directors on June 8, 1996, to fill a vacancy created by retirement of Maynard A. Buck Jr. of Cadiz
- Member of the MWCD Development Advisory Committee, 1995-96
- Founding member of Limbach and Associates at Columbus, Ohio, 1992-present
- Director of governmental affairs for The Success Group Inc., 1991-92
- Tax Commissioner, Ohio Department of Taxation, 1983-91
- Tuscarawas County commissioner, 1977-83
- Public schoolteacher in Dover, North Royalton and Columbus districts, 1962-78
- Member of numerous professional and civic organizations throughout Ohio
- Graduate of Muskingum College with a bachelor's degree in history; also a graduate of Bowling Green State University with a master's degree in history

Joanne Limbach's involvement with the Conservancy District goes back to her childhood, when the Steubenville native visited the lakes with her family for fishing.

Her connections with the Conservancy District continued locally as she moved to the New Philadelphia area and was elected Tuscarawas County commissioner and from a statewide view as she was appointed Ohio's tax commissioner.

## Thomas L. Tribbie

- Appointed to the MWCD Board of Directors on June 12, 2004, to fill vacancy created by fulfillment of two-term service by Thomas A. Depler of Shelby, Ohio
- Partner in legal firm Tribbie, Scott, Plummer and Padden at Cambridge since 1952
- Former prosecuting attorney for Guernsey County, 1960-68
- Former president of Board of Trustees for Southeastern Ohio Regional Medical Center
- Former chief executive officer for Valley of Cambridge Scottish Rite Masons
- Former member of Board of Directors of National City Bank
- Graduate of Ohio State University with bachelor's and law degrees

Thomas L. Tribbie was appointed to the MWCD Board of Directors in June 2004 by the Conservancy Court. The Cambridge resident is very familiar with Seneca Lake and its facilities.

## Board of Appraisers

The Muskingum Watershed Conservancy District's Board of Appraisers is a three-member panel that approves the methodology for determining assessments of the MWCD, based on the relative benefits/damages to property owners.

The board members, who are appointed by the Conservancy Court and serve staggered terms, also make recommendations to the Board of Directors on property sales and acquisitions based on presentations by MWCD staff.

***The Board of Appraisers approves the methodology for determining assessments of the MWCD, based on the relative benefits/damages to property owners.***

The Board of Appraisers held seven meetings during 2005. They were as follows:

June 3  
*Atwood Lake Resort and Conference Center*  
July 17  
*Atwood Lake Resort and Conference Center*  
August 12  
*New Philadelphia City Council chambers*  
September 16  
*New Philadelphia City Council chambers*  
October 14  
*New Philadelphia City Council chambers*  
November 16  
*New Philadelphia City Council chambers*  
December 14  
*JIM's Place, New Philadelphia*

Members of the Board of Appraisers as of December 31, 2005, were as follows (*see note on page 78*):

- 1) James Navratil of Medina, term expires June 3, 2008
- 2) Thomas A. Roe of Wooster, term expires June 13, 2010
- 3) Mark J. Waltz of Dover, term expires June 3, 2008

Thomas A. Roe served as chairman of the Board of Appraisers in 2005. Minutes of all meetings are on file in the MWCD's main office at New Philadelphia.

After concentrating on the readjustment of the appraisal of benefits for the Chippewa Subdistrict for much of the past few years, the MWCD Board of Appraisers turned its focus in 2005 to the readjustment of the appraisal of benefits for the Conservancy District.

## Four lead the general course for MWCD

According to Ohio law, the Court of the Muskingum Watershed Conservancy District exercises jurisdiction over the district, including the appointment of the Board of Directors.

The day-to-day operations and business of the Conservancy District primarily are handled by the full-time and part-time MWCD staff, under the leadership of four administrators. John M. Hoopingarner is the executive director/secretary; Richard A. Bible, P.E.,

is the chief engineer; James B. Cugliari is the chief financial officer/treasurer; and Mark A. Jukich is the manager of operations.

### John M. Hoopingarner

- Appointed to position September 1, 1989, by the Board of Directors.
- Prior to appointment was in private law practice for 10 years in New Philadelphia.
- Served as chief counsel to MWCD from 1986-89 and associate legal counsel from 1979-86.
- Tuscarawas County native also served as instructor of real estate law at Kent State University, 1985-89.
- Graduate of Muskingum College (bachelor's degree, 1976) and Ohio Northern University College of Law (juris doctor, 1979).
- Member of numerous professional and social boards, associations and organizations.
- Resides in Dover with wife and two children.

As the executive director/secretary, John M. Hoopingarner holds what generally can be considered the most visible position in the MWCD organization. He routinely serves as the source of official news and information from the Conservancy District, actively participating in public relations and civic affairs as the representative of the MWCD.

Only the agency's third chief executive, following Bryce C. Browning and Raymond Eichel, Hoopingarner performs a mix of mandated and generally expected duties on a daily, weekly and yearly basis. He is expected to perform the responsibilities of secretary of the conservancy district as detailed by law in the Ohio Revised code Chapter 6101 and executive director in accordance with the bylaws of the MWCD. He also advises the Board of Directors and Conservancy Court on such matters.

Hoopingarner also directly supervises the performance of several MWCD staff members, including the manager of operations, chief engineer, and treasurer. His role also is to administer and coordinate the development of Conservancy District policies, rules and regulations.

## **Richard A. Bible, P.E.**

- Appointed to position April 17, 1995.
- Prior to MWCD appointment, was in private industry for 25 years - 21 years at W.E. Quicksall and Associates of New Philadelphia as design engineer, project engineer and vice president; and four years at Ben Cookson and Associates of New Philadelphia as vice president.
- Served as acting chief engineer for the MWCD for two years while with Quicksall.
- Past president of Tuscarawas Valley Society of Engineers and a member of Ohio Society of Engineers.
- Graduate of Tri-State University in 1970 with a bachelor's degree in civil engineering. Registered professional engineer in states of Ohio and Indiana.
- Member of numerous professional and social boards, associations and organizations.
- Tuscarawas County native resides in New Philadelphia with wife, has two adult children. Graduate of New Philadelphia High School.

Richard A. Bible's responsibilities as chief engineer for the MWCD also are rooted in Ohio law, but have expanded well beyond those legal stipulations to serve the many facets of the Conservancy District's reach.

Bible performs the work of chief engineer as prescribed by law in Chapter 6101 of the Ohio Revised Code and advises the executive director/secretary and Board of Directors on these items. He manages and directs the operations of the Conservancy District engineering department. Bible also provides general supervision of operations as superintendent of all the works and improvements of the Conservancy District and its sub-districts.

Bible also is responsible for MWCD communication with agencies of government such as the U.S. Army Corps of Engineers, the Ohio Department of Transportation, Ohio Department of Natural Resources, Ohio Environmental Protection Agency and others.

## **James B. Cugliari**

- Appointed to position April 17, 1995.
- Began career with MWCD in December 1985 as assistant auditor/systems manager
- Prior to employment with Conservancy District, served as an auditor for the Auditor of State's Office for three years

- Graduate of Marietta College in 1982 with a bachelor's degree in accounting
- Tuscarawas County native graduated from Tuscarawas Central Catholic High School
- Member of numerous professional, community and social organizations and activities
- Resides in Dover with wife and four children

Along with the executive director/secretary, manager of operations, and chief engineer, the position of chief financial officer/treasurer of a conservancy district in Ohio is provided for and has some mandated responsibilities as detailed in state law.

In his position as chief financial officer/treasurer of the MWCD, James B. Cugliari must perform those functions as well as other duties as prescribed by the Conservancy District. Cugliari manages and directs the finances of the MWCD, including planning, procurement and investment of funds; preparation of the annual budget; conducting audit functions; maintenance of all personnel records; long-range forecasting; and the insurance activities for the organization. He also advises the executive director/secretary and Board of Directors on these matters.

Cugliari prepares monthly and annual financial statements and analyzes financial data to determine the fiscal position of the MWCD and subdistricts, along with preparing forecasts of the future financial position and budget requirements of the Conservancy District. He oversees internal audit functions, coordinates the work of outside auditors and authorizes the procedures for the protection and custody of all funds.

His role also involves managing and supervising the work to be performed by Conservancy District employees, contractors, subcontractors and others relative to the finances of the MWCD. He oversees a staff consisting of an accountant, computer systems coordinator and two accounting clerks.

## **Mark A. Jukich**

- Appointed to position April 23, 2004
- Began career with MWCD in May 1975 as a staff member in the former Land and Forestry Department
- Prior to employment with Conservancy District, held positions with an Arkansas company and the Timken Company at Canton

- Graduate of University of Minnesota with a bachelor's degree in forest resources development
- Stark County native graduated from Perry High School
- Member of the Society of American Foresters as a certified forester
- Resides in Stark County with wife and has an adult daughter

As the manager of operations, Mark A. Jukich oversees all day-to-day activities of the various operations and programs of the Conservancy District including natural resources and recreation-parks.

In his position, Jukich is responsible for many of the revenue-generating operations in the MWCD, including the natural resources programs and the business operations of the MWCD's recreation programs. Jukich manages and directs the short-term and long-range development of these programs, including planning, budget development and forecasting, personnel and related functions.

Employed for most of his career with the MWCD in the land, conservation and natural resources management areas, Jukich spent many years overseeing the stewardship of the Conservancy District's resources.

## Personnel

Staff from the Muskingum Watershed Conservancy District work at several locations and in numerous positions in fulfilling the mission and operations of the Conservancy District.

The MWCD employs nearly 450 people during the summer months when its recreational facilities are in peak demand. This includes part-time and seasonal status employees. The MWCD has about 100 full-time employees.

The following employees received special recognition for their years of service through 2005.

### 5 years

- Edward L. Davy, assistant park superintendent at Atwood Lake Park
- Stephen C. Demuth, systems coordinator in the Finance Group
- Jeffrey D. Lacheta, project coordinator in the Engineering Group

- David C. Schuler, park technician at Tappan Lake Park

### 10 years

- Richard A. Bible, chief engineer
- Craig J. Williams, park technician at Pleasant Hill Lake Park

### 15 years

- James A. Luther, park superintendent at Atwood Lake Park
- Andy J. Seib, assistant park superintendent at Pleasant Hill Lake Park
- Joan E. Wilson, administrative assistant at Atwood Lake Park

### 20 years

- James B. Cugliari, chief financial officer/treasurer
- Diana F. Dodds, office assistant in the Administration Group

### 30 years

- Mark Jukich, manager of operations

Two MWCD employees retired during the year.

- 1) Joseph F. Swaton, park technician at Atwood Lake Park, retired on February 25, 2005, with 15 years of service; and
- 2) Diana F. Dodds, office assistant at the main office in New Philadelphia, retired on August 31, 2005, with 20 years of service.

A complete listing of employees of the Conservancy District as of December 31, 2005, is located on page 80 of this report.

## Development Advisory Committee

Created by the MWCD Board of Directors in 1992, the 18-member Development Advisory Committee (DAC) provides an organized public support system for responsive and effective economic development, conservation and recreation programs.

DAC members are appointed by the Board of Directors and serve staggered three-year terms.

Jim Bates served as chairman of the DAC during 2005, and Norman L. Blanchard was vice chair. The DAC held three meetings during 2005:

January 28  
*JIM's Place, New Philadelphia*  
 April 22  
*JIM's Place, New Philadelphia*  
 October 28  
*JIM's Place, New Philadelphia*

Through their quarterly and subcommittee and work group meetings, DAC members are updated about MWCD projects and operations. DAC members also present numerous items for discussion and possible action by the MWCD Board of Directors during the year.

Members of the DAC as of December 31, 2005, including their county of residence, term and ties to the Conservancy District, were the following:

- **Richard L. Armstrong** – Carroll County – 2007 – Armstrong, a cottage site lessee who resides at Leesville Lake, is the retired former commissioner of the Ohio High School Athletic Association.
- **Richard Bassetti** – Tuscarawas County – 2006 – Bassetti, a retired educator who resides at New Philadelphia, has visited the MWCD lakes for many years and is a former MWCD lake ranger.
- **Jim Bates** - Tuscarawas County - 2005 - Bates, a businessman in Port Washington, is a camper at Seneca Lake.
- **Norman L. Blanchard** – Guernsey County – 2006 – Blanchard, a retired educator and school administrator who is a cottage site lessee at Seneca Lake, is the executive director of the Cambridge-Guernsey County Community Improvement Corporation.
- **Chris Copeland** - Harrison County - 2005 - Copeland, who is an avid outdoorsman and a cottage site lessee at Tappan Lake, is an attorney and the economic development director for the Harrison County Community Improvement Corporation.
- **Myron E. Delaney** – Richland County – 2007 – Delaney is a retired State Farm Insurance agent and a fisherman and hunter at Charles Mill and Pleasant Hill lakes.
- **Ronald Grimm** – Tuscarawas County – 2006 – Grimm, who is a Dover High School biology teacher, has spent much of his life enjoying outdoor recreation at the various MWCD lakes.
- **Faye A. Heston** - Stark County - 2006 - Heston, who has served on the boards of numerous civic and community improvement groups in northern Ohio, also leases a cottage site at Atwood Lake.
- **John Hildreth** - Richland County - 2005 - Hildreth has spent 10 years as the program administrator for the Richland County Soil and Water Conservation District, working with MWCD staff on various projects.
- **F. Scott O'Donnell** – Lorain County – 2007 – O'Donnell is superintendent of the financial institutions for the Ohio Department of Commerce and has more than 20 years experience in the banking industry in various executive capacities.
- **David L. Parham** – Carroll County – 2007 – Parham, a cottage site lessee at Atwood Lake and a retired attorney who practiced in Cleveland, specialized in land use planning issues and is a former member of the Shaker Heights City Council.
- **Denny Roudebush** – Carroll County – 2007 – Roudebush, a Carrollton resident, is a boater on Atwood Lake and the director of marketing for the Carroll Electrical Cooperative Inc.
- **Ronald P. Sherrer** - Ashland County - 2006 – Sherrer, a Toledo resident who has a cottage site at Pleasant Hill Lake, is retired after a career in sales and management.
- **William J. Taus** – Summit County – 2007 – Taus, a cottage site lessee at Charles Mill Lake and president of Furnace Technology Inc. of Akron, designs and services equipment for facilities throughout the United States, Canada and Mexico.
- **Mark E. Tondra** – Harrison County – A resident of the Tappan Lake area, Tondra's family also owns property near Leesville Lake. He is a professional engineer.
- **Roy Wilson** – Tuscarawas County – Wilson has taught sailing on Atwood Lake for many years and docks a boat at Seneca Lake. He is the former owner of Hi-tech Test Technology, Inc. at Bolivar.
- **Bonnie Wissler** - Mt. Lebanon, Pennsylvania - 2005 - Wissler, whose late husband Regis also previously served on the DAC, is a resident of the Mt. Lebanon area and a seasonal camper at Seneca Lake Park.
- **Lucinda Zeiher** – Belmont County – 2006 – Zeiher, a schoolteacher in the Martins Ferry School District, spends summers camping and fishing at Piedmont Lake. She has received Huskie Muskie awards for catching muskellunge of 42 inches or greater in length.

## Flooding in 2005 historic for MWCD system

The January 2005 flood in the Muskingum River Watershed of eastern Ohio is one for the record books.

With seven of the 16 reservoirs in the system setting all-time marks for high water and nearly \$400 million in potential property damage saved by the system of

**Since their construction, the dams and reservoirs in the Muskingum River Watershed are credited with helping avert an estimated \$6 billion in potential property damage and saving countless lives.**

reservoirs and dams that temporarily holds floodwaters, the first few weeks of the year definitely were memorable. Communities that endured temporary flooding were spared the widespread devastation that could have

occurred without any of the protection offered by the dams and reservoirs.

Many other communities endured the frustration of seeing roads inundated by standing floodwaters, cutting off reliable access to their homes, jobs and schools. However, reported flood damage to homes and property was limited, with none of the devastation comparable to the Great Flood of 1913 in Ohio, which spurred the development of the flood-reduction system now in place.

The flooding event of 2005 also has produced challenges for the future.

The Muskingum Watershed Conservancy District and the U.S. Army Corps of Engineers have said the system performed its flood-reduction work as it was designed more than 70 years ago. However, potential improvements have been identified for the dams and reservoirs, and the agencies hope to provide reliable information for efforts to alleviate the temporary shutoffs of stretches of low-lying highways and access roads and potential damage to other infrastructure that can occur during flooding behind the dams.

Four of the dams – Beach City, Bolivar, Dover and Mohawk – also have been identified as among the top 20 in the entire United States to be addressed for potential safety issues.

The MWCD system of dams and reservoirs was constructed in the 1930s in response to the 1913 flood in Ohio, the most significant flood on record in the state. In the Muskingum River Watershed region alone, a total of 11 people died in the 1913 flooding and millions of dollars of property losses were reported. The project eventually attracted federal interest and participation because of the benefits it produces far beyond the borders of the MWCD region.

The 14-dam, 10-lake MWCD system was the first of its kind in the United States to use permanent impoundments of water – or lakes – to help with flood protection and reduction. Two additional dams, Dillon near Zanesville and on the North Branch of the Kokosing River in Knox County, were built later.

Since their construction, the dams and reservoirs in the Muskingum River Watershed are credited with helping avert an estimated \$6 billion in potential property damage and saving countless lives.

The high water marks of 2005 are a prime example of how the system works to reduce flooding on creeks, streams and tributaries that potentially could cause widespread damage in the region and send the Muskingum River into a powerful rage of destruction. Approximately 4 to 8 inches of rain fell through much of the watershed over a four-day period and combined with melting snow, led to large amounts of runoff that eventually flowed directly into the streams where dams are located.

As designed, the dams held the water behind them and released it at a rate that would not cause additional problems at other locations. However, because the rate of runoff into the creeks and streams increased with the continued rainfall, the reservoir levels began to climb rapidly as potential floodwaters swelled behind the dams.

Shortly after the rain stopped and the runoff rates began to decrease, the reservoirs reached their peak levels of water retention, or crests. New high-water marks were established at Atwood, Bolivar, Charles Mill, Dillon, Dover, Mohawk and Wills Creek reservoirs.

Nearly all of the other reservoirs also reached significant high water levels before attaining their crests between January 14 to January 20. While Wills Creek



reached its designed storage capacity before cresting and Beach City nearly reached its capacity, all of the other projects had reservoir space remaining when they crested.

After all of the crests at the reservoirs were reached and significant additional amounts were not flowing into them, water being released from behind the dams caused them to fall at increasing rates in an effort to return the reservoirs to their normal levels as quickly as possible.

***Because the dams and reservoirs work as a system, water released behind the dams has an impact on the immediate region and on communities downstream.***

Because the dams and reservoirs work as a system, water released behind the dams has an impact on the immediate region and on communities downstream. With the system in place, flows of the watershed's major streams and rivers were reduced from 2 feet to 18 feet depending on location.

Because dams are not located on every creek and stream, not all runoff flows of water can be controlled by the system. The dams and reservoirs control about 60 percent of the runoff water in the watershed.

Impacts from stored water for areas located in the reservoirs behind the dams can include road closings. The potential for significant property damage in these areas has been reduced due to relocation of some structures and restricted development.

The age of the dams and reservoirs also has prompted the MWCD and the Corps of Engineers to look toward the future. For the past several years, the agencies have identified dozens of improvements and maintenance issues that need to be addressed in coming decades.

The Corps of Engineers has targeted around \$2 billion worth of work that could be done throughout the entire watershed in its Muskingum River Basin Initiative studies, while the MWCD has identified nearly \$270 million of projects needed at its reservoirs to maintain and/or improve flood reduction and water quality. Included among these items is basic maintenance and modernization of the dams and reservoirs, the development of a basin-wide emergency flood warning system, improvements to stabilize eroded

shorelines and much more.

The 14 MWCD reservoirs are Atwood in Carroll and Tuscarawas counties; Beach City in Tuscarawas County; Bolivar in Stark and Tuscarawas counties; Charles Mill in Ashland and Richland counties; Clendening in Harrison County; Dover in Tuscarawas County; Leesville in Carroll County; Mohawk in Coshocton and Knox counties; Mohicanville in Ashland and Wayne counties; Piedmont in Belmont, Guernsey and Harrison counties; Pleasant Hill in Ashland and Richland counties; Seneca in Guernsey and Noble counties; Tappan in Harrison County; and Wills Creek in Coshocton and Muskingum counties.

The 18 counties in the MWCD region are Ashland, Belmont, Carroll, Coshocton, Guernsey, Harrison, Holmes, Knox, Licking, Morgan, Muskingum, Noble, Richland, Stark, Summit, Tuscarawas, Wayne and Washington. Residents of the region formed the MWCD in 1933 for the purpose of flood reduction and water conservation, and by the end of the decade, all of the structures were constructed.

Dillon and the North Branch of the Kokosing River dams are managed exclusively by the Corps of Engineers while Salt Fork Reservoir near Cambridge is managed by the Ohio Department of Natural Resources' Division of Wildlife for recreation purposes and is not part of the flood-reduction system.

***All of the water controlled through the reservoirs in the watershed eventually drains into the Muskingum River, which meets the Ohio River at Marietta. The MWCD is the largest of 20 active conservancy districts in the state of Ohio, covering about 20 percent of the state.***

All of the water controlled through the reservoirs in the watershed eventually drains into the Muskingum River, which meets the Ohio River at Marietta. The MWCD is the largest of 20 active conservancy districts in the state of Ohio, covering about 20 percent of the state.

## MWCD assessment proposal begins to take shape

By the close of 2005, a plan had been adopted for maintenance and needed improvements for the system of reservoirs and dams in the Muskingum River Watershed, and the legally required structure for funding the projects was beginning to take shape.

The Amendment to the Official Plan of the MWCD, a \$270-million, 20-year plan to protect flood-reduction and water quality benefits of the system, was adopted by the MWCD Board of Directors and Conservancy Court by early summer. Meetings of the MWCD Board of Appraisers followed through the end of the year to discuss the assessment plan that would pay for the work.

The Amendment to the Official Plan of the MWCD, the legal document that guides the mission and work of the Conservancy District, was adopted June 11 by the MWCD Conservancy Court. As required, the plan that includes nearly \$270 million worth of estimated projects and partnering ventures to be conducted in the watershed, was adopted the previous month by the MWCD Board of Directors.

The approval of the Official Plan by the Board and Court set into motion the job of the MWCD to develop an assessment proposal collected from owners of property in the watershed to fund the projects. MWCD officials have said they expect to seek approval of an assessment in 2006, with collection to begin in 2007.

"The assessment is absolutely necessary to protect residents and property in the District and to improve water quality in the District," said James L. Rozelle of Fuller, Mossbarger, Scott and May Engineers of Cincinnati, which is serving as a consultant to the MWCD. Rozelle also is the former general manager of the Miami Conservancy District in southwestern Ohio.

"Very careful thought must be given regarding the best way to put the assessment in place to ensure fairness to District residents," Rozelle added.

Conservancy District officials followed the Conservancy Court session with a series of public meetings

with elected officials and leaders in the 18-county MWCD region to discuss the watershed plan and gather input on critical projects needed in the local areas, as well as to discuss the numerous partnering opportunities that can be developed on federal, state, local and individual levels.

"The work to be done under this plan and the money generated by this assessment will serve the residents

***Our highest priorities remain flood reduction and water quality in the Muskingum River Watershed, and this Amendment to the MWCD Official Plan addresses those needs.***

of this District for generations to come," said John M. Hoopingarner, MWCD executive director/secretary. "Our highest priorities remain flood reduction and water quality in the Muskingum River Watershed, and this Amendment to the MWCD Official Plan addresses those needs."

Hoopingarner discussed details about the plan during a presentation to the 18-member Court – consisting of one common pleas court judge from each of the counties in the MWCD region – during its annual meeting in the Tuscarawas County Courthouse at New Philadelphia.

The Amendment to the MWCD Official Plan, a document required for conservancy districts by Ohio law, details projects in six major categories that the MWCD proposes to identify and assist in with other federal, state, local and/or private agencies:

- Upgrades to dams in the system for safety and flood protection through the expertise and planning of the U.S. Army Corps of Engineers, which owns and operates the structures. The MWCD would provide a portion of the funding for the work – 3.45 percent – with the federal government paying for the balance. Other related projects include upgrades to culverts and bridges, raising and relocating critical roads and other infrastructure projects.
- Sediment removal through dredging operations.
- Shoreline protection to reduce erosion damage.
- Water quality improvements including monitoring water quality, reducing pollution, addressing acid mine drainage problems, providing environmental education and improving sewer systems.

- Watershed management through planning and assistance for local interest groups and private property owners with programs to reduce sediment and pollution.
- Reservoir maintenance and inspection on a regular schedule.

Since its inception, the MWCD has operated primarily from the use of its facilities through various fee structures and the stewardship of its natural resources. However, this funding alone cannot address the large-scale needs and costs associated with the aging system, which are showing the effects of sedimentation, erosion and other issues that can have a negative impact on flood reduction and water quality benefits.

The MWCD system was the first in the United States to use permanent impoundments of water – or lakes – as part of a comprehensive flood reduction and water conservation plan. The MWCD system also has long

***The MWCD system was the first in the United States to use permanent impoundments of water – or lakes – as part of a comprehensive flood reduction and water conservation plan.***

been a source of outdoor recreation, attracting more than 5.5 million visitors annually to its 54,000 acres of property devoted to public use. However, none of the funds developed through a maintenance assessment program can be used for recreational facilities and development.

The MWCD has estimated a proposed assessment plan would cost the owners of residential and agricultural properties a total of approximately \$12 per year, with an estimate for commercial and industrial parcels still being developed at the end of the year.

The assessment would generate around \$12 million to \$13 million annually if it is implemented, and many of the dollars will be reinvested in the Conservancy District region through partnering opportunities that will "stretch those initial dollars even further," Hoopingarner said.

"Protecting this tremendous asset will create and protect jobs in the region and maintain the high quality of life important to each of us," he said.

Property owners in the MWCD region also will have instant access early in 2006 to their questions about

how the MWCD's proposed maintenance and improvement plan will affect them, too.

The development of an Internet-based data portal that will provide details about individual properties, assessment rates and other related details was approved by the MWCD Board of Directors in November 2005.

"The data portal will allow citizens to log onto the designated Internet site and review the information about their parcel or parcels on there," Rozelle said. "It will provide the same information that must be produced by law to develop the assessment program."

The data portal was expected to be completed early in 2006 and cost about \$110,000 to develop, Rozelle said. It will be located at [www.mwcd.org](http://www.mwcd.org) on the Internet.

"We truly believe the development of this data portal will pay for itself many times over from the convenience of interested residents to have the information available quickly and in a presentation that is easy to understand," Hoopingarner said. "We also will offer a location on the portal for questions to be sent directly to our staff for answers, as well as to provide telephone numbers and other contact information for questions to be answered."

MWCD officials also have pledged to work closely with auditors and treasurers in the 18 counties where the assessment will be collected to provide them with basic details and contact information for the Conservancy District as the process moves forward. As designated by state law, the assessment will be collected through the individual county offices.

Ohio law authorizes the state's conservancy districts to levy assessments. Three basic classes of parcels are subject to the assessment: residential, agricultural and commercial/industrial. The Conservancy District has proposed that parcels of agricultural, residential and vacant properties that are adjacent and have the same property use code will be consolidated for purposes of the assessment.

## Staff projects fill busy year

The staff of the Muskingum Watershed Conservancy District dedicates itself to dozens and even hundreds of projects and activities simultaneously throughout a year's time. In 2005, it was no different.

Besides the numerous items listed on the following pages that were conducted by MWCD work groups, many staffers also volunteer for outreach programs that extend the Conservancy District's involvement, influence and education.

Following is a listing of many noteworthy activities the MWCD participated in during the year, broken down by classification.

### Engineering

Routine and specialty maintenance is a major concern and an important part of the short-term and long-term planning processes for the MWCD. In addition, a considerable portion of the MWCD budget is related to maintaining the facilities as overseen by the engineering group.

The Conservancy District manages 10 permanent lakes, more than 54,000 acres of property, five lake parks, a resort and other facilities to be concerned with on a day-to-day and more long-term basis.

Staff members in the MWCD's engineering group and at the parks are in charge of the planning and execution of the maintenance and major repair/replacement needs for the facilities and equipment.

The engineering and park staffs at all MWCD facilities conducted dozens of routine and specialty projects during 2005. Work, as in most years, ranged from routine maintenance to scheduled and unscheduled improvements.

The engineering group develops a list of priority projects each year through the planning process that involves the MWCD administration, managers and coordinators, park staff and others. In most years, more than 100 projects are completed by the end of each calendar year.

### Public Information

The public information support arm of the Conservancy District's operations spent most of its time in

2005 as it does in other years: utilizing public education opportunities to promote the mission of the MWCD and marketing the recreational opportunities at the facilities of the Conservancy District.

The public information effort for the MWCD utilizes and manages several forms of media to portray the message and image of the Conservancy District. These include the following:

- Lake Views – A quarterly newsletter published by the MWCD and distributed free to more than 10,000 mailing addresses.
- Internet site – Information about the MWCD is posted on its website at [www.mwcdlakes.com](http://www.mwcdlakes.com). A website at [www.mwcd.org](http://www.mwcd.org) also was established to provide details related to the MWCD's Amendment to the Official Plan.
- Press releases – Official information from the Conservancy District is provided to media in the watershed and beyond.
- Promotional activities – The MWCD participates in numerous activities each year, some of which it sponsors, to promote the lakes, facilities and/or mission of the MWCD.

Other activities also are conducted through the public information office for direct marketing and advertising about the recreational programs at the lakes and parks.

### Human Resources

With a staff of around 85 full-time employees that swells to about 400 total workers during the summer months, the work to service the needs of both staff and the MWCD organization is the focus of the human resources office.

Besides routine reviews of the Conservancy District's benefit package, health plan and communications efforts for its employees, the human resources support office also studies all aspects of the employment experience, for the staff member and the organization.

During 2005, the position of GIS specialist was created as part of the MWCD's work related to the readjustment of the appraisal of benefits of the Conservancy District.

Numerous other projects also were conducted in 2005 to enhance the employee-employer relationship for the MWCD.

## **Safety**

The employment of a full-time safety coordinator by the MWCD has resulted in numerous upgrades in staff work practices and conditions of the Conservancy District's facilities to promote safety for employees and guests.

Various programs have been instituted, including a work team that focuses on safety in the workplace, routine safety meetings at regular work locations and special programs designed to promote safe work practices.

Compliance issues for safety have become more complex in recent years and the safety coordinator spent much of 2005 designing specific programs to ensure adherence to local, state and federal guidelines and laws.

## **Natural Resources**

The formation in early 2004 of the Natural Resources group has centralized all of the MWCD's programs related to its environmental resources and recreational leasing under one management structure.

The Natural Resources group concentrates its efforts in both the stewardship of the MWCD's natural resources and its recreation programs. Areas managed in this group include agricultural, silvicultural, minerals, dredging/shoreline stabilization and water quality monitoring operations, as well as management of the 1,200 active leases in the cottage site lease program.

Staff members with specific position descriptions are directed to handle specialized activities related to these areas, ranging from identification of trees for harvesting as part of the forest renewal program, to testing samples of water from the permanent impoundments of water for quality to executing lease documents in the cottage site areas.

## **Cooperating agencies enhance MWCD offerings**

The Muskingum Watershed Conservancy District is fortunate to have the support of several state and federal agencies that enable the MWCD to improve its facilities on an annual basis.

From stocking of fish in the MWCD lakes to operation of the dams, the Conservancy District benefits from the expertise and support of trained professionals at these agencies. Officials from the organizations normally meet at least annually with MWCD representatives for planning and discussion of shared issues.

### **U.S. Army Corps of Engineers**

Flood control operations of the 14 MWCD dams were assumed by the U.S. Army Corps of Engineers under the 1939 Flood Control Act. The dams continue to be owned by the Corps' Huntington, West Virginia, District Office. The Muskingum Area Office is located off State Route 800 just outside Dover.

During 2005, officials of the Corps and MWCD met twice in accordance with their partnering agreement to discuss common goals and issues. The agencies have assigned various staff members to study assigned areas of interest and make recommendations to the administrations of each.

### **Ohio Department of Natural Resources**

The Ohio Department of Natural Resources and the MWCD cooperate in a number of aspects. The MWCD annually receives a grant from ODNR's Division of Watercraft for marine patrol operations. Grants also have been obtained from ODNR for numerous other MWCD construction and improvement projects.

The MWCD lakes and most of the surrounding land owned by the Conservancy District are open for public use, including boating, fishing, hunting, hiking and other activities. ODNR's Division of Wildlife annually stocks the fish in the MWCD lakes and conducts other wildlife research and development efforts at the reservoirs.

The Conservancy District lakes are located through three separate districts of jurisdiction of the Division of Wildlife. In District 3 in the northeast portion of the state, the MWCD lakes include Atwood, Beach City, Clendening, Leesville and Tappan. District 4 handles activities at Piedmont, Seneca and Wills Creek lakes, while District 2 encompasses Charles Mill and Pleasant Hill lakes.

## **Ohio Department of Transportation**

The MWCD and the Ohio Department of Transportation have cooperated since the formation of the Conservancy District for highway relocations, bridge construction, rights-of-way and maintenance and repair of roads. As part of this effort, ODOT provides an annual paving program to maintain access roads for the MWCD parks, launch ramps and marinas.



## Subdistricts

### Black Fork Subdistrict

There is no present activity in the Black Fork Subdistrict. No cost is involved in continuing the subdistrict as a vehicle for its intended purpose. In the future should the need arise, its existence could save considerable time and expense in lieu of forming another subdistrict.

### Chippewa Subdistrict

The Chippewa Subdistrict is the only active subdistrict in the Muskingum Watershed Conservancy District system.

The year 2005 represented a change in the operations of the Chippewa Subdistrict. It was the first year the subdistrict office was open and staffed by the Watershed Specialist, a part-time position established for the purpose of overseeing the maintenance of the Chippewa Flood Control Project dams and channels. As a result it was a busy and exciting year of transition and work projects.

The Subdistrict office officially opened April 1 and is located inside the Medina County Park District complex at 6364 Deerview Lane, Medina. The watershed specialist's hours typically are Monday, Wednesday and Friday from 8:00 a.m. to 5:00 p.m., with time spent both in the office and doing fieldwork. The first part of the year involved many tasks related to organization of the office.

In addition the following maintenance and rehabilitation projects were completed during the year:

#### Maintenance on Chippewa dams

- III-A – Annual mowing of dam & emergency spillway slopes. The Park District mows the flat areas with a total of 17 acres at \$150.00/acre. (\$2,550)
- IV-A – Annual mowing of dam and emergency spillway. (\$480)
- V-C - Annual mowing of dam and emergency spillway. (\$500)
- V-D - Annual mowing of dam and emergency spillway. (\$500)
- VII-C - Annual mowing of dam and emergency spillway. (\$500)
- VII-C - Clean dam inlet on two occasions, with eight hours of machine time at \$75 per hour. (\$600)

- VIII-C - Annual mowing of dam and emergency spillway, with a total of 20 acres at \$150 per acre. (\$3,000)
- VIII-C - Clearing trees, chipping, spraying stumps in emergency spillway. (\$14,700)
- VIII-C - Clearing trees, chipping at south access to gate, downed trees on fence line and 50-foot radius at channel riser, for a total of 10 hours at \$125 per hour. (\$1,250)
- VIII-C - Replace five damaged or missing signs with two posts and bolts used. (\$25.50)
- VIII-D - Mowing of dam and emergency spillway, with a total of 4.8 acres at \$150 per acre. (\$720)
- VIII-D – Remove tree branches from fence on right side of emergency spillway for four hours at \$75 per hour. (\$300)

#### Maintenance on Channels (Chippewa Creek):

- Chippewa Channel Project Location 35L – Removed inlet section of culvert, excavated and installed type D riprap. The total project cost was \$1,350.00.
- Chippewa Channel Project Location 7L – Replacement of entire culvert which involved major tree trimming to establish access to the pipe, and installation of stone bedding in place of the existing anti-seep collar at a total project cost of \$5,850.00.
- Chippewa Channel Project Location 11L – 90 feet of 24-inch pipe was replaced at a total project cost of \$2,435.00.
- Chippewa Channel Project Location 36R - Replaced 30-inch pipe and 36-inch drop inlet N-12 pipe. The existing trash guard was straightened and refurbished. The total project cost was \$5,985.00.
- Tree removal/mowing was accomplished along Chippewa Creek from Seville Road to Frick Road; trees were cleared from north and south creek banks. The total project cost was \$7,285.00.
- Tree removal was accomplished along River Styx, Wall Road and several large trees were removed from the channel. The total project was \$3,800.00.

The total cost of all the projects listed above was \$51,830.50.

In addition, meetings with the Chippewa Citizens Task Force, engineers, Rittman City, Wadsworth City, Medina County Parks and Muskingum staff also were held throughout the year. Various issues and questions regarding the assessment and/or flooding brought up by property owners were addressed. Most of these have been resolved or are in the process of being resolved.

A data base management program is being developed for the purpose of providing a more efficient way of tracking the work being done on the Chippewa Flood Control Project. The main part of the program is already being used and additional segments are being developed.

### **Buffalo Creek Subdistrict**

There is no present activity in the Buffalo Creek Subdistrict. No cost is involved in continuing the subdistrict as a vehicle for its intended purpose. In the future should the need arise, its existence could save considerable time and expense in lieu of forming another subdistrict.

### **Duck Creek Subdistrict**

The Duck Creek flows through Noble and Washington counties and the original watershed protection project was started as a subdistrict of the MWCD.

The Soil Conservation Service, now Natural Resources Conservation Service, under Public Law 566, and co-sponsors MWCD and the Ohio Department of Natural Resources, had worked on the project since 1963. Due to disinterest by those affected landowners along the channel and adverse benefit-cost ratio, activity in the project dwindled. With reluctance, in 1981 the NRCS requested and received agreement from the subdistrict to close out the remaining activity.

In the past few years, interest has resumed among many public officials and agencies to further develop the flood control plan and revive subdistrict activities. Commissioners from Noble and Washington counties have passed resolutions supporting the reactivation of the subdistrict and said they believe the support has increased for a flood control project in recent years.

The Washington and Noble Soil and Water Conservation Districts have received funding to develop a watershed management plan for the Duck Creek Watershed. A watershed coordinator also has been hired to facilitate the process.

The management plan being developed will assist the SWCDs in the two counties in setting priorities and securing funds to assist landowners and residents in improving the overall health of the watershed.

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# Summary of MWCD Owned Land by Reservoir

as of December 31, 2005

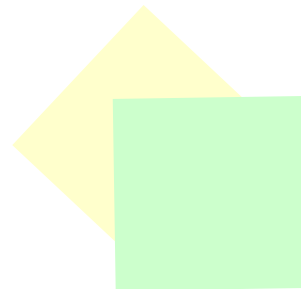
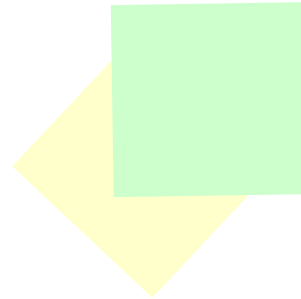
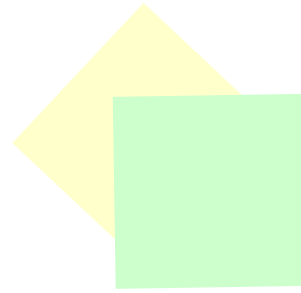
Reservoir	County	Acres	Total	
			Acres	Lots
Atwood	Carroll	3410.2550	4552.5050	19.0
	Tuscarawas	1142.2500		
Beach City	Stark	64.0200	1350.3980	2.0
	Tuscarawas	1286.3780		
Bolivar	Stark	815.2115	835.1715	23.5
	Tuscarawas	19.9600		
Charles Mill	Ashland	1811.9564	3351.7964	199.0
	Richland	1539.8400		
Clendening	Harrison	6601.6080	6601.6080	
Dover	Tuscarawas	484.5194	484.5194	52.0
Leesville	Carroll	3709.2330	3709.2330	1.0
Mohawk	Coshocton	3374.7738	3740.1538	
	Holmes	8.5900		
	Knox	356.7900		
Mohicanville	Ashland	40.7540	40.7540	
Piedmont	Belmont	5859.9680	6686.0490	
	Guernsey	130.3010		
	Harrison	695.7800		
Pleasant Hill	Ashland	724.6200	2193.7590	63.0
	Richland	1469.1390		
Senecaville	Guernsey	1461.3291	7615.7691	1.0
	Noble	6154.4400		
Tappan	Harrison	7594.2490	7594.2490	58.0
Wills Creek	Coshocton	3887.7110	5794.8570	14.0
	Guernsey	121.2460		
	Muskingum	1785.9000		
<b>TOTALS</b>		<b>54550.8222</b>	<b>54550.8222</b>	<b>432.5</b>

# Summary of MWCD Owned Land by County

as of December 31, 2005

County	Reservoir	Acres	Total	
			Acres	Lots
Ashland	Charles Mill	1811.9564	2577.3304	199
	Mohicanville	40.7540		
	Pleasant Hill	724.6200		
Belmont	Piedmont	5859.9680	5859.9680	
Carroll	Atwood	3410.2550	7119.4880	20
	Leesville	3709.2330		
Coshocton	Mohawk	3374.7738	7262.4848	3
	Wills Creek	3887.7110		
Guernsey	Piedmont	130.3010	1712.8761	11
	Senecaville	1461.3291		
	Wills Creek	121.2460		
Harrison	Clendening	6601.6080	14891.6370	58
	Piedmont	695.7800		
	Tappan	7594.2490		
Holmes	Mohawk	8.5900	8.5900	
Knox	Mohawk	356.7900	356.7900	
Muskingum	Wills Creek	1785.9000	1785.9000	
Noble	Senecaville	6154.4400	6154.4400	1
Richland	Charles Mill	1539.8400	3008.9790	63
	Pleasant Hill	1469.1390		
Stark	Beach City	64.0200	879.2315	2
	Bolivar	815.2115		
Tuscarawas	Atwood	1142.2500	2933.1074	75.5
	Beach City	1286.3780		
	Bolivar	19.9600		
	Dover	484.5194		
<b>TOTALS</b>		<b>54550.8222</b>	<b>54550.8222</b>	<b>432.5</b>

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# FINANCIAL

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# Management Discussion and Analysis

The discussion and analysis of the Muskingum Watershed Conservancy District's (the District) financial performance provides an overall review of the District's financial activities for the fiscal year ended December 31, 2005. The intent of this discussion and analysis is to look at the District's financial performance as a whole; readers should also review the financial statements and notes to the basic financial statements to enhance their understanding of the District's financial performance.

## Financial Highlights

Key financial highlights for 2005 are as follows:

- Total net assets increased 14%. This increase is due primarily to expenditures associated with capitalized costs of putting an assessment in place.
- For comparative purposes, these financial statements do not reflect Atwood Resort balance sheet items.

## Overview of the Financial Statements

This annual report consists of two parts – management's discussion and analysis and the basic financial statements. These statements are organized so that the reader can understand the financial position of the District. The statement of net assets represents the basic statement of position for the District. The statement of receipts, disbursements and changes in net assets present increases (e.g. receipts) and decreases (e.g. disbursements) in net total assets. The statement of cash flows reflects how the District finances and meets its cash flow needs. Finally, the notes to the basic financial statements provide additional information that is essential to a full understanding of the data provided on the basic financial statements.

## Financial Analysis of the District as a Whole

The District is not required to present government-wide financial statements as the District is engaged in only business-type activities. Therefore, no condensed financial information derived from government-wide financial statements is included in the discussion and analysis.

The following tables represent the District's condensed financial information for 2004 and 2005 derived from the statement of net assets and the statement of receipts, disbursements, and changes in net assets.

	2005	2004
Current assets	\$ 2,695,702.00	\$ 2,738,308.00
Capital asset, net	\$ 7,704,774.00	\$ 5,643,889.00
Total assets	\$ 10,400,476.00	\$ 8,382,197.00
Current liabilities	\$ 1,749,045.00	\$ 1,347,031.00
Long-term debt outstanding	\$ 4,514,069.00	\$ 2,880,475.00
Total liabilities	\$ 6,263,114.00	\$ 4,227,506.00
<b>Equity</b>		
Invested in capital assets net of related debt	\$ 3,159,333.00	\$ 2,589,806.00
Unrestricted	\$ 1,672,527.00	\$ 1,564,884.00
Total net assets	\$ 4,831,860.00	\$ 4,154,690.00

Changes in Net Assets – The following shows the changes in net assets for 2005 and 2004.

	2005	2004
<b>Receipts</b>		
Charges for services	\$ 7,900,565.00	\$ 7,737,744.00
Other operating receipts	\$ 1,937,203.00	\$ 740,993.00
Total receipts	\$ 9,837,768.00	\$ 8,478,737.00
<b>Disbursements</b>		
Personnel costs	\$ (4,326,528.81)	\$ 3,722,700.00
Contractual services	\$ (4,641,467.48)	\$ 3,700,874.00
Depreciation	\$ (224,313.00)	\$ 251,946.00
Total Disbursements	\$ (9,192,309.29)	\$ 7,675,520.00
Operating receipts over operating disbursements	\$ 645,458.71	\$ 803,217.00
<b>Nonoperating Activities</b>		
Investment earnings	\$ 31,710.00	\$ 9,771.00
Total change in net assets	\$ 677,168.71	\$ 812,988.00
Beginning net assets	\$ 4,154,691.00	\$ 3,341,703.00
Ending net assets	\$ 4,831,859.71	\$ 4,154,691.00

Net assets increased by \$677,170.00. This increase was primarily the result of the expenditures incurred for capitalized costs associated with putting an assessment in place.

## Capital Assets and Debt Administration

### Capital Assets

At the end of 2005 the District had \$7,704,774 net of accumulated depreciation invested in capital assets. The following table shows 2005 and 2004 balances:

	2005	2004	Increase (Decrease)
Land	\$ 2,170,779	\$ 2,171,279	\$ (500)
Capitalized development costs and land purchases	2,060,885	48,871	2,012,014
Buildings and improvements	20,391,726	20,342,355	49,371
Machinery and equipment	4,633,252	4,534,544	98,708
Office furnitures and fixtures	530,681	526,777	3,904
Autos and trucks	1,204,913	1,163,397	41,516
Less: accumulated depreciation	(23,287,462)	(23,143,334)	(144,128)
	\$ 7,704,774	\$ 5,643,889	\$ -

Additional information on the District's capital assets can be found in Note 3.

### Debt

	2005	2004
Promissory notes payable	\$ 1,259,093	\$ 1,258,879
Revenue bonds payable	4,635,020	1,795,204
Promissory notes payable effective 2010	1,746,453	-
	\$ 7,640,566	\$ 3,054,083

The following table summarizes the District's debt outstanding as of December 31, 2005 and 2004:

Additional information on the District's long-term debt can be found in Note 8 and 9.

### Requests for Information

This financial report is designed to provide our citizens, investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional information contact James B. Cugliari of the Muskingum Watershed Conservancy District.

# Statement of Net Assets

	2005
<b>ASSETS</b>	
<b>Current Assets</b>	
Pooled cash and cash equivalents	\$ 958,476
Cash in bank	
Accounts receivable	1,737,226
Total current assets	2,695,702
<b>Property Assets</b>	
Land	2,170,779
Capitalized development costs and land purchases	2,060,885
Easements and rights-of-way	49,371
Buildings and improvements	20,342,355
Machinery and equipment	4,633,252
Office furniture and fixtures	530,681
Autos and trucks	1,204,913
Total property assets	30,992,236
Less: accumulated depreciation	23,287,462
Net property assets	7,704,774
<b>Total Assets</b>	\$ 10,400,476
<b>LIABILITIES</b>	
<b>Current Liabilities</b>	
Accounts payable	85,339
Bonds payable - portion due within one year	197,491
Accrued interest payable	100
Performance bond payable	6,200
Escrow land rentals	625
Accrued health insurance	507,072
Accrued medicare	-
Accrued life insurance	-
Accrued industrial insurance	223,819
Accrued disability income	4,799
Accrued retirement insurance	29,102
Total current liabilities	1,054,547
<b>Long-Term Liabilities</b>	
Accounts payable	
Loans payable - OWC/OWDA	-
Bonds payable - portion due after one year	4,514,069
Deferred revenue	
Total long-term liabilities	4,514,069
<b>Total Liabilities</b>	5,568,616
<b>Net Assets</b>	\$ 4,831,860

# Statement of Cash Receipts and Disbursements

for the year ending December 31, 2005, Section 6101.66

<b>Cash and Investment Balance, January 1, 2005</b>		<b>1,159,481.28</b>
<b>Receipts</b>		
Atwood Lake Resort	4,017,103.45	
Park Camping	3,387,900.34	
Cottage Site Leases	1,529,013.36	
Grants	27,410.94	
Marina Operations	574,778.56	
Sale of Timber and Pulpwood	575,700.06	
Sale of Land/Easements and Rights-of-Way	1.00	
Park Vacation Cabins	330,728.79	
Private and Multiple Docks	400,500.00	
Interest on Investments, Deposits and Notes	31,710.30	
Sale of Assets	2,100.00	
Park Admissions and Shelters	130,673.85	
Camper Trailer Storage and Pump-Out	186,957.46	
Mineral Rights and Royalties	334,656.68	
Water and Sewer Systems	41,056.05	
Marina - Camping	75,918.29	
Lake Patrol Operations	42,381.00	
Share Crop Operations	204,641.90	
Park Activity Centers	62,169.11	
ODNR Division of Watercraft	62,646.74	
Organized Groups and Club Sites	59,641.27	
Rental of Lands and Buildings	35,037.27	
Special Events	11,220.30	
Miscellaneous Income and Reimbursements	115,555.14	
Park Firewood Operations	18,167.50	
Refreshment Stand Sales and Dispensers	4,178.00	
Beach Operations and Water Activities	17,810.00	
Road Improvements - Lessees	8,262.00	
Sale of Water	27,125.00	
Accounts Receivable Adjustment and Advances	212,762.12	
State of Ohio - Operating Funds	0.00	
OWDA - Assessment Loan	1,746,452.74	
<b>Total Receipts</b>		<b>14,274,259.22</b>
<b>Total Receipts and Balance</b>		<b>15,433,740.50</b>

**Statement of Cash Receipts and Disbursements continued**

<b>Disbursements</b>		
Atwood Resort Facilities	4,374,396.00	
Salaries, Wages and Fees	3,464,197.44	
Purchase of Fixed Assets and Equipment	131,347.48	
Employee Insurance - Retirement, Health and Industrial	862,331.37	
Contracts	2,295,400.67	
Materials and Supplies	780,320.84	
Service	184,444.99	
Utility Expense	556,248.05	
Real Estate Taxes	194,149.21	
State Sales Tax	42,506.39	
Share Crop Expense	153,579.68	
Legal Expenses	98,996.81	
Debt Retirement-Principal	174,434.19	
Insurance - Property and Liability	186,185.00	
Park Supplies for Resale	24,775.30	
Gas and Oil	136,030.56	
Repairs	92,172.81	
Advertising Expense	109,276.54	
Interest Expense	100,364.80	
Training and Education	14,730.29	
Telephone	49,237.03	
Adjustments to Current Liabilities and Advances	251,791.36	
Postage	20,520.90	
Travel Expense	61,480.40	
<b>Total Disbursements</b>		<b>14,358,918.11</b>
<b>Cash and Investment Balance December 31, 2005</b>		<b>1,074,822.39</b>

# Cash Flow

<b>Cash Flows from Operating Activities</b>	
Cash received from customers	\$ 8,018,057
Cash payments to suppliers for goods and services	(3,210,445)
Cash payments to employees	(4,326,529)
Net cash provided by operating activities	481,083
<b>Cash Flows from Capital and Related Financing Activities</b>	
Proceeds from capital debt	1,746,453
Capital Contributions	314,432
Acquisitions and construction of assets	(2,052,628)
Principal payment on revenue and note payable	(184,452)
Interest paid on capital debt	(171,474)
Net cash used in capital and related financing activities	(347,669)
<b>Cash Flows from Investing Activities</b>	
Receipts of interest earnings	
Net cash provided by investing activities	31,710
Net increase in cash and cash equivalents	165,124
Cash and cash equivalents at beginning of year	793,352
Cash and cash equivalents at end of year	958,476

NOTE: This cash flow statement does not include Atwood Resort balances.



# Analysis of Fund Balances

as of December 31, 2005

<b>Fund Balances</b>		
<b>Total Improvement Fund</b>	<b>110,731.42</b>	
<b>Maintenance Fund</b>		
General Land and Miscellaneous	64,647.32	
Forestry	374,964.83	
Recreation	199,873.46	
Contingent	39,857.73	
<b>Total Maintenance Fund</b>		<b>679,343.34</b>
<b>Recreation Improvement Fund</b>		
Regular	207,631.83	
Construction	68,609.56	
Contingent	8,406.24	
<b>Total Recreation Improvement Fund</b>		<b>284,647.63</b>
Bond Fund No. 2	100.00	
<b>Total Cash Balances - All Funds</b>		<b>1,074,822.39</b>
<b>Depositories</b>		
Funds with Banks - Checking and Collection Accounts	955,873.39	
Funds with Banks - Atwood Resort	116,349.00	
Funds with Banks - Investments	0.00	
Inactive Funds with State Treasurer	100.00	
Petty Cash and Change Funds	2,500.00	
<b>Total Depositories - All Funds</b>		<b>1,074,822.39</b>

# Summary of Funds

as of December 31, 2005

	Balance Jan. 1, 2005	Receipts	Expenses	Transfers In	Transfers Out	Balance Dec. 31, 2005
<b>Improvement Fund</b>	<b>110,730.42</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>110,731.42</b>
<b>Maintenance Fund</b>						
General	20,943.85	2,521,134.09	4,327,430.62	(1) 1,850,000.00	0.00	64,647.32
Contingent	39,857.73	0.00	0.00	0.00	0.00	39,857.73
Forestry	260,261.70	575,700.06	160,996.93	0.00	(2) 300,000.00	374,964.83
Recreation	411,789.77	11,119,933.19	9,653,896.49	0.00	(3) 1,677,953.01	199,873.46
<b>Total Maintenance Fund</b>	<b>732,853.05</b>	<b>14,216,767.34</b>	<b>14,142,324.04</b>	<b>1,850,000.00</b>	<b>1,977,953.01</b>	<b>679,343.34</b>
<b>Recreation Improvement Fund</b>						
Regular	247,935.19	57,490.88	209,210.82	(4) 111,416.58	0.00	207,631.83
Construction	59,456.38	0.00	7,383.25	(5) 16,536.43	0.00	68,609.56
Contingent	8,406.24	0.00	0.00	0.00	0.00	8,406.24
<b>Total Recreation Maintenance Fund</b>	<b>315,797.81</b>	<b>57,490.88</b>	<b>216,594.07</b>	<b>127,953.01</b>	<b>0.00</b>	<b>284,647.63</b>
Bond Fund No. 2	100.00	0.00	0.00	0.00	0.00	100.00
<b>Total Funds</b>	<b>1,159,481.28</b>	<b>14,274,259.22</b>	<b>14,358,918.11</b>	<b>1,977,953.01</b>	<b>1,977,953.01</b>	<b>1,074,822.39</b>

(1) Transfer of \$300,000.00 from Maintenance Fund - Forestry
Transfer of \$1,550,000.00 from Maintenance Fund - Recreation
(2) Transfer of \$300,000.00 to Maintenance Fund - General
(3) Transfer of \$1,550,000.00 to Maintenance Fund - General
Transfer of \$111,416.58 to Recreation Improvement Fund - Regular
Transfer of \$16,536.43 to Recreation Improvement Fund - Construction
(4) Transfer of \$111,416.58 from Maintenance Fund - Recreation
(5) Transfer of \$16,536.43 from Maintenance Fund - Recreation

# Analysis of Funds: Improvement Fund

*as of December 31, 2005*

	Income	Expense	Fund Balance
<b>Balance, January 1, 2005</b>			<b>110,730.42</b>
Sale of Land and Buildings	0.00	0.00	
Easements and Rights-of-Way	1.00	0.00	
<b>Subtotals</b>	<b>1.00</b>	<b>0.00</b>	
<b>Totals</b>	<b>1.00</b>	<b>0.00</b>	
Excess of Income over Expenses			1.00
<b>Balance, December 31, 2005</b>			<b>110,731.42</b>

# General Maintenance Fund

as of December 31, 2005

	Income	Expense	Fund Balance
<b>Balance, January 1, 2005</b>			<b>20,943.85</b>
Water Resources and Flood Control	27,125.00	5,491.36	
Improvement to District Properties		51,546.89	
Safety	4,617.19	75,264.23	
Office Remodeling and Equipment		42,451.75	
Lake Access Improvements		2,237.18	
Land and Building Rentals	35,037.27	11,326.61	
Share Crop Operations	204,641.90	142,618.93	
Mineral Operation - Gas, Oil, Coal	334,656.68	6,835.75	
Watershed Management	22,793.75	70,438.86	
State of Ohio - Operating Funds	0.00	0.00	
Assessment	1,746,452.74	2,060,885.27	
Auto and Truck		149,830.97	
Office Building		64,608.64	
Administrative and Finance		984,729.24	
Engineering		252,903.75	
<b>Subtotals</b>	<b>2,375,324.53</b>	<b>3,921,169.43</b>	
Miscellaneous Sales and Services			
(See Itemized Supplement Next Page)	145,809.56	284,919.47	
Total General Maintenance Fund			
(Including Miscellaneous)	2,521,134.09	4,206,088.90	
Transfer from Recreation Maintenance Fund	1,550,000.00	0.00	
Transfer from General Maintenance Forestry	300,000.00	0.00	
Debt Retirement - Office Building		121,341.72	
<b>Totals</b>	<b>4,371,134.09</b>	<b>4,327,430.62</b>	
Excess of Income over Expenses			43,703.47
<b>Balance, December 31, 2005</b>			<b>64,647.32</b>

# Itemized Supplement: Analysis of Miscellaneous Sales and Services

as of December 31, 2005

<b>Reimbursible Items</b>	<b>Income</b>	<b>Expense</b>
Chippewa Subdistrict Reimbursement	54,417.46	26,082.65
<b>Miscellaneous Income</b>		
Plans and Maps	587.77	
Pay Phone Receipts	106.19	
Bad Check Fees	445.00	
Impounded Boat Fees	1,725.00	
Cottage Construction Permits	6,541.00	
Capital Credit Refunds	14,588.47	
Recycle Materials	545.00	
Reimbursements	36,918.71	
Incidental Income	884.42	
<b>Subtotals</b>	<b>62,341.56</b>	
Various Other Items		
Sale of Assets	2,100.00	
Interest on Investments (Maintenance Fund-General)	26,950.54	
Depreciation, Write-offs and Adjustments		113,836.82
Cash Advance to Atwood Resort		145,000.00
<b>Total Maintenance Fund-Miscellaneous</b>	<b>145,809.56</b>	<b>284,919.47</b>

# Forestry Maintenance Fund

as of December 31, 2005

	Income	Expense	Fund Balance
<b>Balance, January 1, 2005</b>			<b>260,261.70</b>
Reforestation	0.00	7,636.87	
Woods Improvement	0.00	12,614.96	
Timber Harvesting	397,828.49	18,537.97	
Forest Protection	0.00	5,472.85	
Continuous Forest Inventory	0.00	1,959.52	
Pine Pulpwood Operations	177,871.57	14,976.92	
Conservation Administrative Expense	0.00	99,797.84	
<b>Subtotals</b>	<b>575,700.06</b>	<b>160,996.93</b>	
Transfer to General Maintenance Fund	0.00	300,000.00	
<b>Totals</b>	<b>575,700.06</b>	<b>460,996.93</b>	
Excess of Income over Expenses			114,703.13
<b>Balance, December 31, 2005</b>			<b>374,964.83</b>

# Recreation Maintenance Fund

as of December 31, 2005

	Income	Expense	Fund Balance
<b>Balance, January 1, 2005</b>			<b>411,789.77</b>
Atwood Resort Facilities	4,017,103.45	4,607,649.94	
Manager and Employee Residences		3,177.53	
Watercraft Agreement	62,646.74	1,197.11	
Special Clean Up Operations		28,311.42	
Lake Patrol Operations	41,177.12	128,998.74	
Marina Operations	574,778.56	67,779.55	
Marinas-Camping	75,918.29	4,514.41	
Public Launching Facilities		22,119.79	
Cottage Sites	1,529,013.36	429,278.84	
Club Sites	59,641.27	9,795.34	
Private Docks	400,500.00	9,901.17	
Road Maintenance and Improvements - Cottage Areas	8,262.00	246,308.32	
Water and Sewer Systems	41,056.05	192,171.38	
Park Vacation Cabins	330,728.79	121,485.58	
Beach Facilities	0.00	63,077.96	
Park Refreshment Stands	4,178.00	10,319.96	
Rental Boats	17,810.00	5,659.07	
Activity Centers	62,169.11	68,735.92	
Park Camping	3,387,900.34	1,587,882.31	
Trailer Pump-Out	28,566.00	14,224.79	
Camper Trailer Storage	158,391.46		
Firewood Operations	18,167.50	9,610.27	
General Park Facilities (includes shelters)	130,673.85	1,072,386.82	
Program Services	0.00	7,898.99	
Special Events and Festivals	11,220.30	78,940.32	
General Planning and Development		93,142.76	
Training and Education		30,353.32	
Public Information		87,989.41	
Purchase of Equipment and Vehicles		176,732.54	
Recreation Administrative Expense		327,837.60	
Adjustment to Current Liabilities, Receivables and Advances	160,031.00		
Debt Retirement-Vacation Cabins		125,897.64	
Debt Retirement-Tappan Water Plant		20,517.69	
<b>Subtotals</b>	<b>11,119,933.19</b>	<b>9,653,896.49</b>	
Transfer to Maintenance Fund-General		1,550,000.00	
Transfer to Recreation Improvement Fund-Regular		111,416.58	
Transfer to Recreation Improvement Fund-Construction		16,536.43	
<b>Totals</b>	<b>11,119,933.19</b>	<b>11,331,849.50</b>	
Excess Expenses Over Revenue			211,916.31
<b>Balance, December 31, 2005</b>			<b>199,873.46</b>



# Maintenance Fund (Contingent)

as of December 31, 2005

	Income	Expense	Fund Balance
<b>Balance, January 1, 2005</b>			<b>39,857.73</b>
Transfer to Maintenance Fund - General			
<b>Totals</b>	<b>0.00</b>	<b>0.00</b>	
Excess of Income over Expenses			0.00
<b>Balance, December 31, 2005</b>			<b>39,857.73</b>

# Recreation Improvement Fund (Regular)

as of December 31, 2005

	Income	Expense	Fund Balance
<b>Balance, January 1, 2005</b>			<b>247,935.19</b>
Marina Operations		10,396.24	
Lake Dredging		4,412.86	
Public Launching Facilities		48,404.67	
Water and Sewer Systems		135,410.46	
Vacation Cabins			
Park Camping		10,586.59	
General Park Facilities			
Interest Income	4,759.76		
<b>Subtotals</b>	<b>4,759.76</b>	<b>209,210.82</b>	
Transfer from Recreation Maintenance Fund	111,416.58		
Accounts receivable adjustment			
from Water and Sewer Systems	52,731.12		
<b>Totals</b>	<b>168,907.46</b>	<b>209,210.82</b>	
Excess of Expenses over Income			40,303.36
<b>Balance, December 31, 2005</b>			<b>207,631.83</b>

# Recreation Improvement Fund (Construction)

as of December 31, 2005

	Income	Expense	Fund Balance
Balance, January 1, 2005			59,456.38
Vacation Cabin - Refurbishing	0.00	7,383.25	
Transfer From Maintenance Fund - Recreation	16,536.43	0.00	
Totals	16,536.43	7,383.25	
Excess of Income over Expenses			9,153.18
Balance, December 31, 2005			68,609.56

# Recreation Improvement Fund (Contingent)

as of December 31, 2005

	Income	Expense	Fund Balance
Balance, January 1, 2005			8,406.24
Totals	0.00	0.00	
Excess of Income over Expenses			0.00
Balance, December 31, 2005			8,406.24

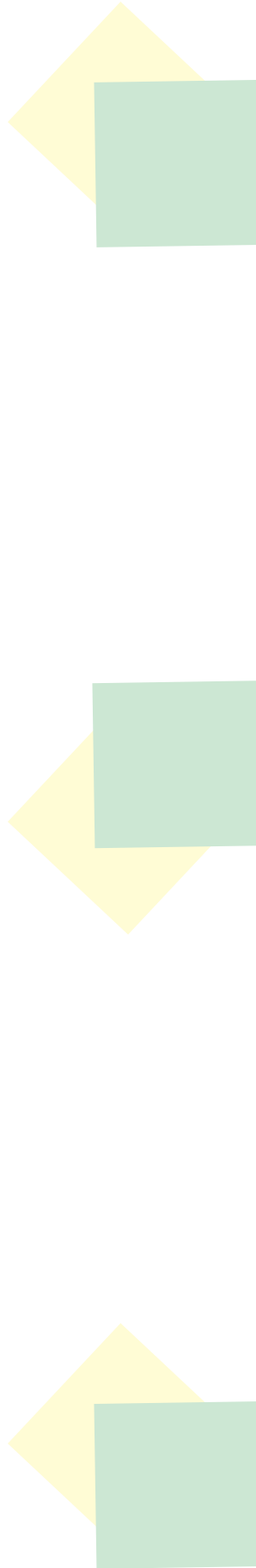
# Bond Fund No. 2

as of December 31, 2005

	Income	Expense	Fund Balance
Balance, January 1, 2005			100.00
Interest on Deposits and Investments	0.00	0.00	
Bonds Retired	0.00	0.00	
Interest on Bonds	0.00	0.00	
Totals	0.00	0.00	
Excess of Expenses over Income			0.00
Balance, December 31, 2005			100.00

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# SUBDISTRICTS



## Black Fork Subdistrict of Muskingum Watershed Conservancy District Balance Sheet

*as of December 31, 2005*

<b>Assets</b>	
Cash	0.00
<b>Expenses</b>	
Preliminary Expense (expense includes legal and engineering costs, court costs, and overhead charges)	1,822.26
<b>Total Assets and Expenses</b>	<b>1,822.26</b>
<b>Liabilities</b>	
Account Payable (to Main District)	1,822.26
Receipts and Advances	0.00
<b>Total Liabilities and Receipts</b>	<b>1,822.26</b>

## Black Fork Subdistrict of Muskingum Watershed Conservancy District

*from January 1, 2005, to December 31, 2005, in accordance with Section 6101.66 of the Ohio Revised Code*

<b>Cash on Hand, January 1, 2005</b>	<b>0.00</b>
<b>Receipts</b>	
None	0.00
<b>Disbursements</b>	
None	0.00
<b>Cash on Hand, December 31, 2005</b>	<b>0.00</b>

**Buffalo Creek Subdistrict of Muskingum Watershed Conservancy District**  
**Balance Sheet**

*as of December 31, 2005*

<b>Assets</b>		
Cash		0.00
<b>Expenses</b>		
Preliminary Expense (expense includes legal and engineering costs, court costs and overhead charges)	27,592.88	
<b>Total Assets and Expenses</b>		<b>27,592.88</b>
<b>Liabilities</b>		
Accounts Payable (to Main District)	12,464.98	
Loan from Local Committee	15,000.00	
<b>Total Liabilities</b>		<b>27,464.98</b>
<b>Receipts and Advances</b>		
Interest on Deposits and Investments	127.90	
<b>Total Liabilities and Receipts</b>		<b>27,592.88</b>

**Buffalo Creek Subdistrict of Muskingum Watershed Conservancy District**

*from January 1, 2005, to December 31, 2005, in accordance with Section 6101.66 of the Ohio Revised Code*

<b>Cash on Hand, January 1, 2005</b>	<b>0.00</b>
<b>Receipts</b>	
None	0.00
<b>Disbursements</b>	
None	0.00
<b>Cash on Hand, December 31, 2005</b>	<b>0.00</b>

## Chippewa Subdistrict of Muskingum Watershed Conservancy District

### Balance Sheet

*as of December 31, 2005*

<b>Assets</b>		
Cash and Investments	771,137.95	
Amount available to be provided	345,000.00	
<b>Total Assets</b>		<b>1,116,137.95</b>
<b>Expenses</b>		
Preliminary (legal, engineering, appraisal, etc)		
less preliminary expenses paid	232,317.25	
Various improvement expenses (legal, engineering)	169,096.37	
Purchase of Land and Easement	542,878.41	
Construction Payments to Contractor	210,388.07	
Repayment of Contributors		
(a) Chippewa Watershed Association	33,630.00	
(b) Packaging Corporation of America	0.00	
Interest on Notes	169,590.70	
Funds Advanced to Improvement Fund	54,178.01	
Funds Advanced to Maintenance Fund	145,000.00	
Various Maintenance Expenses	1,706,234.85	
Real Estate Taxes	4,521.61	
Various Bond Fund Expenses	110.91	
<b>Total Expenses</b>		<b>3,267,946.18</b>
<b>Total Assets and Expenses</b>		<b>4,384,084.13</b>



## Chippewa Subdistrict of Muskingum Watershed Conservancy District Balance Sheet continued

*as of December 31, 2005*

<b>Liabilities</b>		
Current Notes Payable - FHA	0.00	
Accounts Payable (to Main District)	2,707.08	
<b>Total Liabilities</b>		<b>2,707.08</b>
<b>Receipts</b>		
Chippewa Watershed Association	19,630.00	
Packaging Corporation of America	33,544.00	
Revenue from Sales of Notes - FHA	345,000.00	
Interest on Deposits and Investments	343,006.88	
Wayne County Commissioners	17,500.00	
Department of Natural Resources	37,000.00	
Department of Natural Resources - Purchase of Lands	100,000.00	
Construction Payments from NRCS	189,195.26	
Revenue from Benefit Assessments - Paid in Full	173,574.32	
Interest on Assessments - Paid in Full	105.60	
Revenue from Sale of Lands	170,309.33	
Funds Advanced from Preliminary Funds	74,178.01	
Funds Advanced from Bond Fund	145,000.00	
Miscellaneous Receipts and Refunds	2,556.94	
Collection of Assessments from Counties	2,136,910.42	
Revenue from Land Rent/Miscellaneous	583,731.11	
Interest on Notes	10,135.18	
<b>Total Receipts</b>		<b>4,381,377.05</b>
<b>Total Liabilities and Receipts</b>		<b>4,384,084.13</b>

## Chippewa Subdistrict of Muskingum Watershed Conservancy District

*from January 1, 2005, to December 31, 2005, in accordance with Section 6101.66 of the Ohio Revised Code*

<b>Cash on Hand, January 1, 2005</b>		<b>518,678.12</b>
<b>Receipts</b>		
Collection of Assessments	370,117.65	
Interest on Deposits and Investments	19,516.76	
Revenue from Land Rental and Miscellaneous	240.00	
Miscellaneous	0.00	
<b>Total Receipts</b>		<b>389,874.41</b>
<b>Total Receipts and Balance</b>		<b>908,552.53</b>
<b>Disbursements</b>		
Contract Services	82,090.65	
Repairs and Maintenance	54,268.75	
Taxes	1,055.18	
<b>Total Disbursements</b>		<b>137,414.58</b>
<b>Cash on Hand, December 31, 2005</b>		<b>771,137.95</b>

## Duck Creek Subdistrict of Muskingum Watershed Conservancy District Balance Sheet

as of December 31, 2005

<b>Assets</b>		
Cash		8,152.83
<b>Expenses</b>		
Preliminary expense (includes legal and engineering costs, court costs and overhead charges)		5,400.32
<b>Total Assets and Expenses</b>		<b>13,553.15</b>
<b>Liabilities</b>		
Accounts Payable	36.55	
Ohio Water Commission	20,000.00	
Less Partial Repayment	(14,000.00)	
<b>Total Liabilities</b>		<b>6,036.55</b>
<b>Receipts and Advances</b>		
Interest on Deposits and Receipts		7,516.60
<b>Total Liabilities and Receipts</b>		<b>13,553.15</b>

## Duck Creek Subdistrict of Muskingum Watershed Conservancy District

from January 1, 2005, to December 31, 2005, in accordance with Section 6101.66 of the Ohio Revised Code

<b>Cash on Hand, January 1, 2005</b>	<b>8,104.97</b>
<b>Receipts</b>	
Interest on Deposits and Investments	47.86
<b>Total Receipts and Balance</b>	
<b>Disbursements</b>	
None	0.00
<b>Cash on Hand, December 31, 2005</b>	<b>8,152.83</b>

# Notes to the Financial Statement

## 1. Summary of Significant Accounting Policies

### A. Type of Reporting Entity

The Muskingum Watershed Conservancy District was created as a separate political subdivision of the State of Ohio by the Ohio Legislature in 1933. The Muskingum Watershed Conservancy District was created in accordance with Section 6101 of the Ohio Revised Code, which is concerned with the formation and governing of conservancy districts. The Conservancy District operates under an elected conservancy court consisting of eighteen court of common pleas judges, with one judge serving on the court from each county. Muskingum Watershed Conservancy District had a five-member board of directors in 2005 appointed by the court. All other officers and employees are hired in accordance with the provisions of Section 6101 of the Ohio Revised Code. The MWCD is a separate governmental entity within the eighteen county area served by the Conservancy District.

#### 2005 Board of Directors

David E. Brightbill, Member ..... term expires July 18, 2007  
Steve Kokovich, Vice President ..... term expires June 3, 2008  
Thomas L. Tribbie, Member ..... term expires July 18, 2009  
Harry C. Horstman, President ..... term expires June 3, 2010  
Joanne Limbach, Member ..... term expires June 8, 2006

#### 2005 Officers

John M. Hoopingarner ..... Executive Director/Secretary  
Richard A. Bible ..... Chief Engineer  
James B. Cugliari ..... Chief Financial Officer/Treasurer  
Mark Jukich ..... Manager of Operations

Services provided by the MWCD are defined in detail in the Ohio Conservancy District Act and Section 6104.04 of the Ohio Revised Code and include among other duties the following:

- a) Flood prevention
- b) Regulating stream channels by changing, widening, and deepening the same
- c) Providing a water supply for domestic, industrial, and public use
- d) Providing for the collection and disposal of sewage and other liquid waste
- e) Regulating the flow of streams and conserving the waters thereof

The MWCD manages 14 reservoirs and receives income from the following and other sources:

- a) Park camping
- b) Rental of sites for cottages
- c) Sale of crops
- d) Sale of timber and pulpwood
- e) Atwood Resort facilities
- f) Boat marina rentals and docking

### Subdistricts

Chippewa Subdistrict, Black Fork Subdistrict, Buffalo Subdistrict and Duck Creek Subdistrict are component units of Muskingum Watershed Conservancy District. Each subdistrict was formed in accordance with Chapter 6101.71

of the Ohio Revised Code, "Organization of Subdistricts." The subdistricts were put into action as a result of petitions of the owners of real property subject to flooding within their areas. To date the only active subdistrict is the Chippewa Subdistrict. Black Fork Subdistrict, Buffalo Creek Subdistrict and Duck Creek Subdistrict are inactive.

## **B. Basis of Accounting**

The MWCD keeps its books on a modified cash basis of accounting.

### **New Accounting Pronouncements**

The MWCD has implemented a new financial reporting model, as required by the provisions of the Governmental Accounting Standards Board (GASB) Statement No. 34, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments; GASB Statement No. 37, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments: Omnibus and Statement No. 38, Certain Financial Statement Note Disclosures, as amended and interpreted, as of January 1, 2004. These statements revise accounting and reporting standards for general purpose external financial reporting by governmental units. These statements change the MWCD's presentation of net assets and require the inclusion of management's discussion and analysis.

The Authority will continue applying all applicable pronouncements issued by the GASB.

### **Receipts/Receivables**

Under this modified cash method of accounting the following operating receipts (as reported on the enterprise fund statements of receipts, disbursements and changes in fund balances) are accrued (billed):

- Water sales (City of Cambridge)
- Land, building and cottage rentals
- State of Ohio and Division of Watercraft/Wildlife expense reimbursements for safety patrol rangers, use of lakes for fishing, etc.
- Private dock income
- Club income
- Billings for water and sewage for cottages
- Division of Wildlife conservation lease
- Reimbursement of utility and maintenance fees for Atwood Resort
- Other items of operating receipts are recorded as received

### **Disbursements/Payables**

Under this modified cash method of accounting the following items of expenses are accrued (set up as payables):

- Employee health insurance premiums
- Industrial insurance
- Insurance is recorded as paid and prepaid insurance is not recorded
- Accumulated unpaid vacation and sick pay are not accrued (see Note G)
- Payroll is not accrued and checks for withheld federal, state, and city income tax withheld are prepared with individual payrolls so no accrual is necessary for these at year-end.
- Other disbursements are not accrued.

### **Enterprise Funds**

The MWCD reports its activity in an enterprise fund. The enterprise fund is accounted for in a manner similar to private business enterprises where the intent of management is that the costs and expenses of providing goods and services to the general public on a continuing basis be covered primarily through user charges.

## **C. Cash and Investments**

Investments are reported as assets. Accordingly, purchases of investments are not reported as disbursements, and sales of investments are not recorded as receipts. Gains or losses at the time of sale are recorded as receipts or disbursements, respectively. The MWCD had no investments during 2005.

## **D. Fund Accounting**

### **Main District**

The MWCD maintains its accounting records in accordance with the principles of "Fund" accounting. The MWCD had four separate activities included in its enterprise fund during 2005:

- 1) Improvement activity
- 2) Maintenance activity
- 3) Recreation improvement activity
- 4) Bond activity

The transactions of each activity are reflected in a self-balancing group of accounts.

### **Subdistricts**

There are four subdistricts: Chippewa Subdistrict, Duck Creek Subdistrict, Black Fork Subdistrict, and Buffalo Creek Subdistrict. Chippewa Subdistrict has Improvement, Maintenance, Bond and Preliminary Funds. Duck Creek Subdistrict, Black Fork Subdistrict and Buffalo Creek Subdistrict have only Preliminary Funds.

## **E. Budgetary Process**

### **Budget**

The MWCD's annual budget of revenues, expenses, and capital expenditures is prepared under the modified cash basis of accounting. The budget is adopted by resolution of the Board of Directors. The MWCD utilizes such budget and related budgetary accounting to ensure that: 1) service objectives are attained; 2) expenditures are properly controlled; and 3) adequate resources will be available to finance current operations and meet capital outlay requirements.

Because the MWCD's revenues and expense may fluctuate, a flexible-rather than fixed-dollar budget is utilized to permit budgetary revision. Actual results of operations are compared to the final, revised budget of the MWCD for the year.

### **Appropriations**

The annual appropriation measure is passed on the last meeting of the year in December, for the period January 1 to December 31 of the following year. The appropriation measure may be amended or supplemented by the board. The total amount appropriated from any fund for any year shall not exceed the sum of the unencumbered balance in the fund at the beginning of the year and the amounts to be received during such year from bonds authorized, and taxes and special assessments imposed prior to their appropriation, together with all other moneys estimated to be received by the fund during the year. At the close of each calendar year, all unencumbered balance of appropriations shall revert to the funds from which they were made and shall be subject to reappropriation.

### **Encumbrances**

The MWCD is required to use the encumbrance method of accounting by virtue of Ohio Law. Under this system purchase order, contracts and other commitments for the expenditure of funds are recorded in order to reserve the portion of the applicable appropriation. At the close of the calendar 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 need not be re-appropriated.

## F. Property Assets/Depreciation

When property assets are purchased, an expense amount is debited and cash is credited for one hundred percent of the purchase price of the item. An asset account is then debited and Reserve for Depreciation is credited for one hundred percent of the purchase price of the item.

## G. Accumulated Unpaid Vacation, Sick Leave, Compensatory and Personal Items

Accumulated unpaid vacation, sick leave, compensatory and personal time are not accrued under the modified cash basis of accounting described in Note 1.B. All leave will either be absorbed by time off from work or, within certain limitations, be paid to the employees.

# 2. Pooled Cash and Cash Equivalents

## A. Classification

The MWCD maintains a cash and investment pool used by all funds. The pooled cash and investments are presented on the financial statements as pooled cash and cash equivalents.

## B. Legal Requirements

GASB 3 requires that the pooled cash and investments of the MWCD and its subdistricts be presented in accordance with the following credit risk categories:

### Category 1

**Bank balances** insured or collateralized with securities held by the MWCD/subdistrict or its agent in the name of MWCD/subdistrict.

**Investments** insured or registered, or securities held by the MWCD/subdistrict or its agent in the name of MWCD/subdistrict.

### Category 2

**Bank balances** collateralized with securities held by the pledging financial institution's trust department or agent in the name of MWCD/subdistrict.

**Investments** uninsured and unregistered, with securities held by the counter party's trust department or agent in the name of MWCD/subdistrict.

### Category 3

**Bank balances** uncollateralized (this includes any bank balance that is collateralized with securities held by the pledging financial institution, or by the pledging financial institution, or by its trust department or agent but noting the name of MWCD/subdistrict.

**Investments** uninsured and unregistered, with securities held by the counterpart, or by its trust department or agent but not in the name of MWCD/subdistrict.

## C. GASB 3 Classification of Pooled Cash and Cash Equivalents by Risk Category

Main District, Pooled Cash and Cash Equivalents as of December 31, 2005

### Category 1

Petty cash and change funds .....	\$2,500.00
Category 1 total .....	\$2,500.00

**Category 2**

Cash in bank (general checking, credit card accounts) .....	\$792,266.00
Bank certificates of deposit and construction accounts .....	279,956.00
Bond coupons with State Treasurer .....	100.00
Category 2 total .....	\$1,074,822.00
Main District, Pooled Cash and Cash Equivalents as of December 31, 2005 .....	\$1,074,822.00

**Chippewa Subdistrict, Pooled Cash and Cash Equivalents as of December 31, 2005**

**Category 2**

Cash in bank (general checking and certificates of deposit) .....	\$771,138.00
Category 2 total .....	\$771,138.00
Chippewa Subdistrict, Pooled Cash and Cash Equivalents as of December 31, 2005 .....	\$771,138.00

**Duck Creek Subdistrict, Pooled Cash and Cash Equivalents as of December 31, 2005**

**Category 2**

Cash in bank (general checking and certificates of deposit) .....	\$8,153.00
Category 2 total .....	\$8,153.00
Duck Creek Subdistrict, Pooled Cash and Cash Equivalents as of December 31, 2005 .....	\$8,153.00

Subdistrict, Total Pooled Cash and Cash Equivalents as of December 31, 2005 ..... \$779,291.00

### 3. Capital Assets

Proprietary capital assets summary by category at December 31, 2005

**Historical Cost**

<u>Class</u>	<u>December 31, 2004</u>	<u>Additions</u>	<u>Deletions</u>	<u>December 31, 2005</u>
<b>CAPITAL ASSETS NOT BEING DEPRECIATED:</b>				
Land	\$2,171,279.00	\$0.00	\$0.00	\$2,171,279.00
Development costs and land purchases	<u>3,177,651.00</u>	<u>0.00</u>	<u>0.00</u>	<u>3,177,651.00</u>
Subtotal	\$5,348,930.00	\$0.00	\$0.00	\$5,348,930.00
<b>CAPITAL ASSETS BEING DEPRECIATED:</b>				
Building and improvements	\$20,342,354.00	\$0.00	\$0.00	\$20,342,355.00
Machinery and equipment	4,534,544.00	44,245.00	0.00	4,578,789.00
Developmental costs	0.00	2,060,885.00	0.00	2,060,885.00
Office furniture and fixtures	526,777.00	3,904.00	0.00	530,681.00
Automobiles and trucks	<u>1,163,397.00</u>	<u>85,038.00</u>	<u>43,522.00</u>	<u>1,204,913.00</u>
Subtotal	\$26,567,072.00	\$2,194,072.00	\$43,522.00	\$28,717,623.00
Total cost	\$31,916,002.00	\$133,187.00	\$43,522.00	\$34,066,553.00

**Accumulated Depreciation**

<u>Class</u>	<u>December 31, 2004</u>	<u>Additions</u>	<u>Deletions</u>	<u>December 31, 2005</u>
<b>CAPITAL ASSETS BEING DEPRECIATED:</b>				
Building and improvements	\$16,907,159.00	\$0.00	\$0.00	\$16,907,159.00
Machinery and equipment	4,770,886.00	44,245.00	0.00	4,815,131.00
Office furniture and fixtures	546,650.00	3,904.00	0.00	550,554.00
Automobiles and trucks	<u>918,639.00</u>	<u>41,516.00</u>	<u>0.00</u>	<u>960,155.00</u>
Total depreciation	\$23,143,334.00	\$89,665.00	\$0.00	\$23,232,999.00
Net value	\$8,772,668.00			\$10,798,554.00



## **4. Risk Management**

### **4a. Comprehensive Liability Insurance**

The MWCD maintains comprehensive insurance coverage with private carriers for the following:

- a) All risks (building and contents 80% coinsurance)
- b) Business auto
- c) Law enforcement
- d) Directors/Officers
- e) Boiler and machinery
- f) Aviation liability
- g) Umbrella liability
- h) Public employee disability
- i) Employee bonds

Settled claims resulting from these risks have not exceeded commercial insurance three years and there has been no significant reduction in insurance coverage in the years 2005 and 2004.

### **4b. Self-insurance**

Muskingum Watershed Conservancy District has a health insurance self-insurance plan administered by third party administrator Aultcare. The monthly premium in 2005 for a single employee is \$305.14, \$479.07 for an employee plus 1, and for the family of an employee the premium is \$724.11. The overall stop loss for the plan is \$427,452 at 12/31/2005. The limit per occurrence was \$40,000 in 2005 with no exceptions on individual employees. When MWCD pays claims or reimburses employees for medical bills in excess of the limits they are reimbursed by Excess Re-insurance Underwriters Agency, Inc.

## **5. Retirement System**

### **Pension Benefit Obligation**

All employees of the MWCD participate in the Ohio Public Employees Retirement System (OPERS), a cost-sharing multiple employer defined benefit pension plan. OPERS provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. Chapter 145 of the Ohio Revised Code provides statutory authority to establish and amend benefits. OPERS issues a stand-alone financial report that includes financial statements and required supplementary information for the OPERS. Interested parties may obtain a copy by making "written request to 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-6705 or 1-800-222-PERS (7377).

The Ohio Revised Code provides statutory authority for employee and employer contributions. The employee contribution rates are 8.5% for employees other than law enforcement and public safety. The law enforcement classification consists of sheriffs, deputy sheriffs, and township police with an employee contribution rate of 10.1%. Public safety division members contribute at 9%. The 2004 employer contribution rate for local government employer units the rate was 13.55% of covered payroll. The 2004 employer contribution rate for both the law enforcement and public safety divisions was 16.70% of covered payroll. The MWCD's contributions to OPERS for the year ending 2003, 2004 and 2005 were \$525,082, \$499,385 and \$441,350 respectively.

### **Other Post-Employment Benefits**

Ohio Public Employees Retirement System (OPERS) provides post-employment health care benefits to age service retirants with ten or more years of qualifying Ohio service credit. Health care coverage for disability recipients and primary survivor recipients is also available. The health care coverage provided by the retirement system is considered an Other Post-Employment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each

employer's contribution to the OPERS is set aside for the funding of post retirement health care. The Ohio Revised Code provides statutory authority for employer contributions. The OPERS law enforcement program is separated into two divisions, law enforcement and public safety, with separate employee contribution rates and benefits. The 2005 employer contribution rate for local government employers was 13.55 % of covered payroll of which 4% was the portion used to fund health care for the year. For both the public safety and law enforcement divisions the 2005 employer rate was 16.70% and 4.00% was used to fund health care.

The health inflation and significant actuarial assumptions and calculations relating to post-employment; health care benefits were based on the OPERS latest actuarial review performed as of December 31, 2004. OPEBs are advance-funded on an actuarially determined basis. There were 355,287 active contributing participants in the OPERS as of December 31, 2004. An entry age normal actuarial cost method of valuation was used in determining the present value of benefit liabilities and normal cost. The difference between assumed and actual experience (actuarial gains and losses) became part of unfunded actuarial accrued liability. All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Under this approach assets are adjusted annually to reflect 25% of unrealized market appreciation or depreciation on investment assets. The investment assumption rate for 2004 was 8%. An annual increase of 4% compounded annually, is the base portion of the individual pay increase assumption. This assumes no change in the number of active employees. Additionally, annual pay increases, over and above the 4% *base increase*, were assumed to range from .5% to 6.3%. Health care costs were assumed to increase at the project wage inflation rate plus an additional factor ranging from 1% to 6% for the next 8 years. In subsequent years health care costs were assumed to increase at 4% annually. \$10.8 billion represents the actuarial value of the Retirement System's net assets available for OPEB at December 31, 2004. The actuarially accrued liability and the unfounded actuarial accrued liability, based on the actuarial cost method used, were \$29.5 billion and \$18.7 billion, respectively.

## **6. Ohio Public Employees, Deferred Compensation Program**

Employees of the Muskingum Watershed Conservancy District may elect to participate in the Ohio Public Employees Deferred Compensation Program. Under this program, employees elect to have a portion of their pay deferred until a future time, usually after retirement. The deferred pay and interest earned on it is not subject to income taxation until actually received by the employee. This program was established pursuant to Ohio Revised Code Sections 145.71, 145.76. Under the terms of the deferred compensation plan agreement these funds are held in trust for the exclusive benefit of the participants and their beneficiaries. These amounts are not included in the MWCD's financial statements.

## **7. Legal Proceedings**

The MWCD is involved in litigation in the normal course of business. Although the eventual outcome of these matters cannot be predicted, it is the opinion of management that the ultimate liability is not expected to have a material effect on the MWCD's financial position.

## **8. Bonds Payable**

Muskingum Watershed Conservancy District has three revenue bonds and three notes payable outstanding as of December 31, 2005. They are as follows:

## 8A

This is a \$1,300,000.00, 4.75%, fifteen year Revenue Bond dated February 24, 1998, and maturing February 24, 2013. Key Bank of Cleveland, Ohio purchased this bond. Funds were borrowed for the renovation, construction and improvement to the Muskingum Watershed Conservancy District administration building in New Philadelphia, Ohio. Principal and interest is due the 24th day of each month starting March 24, 1998.

Bond principal is due as follows:

2006 .....	\$88,295.00
2007 .....	\$91,582.00
2008 .....	\$97,076.00
2009 .....	\$101,789.00
2010 .....	\$106,731.00
2011 .....	\$11,913.00
Thereafter .....	\$137,451.00
Total .....	\$735,837.00

## 8B

This is a \$1,300,000.00, 5.31%, fifteen-year Revenue Bond dated December 17, 1999 and maturing December 13, 2014. Key Bank of Cleveland, Ohio purchased this bond. Funds were borrowed for the purpose of paying all or a portion of the costs of renovating, construction, acquiring and installing improvements to cabins and other facilities at Tappan and Atwood Parks and all necessary appurtenances thereto. Principal and interest is due the 13th day of each month starting January 13, 2000.

Bond principal is due as follows:

2006 .....	\$80,080.00
2007 .....	\$82,437.00
2008 .....	\$89,031.00
2009 .....	\$93,876.00
2010 .....	\$98,984.00
2011 .....	\$104,370.00
Thereafter .....	\$384,434.00
Total .....	\$899,212.00

## 8C

This is a \$550,692.22, 5.56% Cooperative Agreement with Ohio Water Development Authority for construction of a 75,000 and a 10,000 gallon water tank and 3,807 linear feet of 6. water line and 3,676 linear feet of 4. water line at Tappan Lake Park. The agreement date is April 15, 1999 with a contract term of twenty-five years with the first semi-annual payment due January 1, 2000 and the final payment due July 1, 2024. Principal and interest is due January 1 and July 1 with the first payment due January 1, 2000.

Bond principal is due as follows:

2006 .....	\$14,677.00
2007 .....	\$15,504.00
2008 .....	\$16,378.00
2009 .....	\$17,301.00
2010 .....	\$18,277.00
2011 .....	\$19,307.00
Thereafter .....	\$376,253.00
Total .....	\$477,697.00

## 8D

This is a \$795,000 agreement with Consumers Ohio Water Company for improved and upgraded water system at Charles Mill Sites Lake Cottage Area. The agreement is dated December, 2002 with a contract term of twenty five years with monthly payments due March 1, 2003.

Bond principal is due as follows:

2006 .....	\$14,439.00
2007 .....	\$15,553.00
2008 .....	\$16,752.00
2009 .....	\$18,044.00
2010 .....	\$19,436.00
2011 .....	\$20,936.00
Thereafter .....	\$649,680.00
Total .....	\$754,840.00

## 8E

This is a \$1,746,453 open-ended loan up to \$3,800,000 from OWDA. This is a 5.0% interest bearing loan with a balloon payment due fives years from the December 16, 2004 signing date.

## 8F

This is a \$3,095,000 revenue bond issued by Fifth Third Bank for Atwood Resort renovations. This 20-year variable rate note was issued on April 23, 2003.

Bond principal is due as follows:

	Principal Payment Amount
2006 .....	\$100,000.00
2007 .....	\$105,000.00
2008 .....	\$115,000.00
2009 .....	\$120,000.00
2010 .....	\$125,000.00
2011 .....	\$135,000.00
Thereafter .....	\$2,300,000.00
Total .....	\$3,000,000.00

# 9. Long-Term Debt

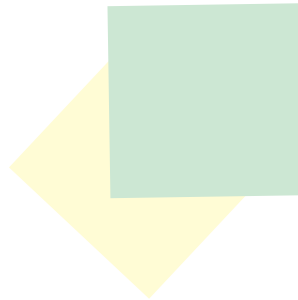
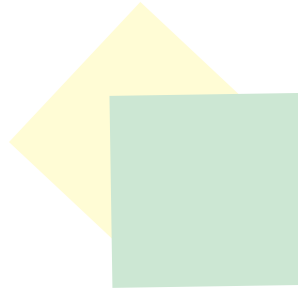
Long-term debt obligations of the Muskingum Watershed Conservancy District at December 31, 2005 were as

		12/31/2004	Deletions	12/31/2005	Amount Due Within 1 Year
<b>LONG-TERM DEBT</b>					
4.75% Revenue Bond	1998	\$820,044.00	-\$84,207.00	\$735,837.00	\$88,295.00
5.31% Revenue Bond	1999	975,159.00	-75,947.00	899,212.00	80,080.00
5.56\$ OWDA	1999	484,739.00	-13,893.00	477,697.00	14,677.00
7.50% Con OH Water Co.	2002	768,245.00	-13,405.00	754,840.00	14,439.00
Variable Rate RB	2003	3,095,000.00	-95,000.00	3,000,000.00	100,000.00
OWDA Loan	2003			1,746,453.00	
Total long-term debt		\$6,143,187.00	-\$282,452.00	\$7,614,039.00	\$297,491.00

A summary of the MWCD's future long-term debt funding requirements, including principal and interest payments as of December 31, 2005 follows:

<b>Year</b>	<b>REVENUE BONDS</b>		<b>PROMISSORY NOTES</b>	
	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>
2006	\$268,375.00	\$78,864.00	\$29,116.00	\$82,572.00
2007	282,019.00	70,221.00	31,057.00	80,630.00
2008	301,107.00	61,131.00	33,130.00	78,557.00
2009	315,665.00	51,574.00	1,784,466.00	162,059.00
2010	330,715.00	41,525.00	37,713.00	73,975.00
Thereafter	3,137,168.00	64,330.00	1,063,508.00	686,868.00
Totals	\$4,635,049.00	\$367,645.00	\$2,978,990.00	\$1,164,661.00

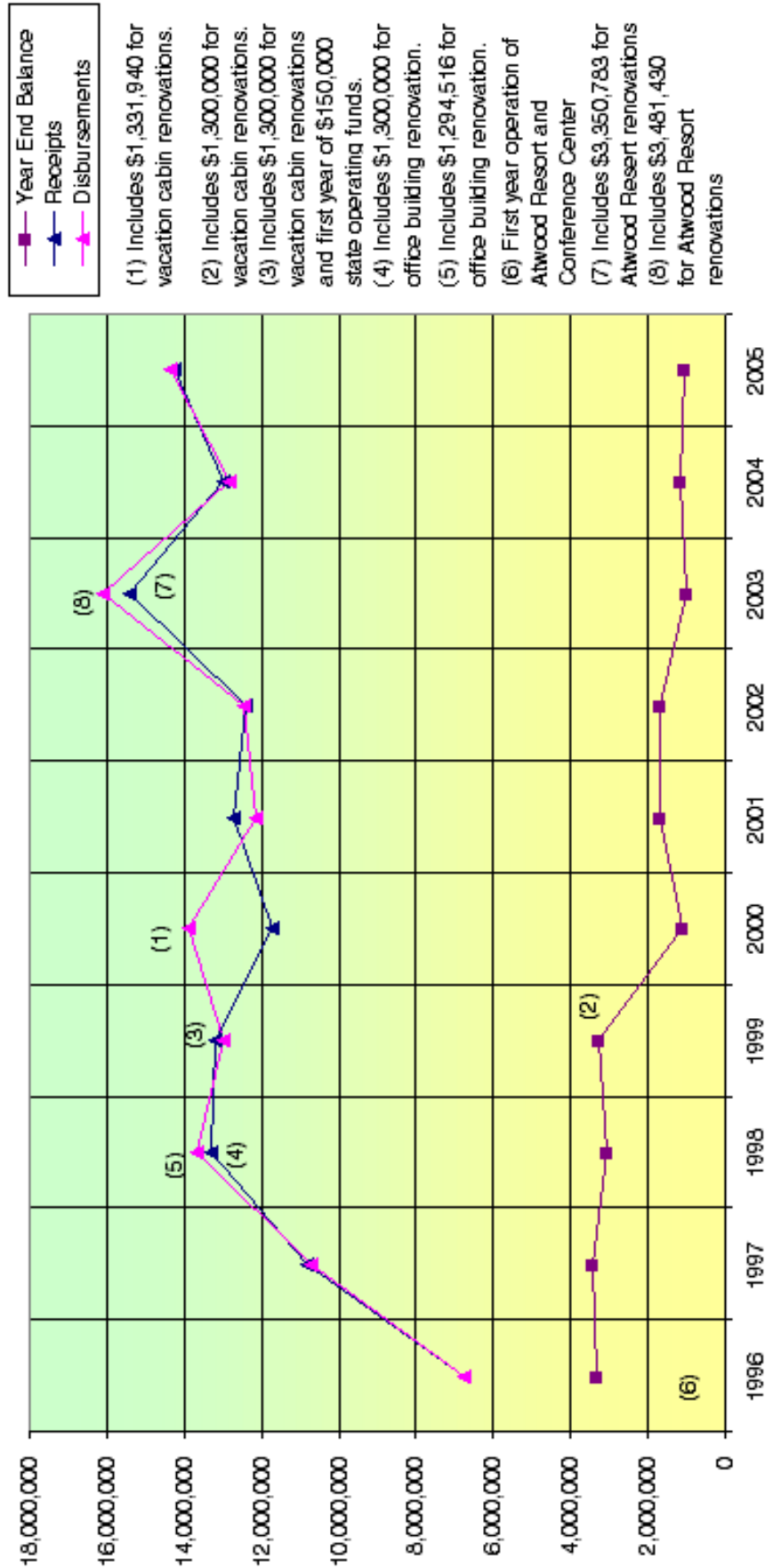
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# FINANCIAL SUPPLEMENT

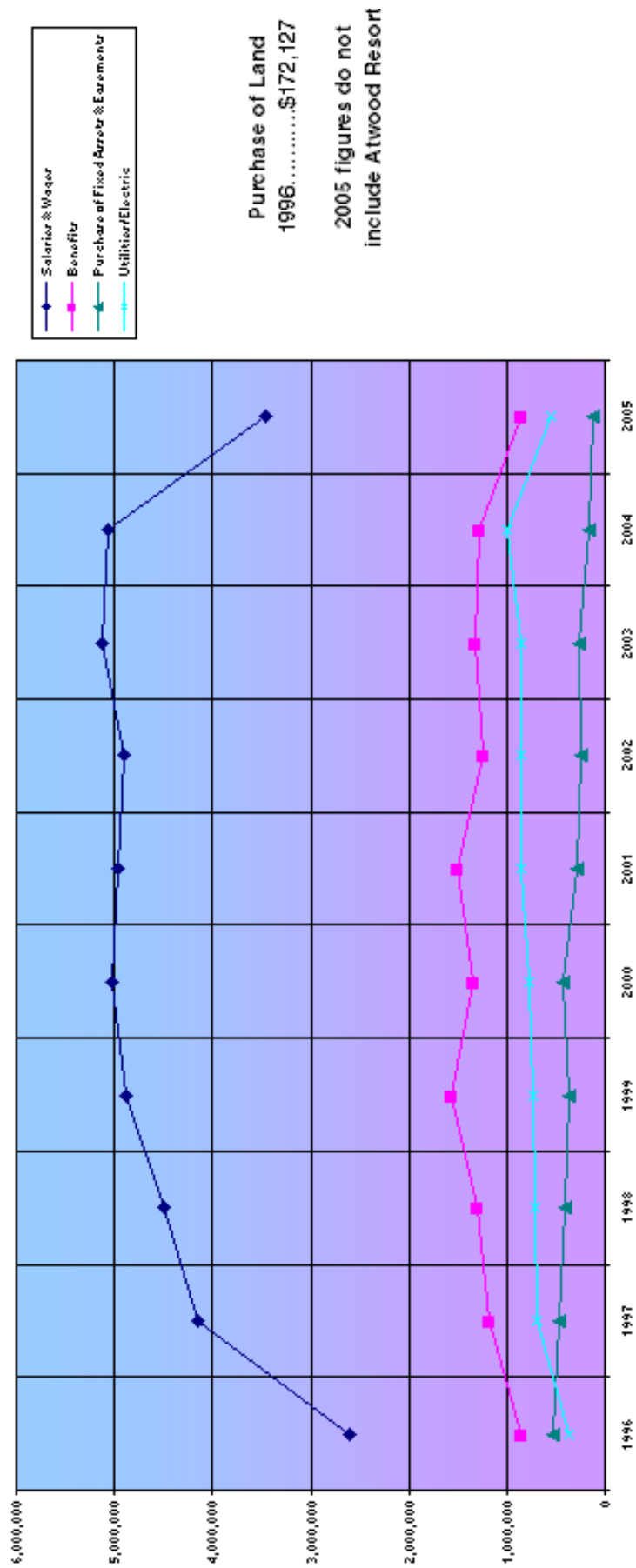
The following charts represent the financial history of the Muskingum Watershed Conservancy District over the past ten years (*information source: 1995-2004 Annual Reports of Operations*).

**Chart 1**  
**Year End Cash Balance/Receipts and Disbursements**

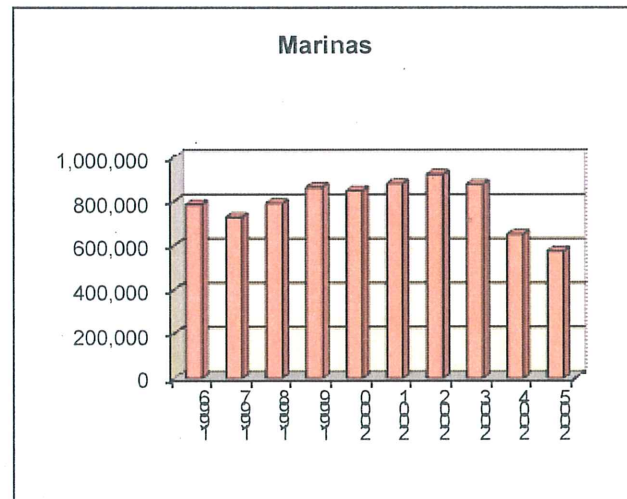
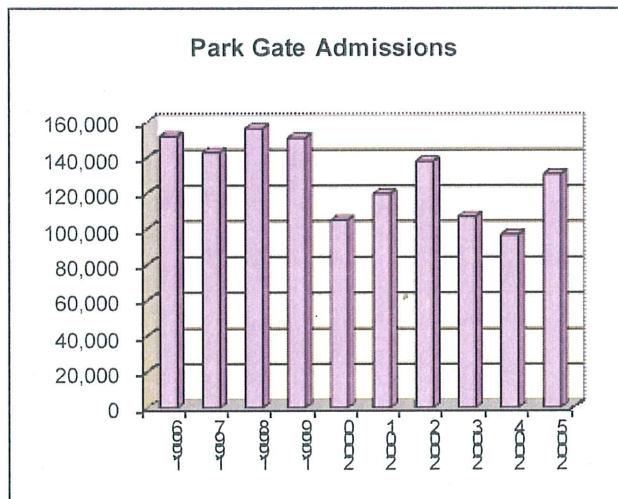
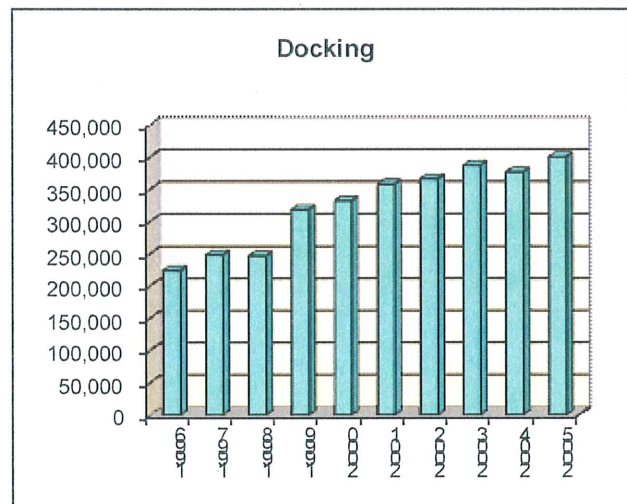
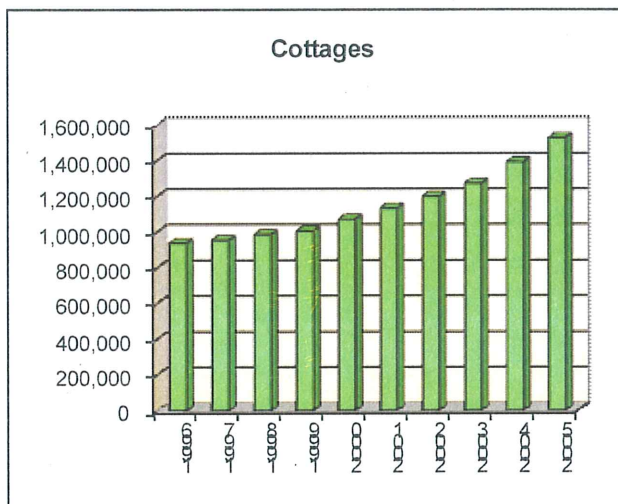
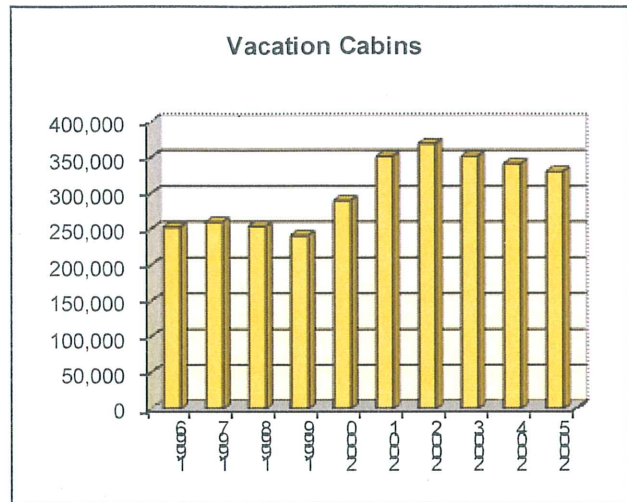
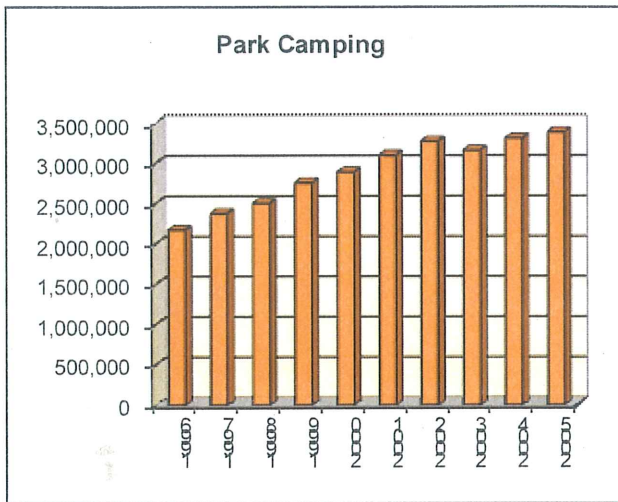




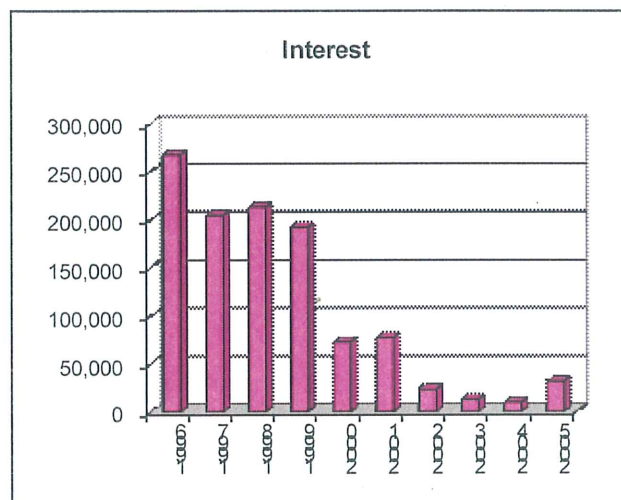
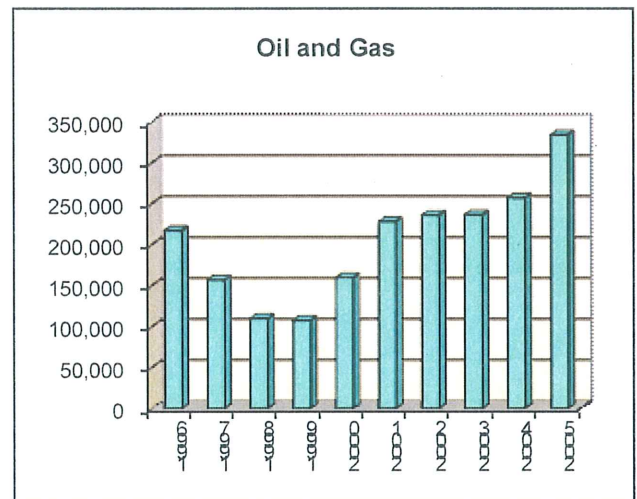
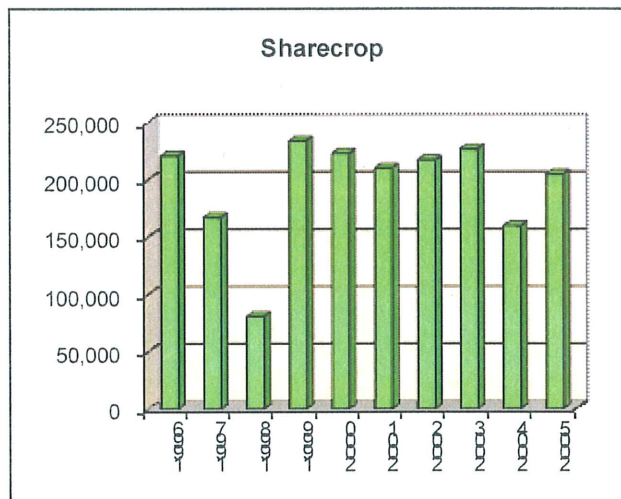
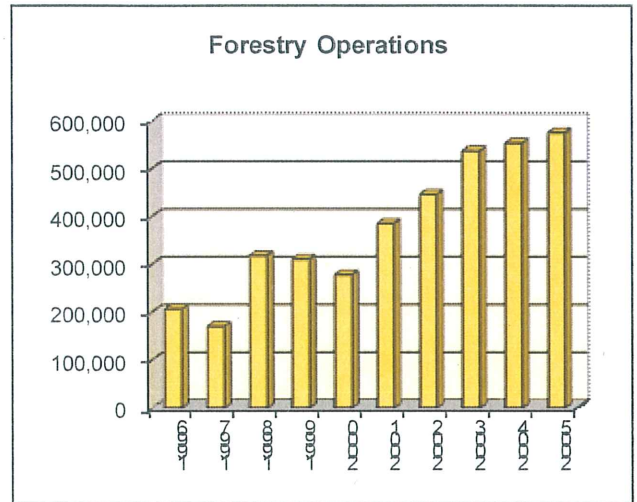
**Chart 2**  
**Major Expenses by Category**



### Chart 3 Major Revenue Sources



**Chart 3**  
**Major Revenue Sources continued**



# Land and Forestry Operations: Total Cash Receipts by Reservoir

as of December 31, 2005

	Agricultural, Building, and Lot- Acres Leased	Land and Building Rentals	Gas, Oil, and Coal	Cash Rent and Sharecrops	Timber	Pulpwood	Totals
Atwood			132,460.50			62,440.27	194,900.77
Beach City	60.30	2,547.52	25,084.70	4,140.00		4,530.80	36,303.02
Bolivar			22,983.56				22,983.56
Charles Mill	25.00	4,060.00	11,308.86		11,216.76	5,910.17	32,495.79
Clendening			638.59				638.59
Dover			72,032.51				72,032.51
Leesville					15,378.80	43,231.82	58,610.62
Mohawk	889.70		15,932.65	116,889.82	231,437.00	12,015.03	376,274.50
Mohicanville			56.00				56.00
Piedmont						49,494.36	49,494.36
Pleasant Hill	150.00	8,871.75	8,070.24	6,064.50	7,020.53		30,027.02
Seneca	7.00	11,460.00	21,223.93		132,775.40	249.12	165,708.45
Tappan	132.00	4,715.00	6,633.89	660.00			12,008.89
Wills Creek	506.75	3,383.00	18,231.25	76,887.58			98,501.83
<b>Totals</b>	<b>1,770.75</b>	<b>35,037.27</b>	<b>334,656.68</b>	<b>204,641.90</b>	<b>397,828.49</b>	<b>177,871.57</b>	<b>1,150,035.91</b>

# Recreation Operations: Total Cash Receipts by Reservoir

as of December 31, 2005

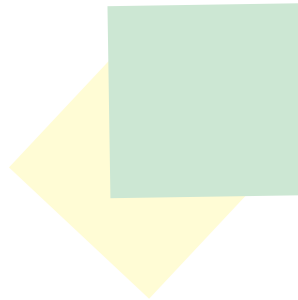
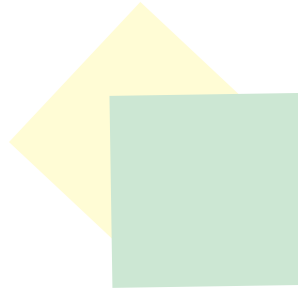
	ODNR	Lake Patrol	Cottages, Clubs, and Dock Sites	Road, Water and Sewer Maintenance	Marina Operations	Park Operations	Total Recreation
Atwood	8,733.14	5,966.00	591,215.25		217,424.00	976,668.77	1,800,007.16
Beach City	1,102.68						1,102.68
Bolivar			1,728.00				1,728.00
Charles Mill	4,313.12	4,000.00	290,090.92	31,240.89	74,559.97	487,928.60	892,133.50
Clendenning	4,195.08	4,325.00	3,234.00		77,793.53		89,547.61
Dover							0.00
Leesville	10,202.58	4,000.00	216,745.00		55,299.61	88,034.08	374,281.27
Mohawk & Kokosing						75,075.02	75,075.02
Mohicanville							0.00
Piedmont	6,134.62	4,000.00	183,244.37		69,038.79		262,417.78
Pleasant Hill	10,735.80	4,075.00	130,261.42		36,942.55	486,789.43	668,804.20
Seneca	7,033.64	4,000.00	334,058.00	18,077.16	42,244.62	1,068,198.02	1,473,611.44
Tappan	9,133.02	4,225.00	222,406.67		59,560.72	967,111.43	1,262,436.84
Wills Creek	1,063.06		16,171.00				17,234.06
<b>Totals</b>	<b>62,646.74</b>	<b>34,591.00</b>	<b>1,989,154.63</b>	<b>49,318.05</b>	<b>632,863.79</b>	<b>4,149,805.35</b>	<b>6,918,379.56</b>



# Grant Applications and Awards

as of December 31, 2005

Funding Source and Project Name	Total Project Cost	Grant Award	MWCD Match
<b>Federal Emergency Management Agency</b>			
Disaster #1580 (January 2005 Flood)	122,000.00	110,000.00	12,000.00
<b>Ohio Department of Natural Resources, Division of Watercraft: Marine Patrol Grant Program</b>			
MWCD Lake Patrol	122,760.00	32,000.00*	90,760.00
<b>Ohio Department of Natural Resources, Division of Watercraft: Boating Safety Education Grant Program</b>			
Safe Boating and Fishing Festival	15,000.00	7,790.00	in-kind administration
<b>Ohio Bureau of Workers' Compensation Drug-Free Workplace Program</b>			
MWCD Drug-Free Workplace Program	6,150.00	4,600.00	1,550.00
<b>Ohio Public Works Commission Clean Ohio Conservation Fund</b>			
Yoho Cemetery/Seneca Lake Riparian Corridor Project	15,000.00	11,250.00	3,750.00
<b>U.S. Department of Justice</b>			
Personal Body Armor for MWCD Law Enforcement Officers	2,750.00	1,375.00	1,375.00
<b>State of Ohio Operating Budget</b>			
Conservation Program	171,750.00	141,000.00	30,750.00
Wills Creek Reservoir Improvements	1,500.00	1,500.00	in-kind administration



# APPENDIX

# Parks

Park	Superintendent	Phone	Fax	Email Addresses
Atwood Lake Park 4956 Shop Road NE Mineral City, OH 44656	Tony Luther	330-343-6780	330-343-5454	tluther@mwcdlakes.com atwood@mwcdlakes.com
Charles Mill Lake Park 1277A State Route 430 Mansfield, OH 44903	Dan Mager	419-368-6885	419-368-4912	dmager@mwcdlakes.com charlesmill@mwcdlakes.com
Pleasant Hill Lake Park 3431 State Route 95 Perrysville, OH 44864	Dan Mager	419-938-7884	419-938-7884	dmager@mwcdlakes.com aseib@mwcdlakes.com pleasanthill@mwcdlakes.com
Seneca Lake Park 22172 Park Road Senecaville, OH 43780	Gary Parrish	740-685-6013	740-685-6770	gparrish@mwcdlakes.com seneca@mwcdlakes.com
Tappan Lake Park P.O. Box 29 Deersville, OH 44693	John Birney	740-922-3649	740-922-6086	jbirney@mwcdlakes.com tappan@mwcdlakes.com



# Marinas

Marina	Operator	Phone	Fax
Atwood Lake Boats (West) 9298 Atwood Lake Road NE Mineral City, OH 44656	C. Brian Valot www.atwoodlakeboats.com atwood @tusco.net	330-364-4703	330-364-6358
Atwood Sail and Power Marina (East) P. O. Box 57 Dellroy, OH 44620	C. Brian Valot www.atwoodlakeboats.com atwoodeast@tusco.net	330-735-2323	330-364-6358
Charles Mill Marina P. O. Box 3123 Lexington, OH 44904	Robert Schraedly www.charlesmillmarina.com info@charlesmillmarina.com	419-368-5951	419-368-3900
Clendening Marina 7910 Bose Road Freeport, OH 43973	Rob Ryser www.clendeninglake.com cni@1stnet.net	740-658-3691	740-658-3596
Leesville Clow's Landing 4131 Deer Road SW Bowerston, OH 44695	Sue Clow web.tusco.net/clowsmarina clowsmarina@tusco.net	740-269-5371	740-269-1360
Leesville Petersburg Marina 2126 Azalea Road SW Carrollton, OH 44615	Greg Turner www.petersburgmarina.com info@petersburgmarina.com	330-627-4270	330-627-2490
Piedmont Marina 32281 Marina Road Freeport, OH 43973	Terry Mason	740-658-3735	740-658-3713
Pleasant Hill Marina P. O. Box 3123 Lexington, OH 44904	Robert Schraedly	419-938-6488 (summer only)	
Seneca Marina P. O. Box 128 Senecaville, OH 43780	Heinlein Properties, Inc. Roger Barack	740-685-5831	740-685-3633
Tappan Marina 33315 Dennison-Cadiz Road Scio, OH 43988	Cathy and Gary Cramblett Sandra and Richard Henry	740-269-2031	740-269-8002

# Governing Bodies

## Conservancy Court

### **Ashland County**

Honorable Damian J. Vercillo

### **Belmont County**

Honorable John M. Solovan II

### **Carroll County**

Honorable William J. Martin

### **Coshocton County**

Honorable Richard I. Evans

### **Guernsey County**

Honorable David A. Ellwood

### **Harrison County**

Honorable Michael K. Nunner

### **Holmes County**

Honorable Thomas C. Lee

### **Knox County**

Honorable James Ronk

### **Licking County**

Honorable Jon R. Spahr

### **Morgan County**

Honorable D. W. Favreau

### **Muskingum County**

Honorable Mark Fleegle

### **Noble County**

Honorable John W. Nau

### **Richland County**

Honorable James D. Henson

### **Stark County**

Honorable Jim James

### **Summit County**

Honorable Jane Bond

### **Tuscarawas County**

Honorable Edward E. O'Farrell

### **Washington County**

Honorable Timothy A. Williams

### **Wayne County**

Honorable Mark K. Wiest

## Board of Directors

Harry C. Horstman, President  
(Scio)

Term expires June 3, 2010

Steve Kokovich, Vice President  
(New Concord)

Term expires June 3, 2008

David E. Brightbill  
(Lower Salem)

Term expires July 18, 2007

Joanne Limbach  
(New Philadelphia)

Term expires June 8, 2006

Thomas L. Tribbie  
(Cambridge)

Term expires July 18, 2009

## Board of Appraisers\*

Thomas A. Roe, Chairman  
(Wooster)

Term expires June 3, 2010

James Navratil  
(Medina)

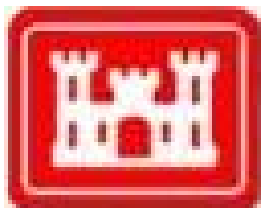
Term expires June 13, 2008

Mark J. Waltz  
(Dover)

Term expires June 3, 2008

*\*ADMINISTRATIVE NOTE: Dates for the terms of the Board of Appraisers were printed incorrectly in previous reports. These are the corrected term dates.*

## Cooperating Agencies



**US Army Corps  
of Engineers**



**Ohio  
Department of  
Natural Resources**



**U.S.  
Forest  
Service**



**Natural Resources  
Conservation Service**



**U.S. Geological Survey**



**Ohio  
Department  
of  
Transportation**



**Ohio  
Department  
of  
Agriculture**



**Ohio  
Agricultural  
Research and  
Development  
Center**



**Ohio  
Environmental  
Protection Agency**

# Conservancy District Staff

(as of December 31, 2005)

## Administration

John M. Hoopingarner Executive Director/Secretary  
Mark Jukich ..... Manager of Operations  
Mary Burley ..... Human Resources Coordinator  
Cindi Coutts ..... Development Coordinator  
Kelli Karns ..... Office Assistant  
Karen Miller ..... Executive Assistant  
Darrin Lautenschleger ... Public Information Officer  
Scott Tritt ..... Safety Coordinator

## Engineering

Richard A. Bible ..... Chief Engineer  
Randy Canfield ..... Equipment Operator  
Alan Edwards ..... Assistant Utilities Coordinator  
Thomas P. Fisher ..... GIS Specialist  
Gwen Floyd ..... Project Assistant  
Bruce Horsfall ..... Equipment Supervisor  
Robert Jones ..... Equipment Operator  
Jack Kibble ..... GIS/CAD Technician  
Jeffrey Lacheta ..... Project Coordinator  
Darrell Larkin ..... Equipment Operator  
Eric Maurer ..... Utilities Operator  
Deborah J. Russell . Chippewa Watershed Specialist  
Mark Shultz ..... Engineering Technician  
Michael Weber ..... Utilities Coordinator  
Phil Wolfe ..... Utilities Operator

## Finance

James B. Cugliari Chief Financial Officer/Treasurer  
Colby Byrom ..... Accountant  
Stephen Demuth ..... Systems Coordinator  
Jayne Ann Fankhauser ..... Accounting Clerk  
Rebecca Warfield ..... Accounting Clerk

## Natural Resources

Mark Swiger ..... Natural Resources Administrator  
James Bishop ..... Resource Coordinator  
Donnie Borland ..... Lease Coordinator  
Peggy May ..... Lease Assistant  
Tricia Miller ..... Administrative Assistant  
Bernie Schreiner ..... Resource Specialist  
Tom Stanley ..... Lease Technician  
John Traxler ..... Lease Technician

## Recreation-Parks

Scott D. Barnhart ... Parks Coordinator/Chief Ranger  
Dave Olsafsky ..... Maintenance Specialist  
Michael Govanello ..... Lake Ranger Supervisor  
Troy Noice ..... Lake Ranger

## Atwood Lake Park

Tony Luther ..... Park Superintendent  
Jeremy G. Hoffer ..... Assistant Park Superintendent  
Edward L. Davy ..... Assistant Park Superintendent  
Joan Wilson ..... Administrative Assistant  
Ralph H. Long ..... Park Ranger  
Shawn Tharp ..... Park Patrol  
Joe Swaton ..... Park Technician  
Greg Russell ..... Park Technician  
Terry Genet ..... Park Technician  
William Myers ..... Facilities Attendant

## Charles Mill Lake Park

Dan Mager ..... Regional Park Superintendent  
Steven Rice ..... Assistant Park Superintendent  
Candace Zeger ..... Administrative Assistant  
Dave Filipak ..... Park Technician  
Daniel Atterholt ..... Park Technician  
Corey Tedrow ..... Park Technician  
James Braeunig ..... Ranger/Technician

## Pleasant Hill Lake Park

Dan Mager ..... Regional Park Superintendent  
Andy Seib ..... Assistant Park Superintendent  
William Martin, Jr .... Assistant Park Superintendent  
Sue Williams ..... Administrative Assistant  
Craig Williams ..... Park Technician  
Shawn Mahoney ..... Park Technician

## Seneca Lake Park

Gary L. Parrish ..... Park Superintendent  
Lynn E. Lyons ..... Assistant Park Superintendent  
Lucas Pace ..... Assistant Park Superintendent  
Linda Leach ..... Park Administrative Assistant  
William D. Mallett ..... Park Ranger  
Troy Hannahs ..... Park Technician  
Mark Lashley ..... Park Technician

## Tappan Lake Park

John Birney ..... Park Superintendent  
Micheal J. McGlothlin Assistant Park Superintendent  
Jared Oakes ..... Assistant Park Superintendent  
Gina Ferri ..... Administrative Assistant  
Paul Banks ..... Park Technician  
David Schuler ..... Park Technician  
Michael Cable ..... Ranger/Technician  
Jon Little ..... Ranger/Technician  
Rose DeLong ..... Clerical Assistant

# MWCD Facilities

Description	Atwood	Beach City	Charles Mill	Clendenning	Leesville	Piedmont	Pleasant Hill	Seneca	Tappan	Wills Creek
Horsepower limit	25	10	10	10	10	10	unlimited	399	399	10
Acres of water	1540	420	1350	1800	1000	2270	850	3550	2350	900
Acres of land	3000	930	2000	4750	2600	4372	1345	4060	5000	4846
Conservation pool elevation*	928	948	997	898	963	913	1020	832.2	899.3	742
Spillway elevation **	941.0	976.5	1020.0	910.5	977.5	924.6	1065.0	742.5	909.0	779.0
Maximum depth (in feet)	38	13	12	38	43	33	50	27.2	29.3	22
Average depth (in feet)	16.3	4.1	5.5	15.5	19.5	14.8	15.9	12.3	14.9	6.7
Park										
Year round camping										
Seasonal camping rates										
Group camping										
Hot showers										
Modern restrooms										
Electric hookups										
Full hookups										
Swimming beach										
Hiking trails										
Activity center										
Nature center										
Group shelters										
18-hole golf course										
Full service marina	2		1	1	2	1	1	1	1	
<b>Overnight lodging</b>										
Resort										
Park vacation cabins										
Marina motel/cabins										
Camper cabins										
*Conservation pool is a lake surface elevation which is maintained during the boating season, unless affected by the operation of the dam for flood control, or by drought. Conservation pool is measured in feet above sea level.										
**Spillway elevation (the channel near the dam for surplus water) is measured in feet above sea level.										

# Fish Species in MWCD Reservoirs

Description	Atwood	Beach City	Charles Mill	Clendenning	Leesville	Piedmont	Pleasant Hill	Seneca	Tappan	Wills Creek
Muskellunge										
Northern Pike										
Channel Catfish										
Flathead Catfish										
Bullheads										
White Bass										
Striped Bass										
Largemouth Bass										
Smallmouth Bass										
Crappie										
Bluegill										
Yellow Perch										
Saugeye										
Hunting *										
Trapping *										
*Through an agreement, hunting, trapping, and fishing activities are regulated by the ODNR Division of Wildlife.										

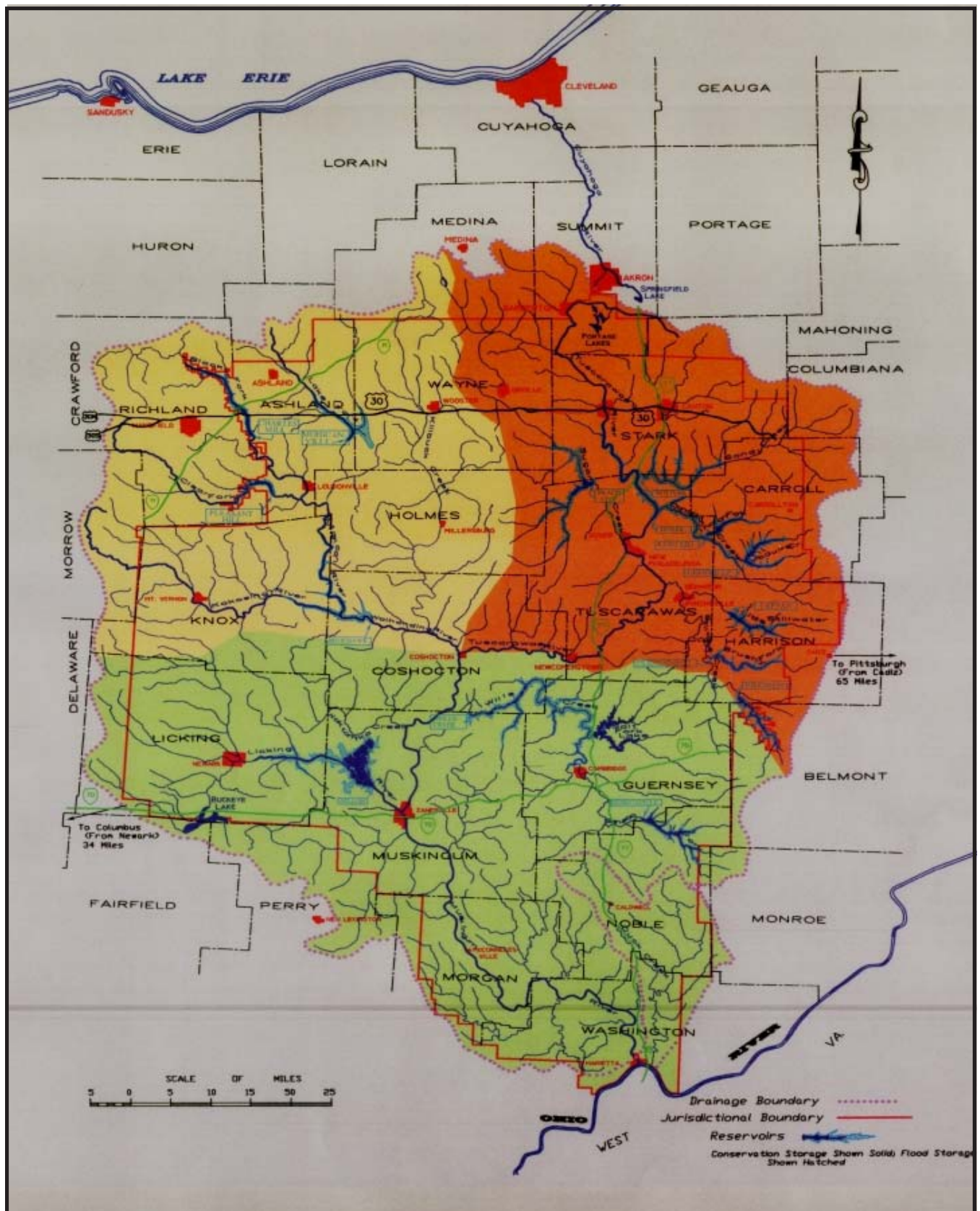
# Map of MWCD Counties and Jurisdictional Boundary



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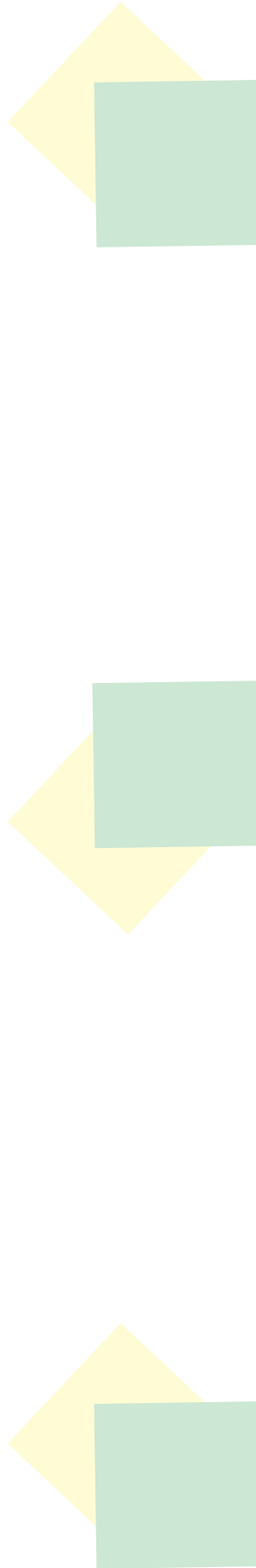


# Map of MWCD Drainage Area



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# FOUNDATION



# Muskingum Watershed Conservancy Foundation



The Muskingum Watershed Conservancy Foundation (Foundation) is a publicly supported charitable organization dedicated to supporting the mission of the Muskingum Watershed Conservancy District (MWCD). The Foundation is a 501(c)(3)

organization that can provide contributors with a wide array of charitable giving options.

Thanks to the generosity and loyal support of its contributors, the Foundation was able to continue providing grant support to the MWCD throughout 2005.

Foundation grant awards consisted of a combination of on-going and new projects. Grants were awarded from the James R. Pitney Fund to continue MWCD law enforcement training efforts. The Foundation Board of Trustees approved a first-time grant request from the MWCD and North Central Ohio Safe Boating Council seeking support for a safe boating and fishing festival. The festival was held at Pleasant Hill Lake Park on June 18, 2005. Included among the activities were fishing lessons for children and educational boating sessions for adults and children.

For the past several years, the Foundation has participated in MWCD Clean Ohio Conservation Fund projects focused on shoreline stabilization and watershed protection. It is anticipated that project applications of this nature will continue to be submitted by the MWCD. Due to the strong growth of income generated by the MWCD General Endowment Fund, funds are available to fulfill conservation project requests.

The Foundation remains committed to its pledge of support to the MWCD effort for the reappraisal of benefits and amendment to the official plan to establish a stable source of funding for long-term maintenance of the reservoirs.

Foundation fundraising activities also consisted of a

combination of established and new events. The seventh annual golf outing produced a net profit of \$5,500.00. The annual barbecue and auction held at Charles Mill Lake Park raised over \$3,000.00 for the James R. Pitney Law Enforcement Fund. Dedication of a new Charles Mill ball field in memory of James Pitney also generated funds for law enforcement training. The Atwood Fall Festival contributed \$5,700.00 to the Atwood Park Fund.

The Sailing Buckeyes Yacht Club conducted their annual Atwood Cup Regatta to benefit the Thomas W. Hudson Charitable Endowment Fund. A record-setting amount of \$3,400.00 was raised at this year's event. A new fundraising event for the Hudson Fund was a 2.75 mile benefit swim from Atwood Marina West to the Atwood Yacht Club that raised over \$2,100.00 for conservation and preservation projects for Atwood Lake.

MWCD employees continued to play a very important role in the growth of the Foundation. Many employees chose to contribute through a payroll deduction program. In 2005, employees contributed over \$3,000.00. Members of the MWCD Board of Directors contributed an additional \$2,000.00. The Foundation also received charitable contributions throughout the year in the form of honorary and memorial gifts.

## MWCF

### Mission Statement

The Muskingum Watershed Conservancy Foundation is dedicated to providing financial support for the economic needs within the Muskingum Watershed Conservancy District by providing conservation, recreation and flood control benefits for present and future generations while helping donors meet their charitable goals.

Operating costs continued to be held below twenty percent primarily due to the fact that the MWCD provides administrative personnel and office

space. Over eighty percent of all contributions are used to provide support for projects that directly benefit the MWCD.

Members of the Foundation Board of Trustees and officers for 2005 were:

John M. Hoopingarner ..... Chairman  
David E. Brightbill ..... Vice-Chairman  
Joseph J. Sommer ..... Member  
Harry C. Horstman ..... Member  
John E. Hildreth ..... Member  
Cindi D. Coutts ..... Secretary/Treasurer

If you are in need of assistance in developing a charitable contribution plan, contact Cindi Coutts at (330) 343-6647, extension 225 or by email at [ccouts@muskingumfoundation.org](mailto:ccouts@muskingumfoundation.org).



*George Praznik (L), Bob Hogg, Joyce Pishkur, and Buzz Pishkur.*

## Seventh Annual Golf Outing

The Seventh Annual Golf Outing raised more than \$5,500.00 to support the operating costs of the Foundation. The outing was held September 9, 2005 at the Atwood Lake Resort and Conference Center championship golf course. A total of 23 four-player teams participated in the scramble format tournament. The event also generated many hole sponsors and donations of products and prizes from various organizations and businesses.

The winning team, with a score of 14 under par, was the foursome of Buzz Pishkur, Joyce Pishkur, George Praznik, and Bob Hogg.

Steve Cooper of Canton had a hole-in-one on hole no. 4.

The outing is held annually on the Friday following Labor Day. Mark your calendar and plan to join us on September 8, 2006.

## Web Site

[www.muskingumfoundation.org](http://www.muskingumfoundation.org)

## Email

[info@muskingumfoundation.org](mailto:info@muskingumfoundation.org)

# Contributors to the MWCF Charitable Endowment Fund

Daniel D. Atterholt <sup>2</sup>  
Richard A. Bible <sup>2</sup>  
Bob and Susan Blanke<sup>1</sup>  
Judge Jane Bond \* <sup>1</sup>  
Donnie J. Borland <sup>2</sup>  
David E. Brightbill <sup>1 3</sup>  
Colby Byrom <sup>2</sup>  
Cindi Coutts <sup>1 2</sup>  
Stephen <sup>2</sup> and Jennifer Demuth  
Diana F. Dodds <sup>2</sup>  
Jayne Ann Fankhauser <sup>2</sup>  
Thomas P. Fisher <sup>2</sup>  
Judge Mark C. Fleegle \*  
John R. Grasselli <sup>2</sup>  
John M. Hoopingarner <sup>1 2</sup>  
Mark A. Jukich <sup>2</sup>  
Steve Kokovich <sup>3</sup>  
Stephen J. Kovatch <sup>1</sup>  
Raymond and Laverne Kuczkowski <sup>1</sup>

Darrin Lautenschleger <sup>2</sup>  
C. R. Lawrence  
Joanne Limbach <sup>3</sup>  
Jon Little <sup>2</sup>  
Dan Mager <sup>2</sup>  
Shawn J. Mahoney <sup>2</sup>  
Alvin C. Marsh, Jr. <sup>1</sup>  
William J. Martin, Jr. <sup>2</sup>  
Peggy May <sup>2</sup>  
Tricia Miller <sup>2</sup>  
David and Nancy Parham <sup>1</sup>  
James J. Pringle <sup>1</sup>  
Don Quicksall  
Bernie Schreiner <sup>2</sup>  
Tom Stanley <sup>2</sup>  
Robert W. Teater  
Thomas L. Tribbie <sup>3</sup>  
Candi Zeger <sup>2</sup>  
Donald W. and Mary L. Zimmerman <sup>1</sup>

## **In Memory of Walter L. Cotterman**

Gwen Floyd <sup>2</sup>

## **In Memory of Donna Ann Madden**

Judge John T. Madden

## **In Memory of Bill Ward**

Evalynne Ward <sup>1</sup>

## **In Memory of S. L. "Jack" Frost**

Robert W. Teater <sup>1</sup>

<sup>1</sup> Denotes membership in the Muskingum Watershed Conservancy Foundation

<sup>2</sup> Denotes employee of Muskingum Watershed Conservancy District

<sup>3</sup> Denotes member of the Muskingum Watershed Conservancy District Board of Directors

\* Denotes member of the MWCD Conservancy Court



# Contributors to the Thomas W. Hudson Charitable Endowment Fund

Atwood Yacht Club  
Dave Bolanz <sup>1</sup>  
Thomas A. and Mary Alice Bolar <sup>1</sup>  
Dick and Helen Brooks  
Karol Burkhart Lindow  
Rex and Leslie Carper  
Craig and Mary Carson  
Gary and Bonne Crigger  
David and Janet Dale <sup>1</sup>  
George and Bessie Demis  
Phil Eberhart  
Glenn Enslen  
Rick and Marcia Enslen  
Frank and Sharon Fitch <sup>1</sup>  
John <sup>2</sup> and Susan Hoopingarner <sup>1 2</sup>  
Robert and Christina Hudson  
Clara Huffman  
Mike Humphries  
Gary and Bobbie Jones  
Fritz Koltermann  
Steve J. Kovatch <sup>1</sup>  
Robert and Linda Kuchner  
Erwin M. Lauffer

Gary and Judy Lenhart <sup>1</sup>  
E. Jason McCoy  
James L. McWhorter, Sr.  
James and Jolene McWhorter  
Robert and Kathleen Meyer <sup>1</sup>  
Jeff and Jennifer Morgan  
Glenn and Marjorie Patterson  
William E. and Marjorie M. Quicksall <sup>1</sup>  
Brian Redmond  
Jim and Pat Ripple  
Tony Rozler  
Joe and Mary Louise Russ  
Sailing Buckeyes Yacht Club, Inc.  
Tom Simmelink  
Joe and Virginia Sirgo  
Dan and Joni Stahura  
Philip Stern  
Tom Turner  
Ric Underwood  
Brian and Chris Valot  
Randy Wells <sup>1</sup>  
Shirley A. Wigginton <sup>1</sup>  
Mary Ellen Williams

## **In Memory of Dorothy Thomas**

Joe and Virginia Sirgo

## **In Memory of C.K. Dennis**

Mary Ellen Williams

## **In Memory of Joseph S. Sirgo**

James and Jolene McWhorter

<sup>1</sup> Denotes membership in the Muskingum Watershed Conservancy Foundation

<sup>2</sup> Denotes employee of Muskingum Watershed Conservancy District

## **Contributors to the Atwood Park Fall Festival Fund**

Atwood Fall Festival Admission Fees (12.5%)

James and Marlene Everson <sup>1</sup>

## **Contributors to the James R. Pitney Law Enforcement Fund**

Dan Atterholt <sup>2</sup>

Mary Burley <sup>2</sup>

Dan Mager <sup>2</sup>

Shawn Mahoney <sup>2</sup>

Bill Martin <sup>2</sup>

Judge and Mrs. Michael McKinley

Andy Seib <sup>2</sup>

Charles Mill Park Barbecue and Silent Auction

## **Contributors to the Regis Wissler Seneca Park Endowment Fund**

Ray and Laverne Kuczkowski <sup>1 3</sup>

Harold and Sandy Leith <sup>1</sup>

<sup>1</sup> Denotes membership in the Muskingum Watershed Conservancy Foundation

<sup>2</sup> Denotes employee of Muskingum Watershed Conservancy District

<sup>3</sup> Denotes member of the Muskingum Watershed Conservancy District Board of Directors

\* Denotes member of the MWCD Conservancy Court



# Members of the Muskingum Watershed Conservancy Foundation

Allyn and Susan Adams  
James W. Bates <sup>3</sup>  
Robert G. Blanke <sup>3</sup>  
David Bertsch  
David Bolanz  
Thomas A. Bolanz  
Judge Jane Bond  
David E. Brightbill <sup>3</sup>  
Karol Burkhardt-Lindow  
Curtis B. Copeland <sup>3</sup>  
Cindi Coutts <sup>2</sup>  
George J. and Bessie Demis  
James R. and Molly B. Demuth  
Thomas A. and Nancy S. Depler  
Larry and Kathy Dill  
James and Marlene Everson  
Dr. Bao Qi Feng  
Frank and Sharon Fitch  
Fuller, Mossbarger, Scott & May Engineers, Inc.  
Richard M. Hanhart  
The Hermes Foundation  
Faye A. Heston <sup>3</sup>  
John E. Hildreth <sup>3</sup>  
Dale Hileman  
John M. Hoopingarner <sup>2</sup>  
Harry <sup>3</sup> and Dee Horstman <sup>3</sup>  
Shirley A. Johnson  
Martha S. Jones  
Stephen J. Kovatch  
Raymond and Laverne Kuczkowski <sup>3</sup>  
Craig B. Laughlin  
Bill and Lucille Lebold

Harold and Sandy Leith  
Gary and Judy Lenhart  
Alvin C. Marsh, Jr.  
Jeff and Tamara Mathias  
E. Jason McCoy  
Jan McInturf  
Harper and Darlene Mellott  
Robert and Kathleen Meyer  
Dr. Ted L. Napier  
Scott and Ann O'Donnell <sup>3</sup>  
David and Nancy Parham <sup>3</sup>  
Buzz Pishkur  
Ronald and Marilyn Pissocra  
Kevin T. and Susan G. Power  
James J. Pringle  
Bill and Marjorie Quicksall  
Joseph J. Sommer  
J.M. and Melissa Sowle  
Gary and Marty Spahr  
Philip Stern  
Paul and Phyllis Taylor  
Robert W. Teater  
Marv Touse  
C. Brian Valot  
Evalynne Ward  
Randy Wells  
Shirley A. Wigginton  
David Williams Associates, Inc.  
Thomas F. Zarfoss  
Donald W. and Mary L. Zimmerman  
Mark and Michelle Zollinger

<sup>2</sup> Denotes employee of Muskingum Watershed Conservancy District

<sup>3</sup> Denotes member of Muskingum Watershed Conservancy District Board of Directors or Development Advisory Committee