

ANNUAL REPORT OF OPERATIONS

2009

MUSKINGUM WATERSHED
CONSERVANCY DISTRICT

mwcd.org

“Responsible Stewards”

Table of Contents



MWCD Mission Statement

Responsible stewards dedicated
to conservation, recreation and flood control
in the Muskingum River Watershed,
striving to enhance the quality of life
in the region.

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Section 1

• NARRATIVE •

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History

The Muskingum River Watershed is the state's largest wholly contained watershed.

It also has a rich history dating to the state's worst natural disaster on record.

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.

Periodic droughts also have caused havoc for growing crops, operating farms and have reduced water supplies.

In the 1800s early settlers came to the Muskingum River Valley in eastern Ohio for the abundance of natural resources, dense forests and excellent crop soil. As trees were cleared, 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. A conservation amendment to the Ohio Constitution was effective in 1913. In 1914, the Ohio Conservancy Act became effective.

The Muskingum Watershed Conservancy District (MWCD) was created and continues today as a result of those identified needs.

The MWCD was created in 1933 as a separate political subdivision to develop and implement a plan for flood reduction and water conservation pursuant to the Conservancy Act.

The district encompasses 20 percent of the state and 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 Official Plan, the MWCD was responsible for raising funds and planning, constructing and administering flood reduction and water 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.



Replica of a postcard that was available in the circa 1950s of "Dover Dam on Tuscarawas River, between Canton, Dover, and New Philadelphia, Ohio."

In 1939, the Federal Flood Control Act transferred flood control operations to the U.S. Army Corps of Engineers (USACE). The MWCD partners with the USACE in the operation of the system of dams and reservoirs and is responsible for conservation and recreation on its land 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 10 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 and are commonly identified as “dry dams.”

The MWCD’s headquarters is located in New Philadelphia. The Conservancy District is governed by a five-person Board of Directors. The policies of the Board are administered on a day-to-day basis by the executive director/secretary and his staff.

The system of dams and reservoirs in the Muskingum River Watershed has tamed the watershed and led to scenic 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.

In 2009, the MWCD Board of Directors took a major step to protect the infrastructure and ensure its effective operation for future generations when it implemented the Conservancy District’s Amendment to the Official Plan originally adopted in 2005. The maintenance work outlined in the plan will spur the MWCD to participate with the USACE to repair aged dams and also be involved with other agencies interested in improving water conservation and quality, and flood reduction throughout the watershed. Funding for these non-recreational purposes is provided through a maintenance assessment levied yearly on all benefited properties located in the District.



The Muskingum Watershed Conservancy District main office facility is located at 1319 Third Street NW in New Philadelphia, Ohio.

Introduction

“Responsible stewards dedicated to conservation, recreation and flood control in the Muskingum River Watershed, striving to enhance the quality of life in the region.”

At the beginning of 2009, the Muskingum Watershed Conservancy District (MWCD) took a hard look at its past, its present and its future as it established goals for the year. The results of that internal review came as the MWCD began to implement the Amendment to the Official Plan of the MWCD that was approved by the Conservancy Court and Board of Directors in 2005.

The Amendment to the Official Plan is a document providing for a plan for maintenance for the continued safe and effective operation of the system of reservoirs and dams that produce the benefits of flood reduction and water conservation in the Muskingum River Watershed. The plan also calls for involvement by the MWCD in programs and projects that produce benefits from throughout the watershed, the state’s largest wholly contained watershed covering more than 8,000 square miles.

One of the major results of the MWCD’s overall review in 2009 was the adoption of an updated mission statement that reads: “Responsible stewards dedicated to conservation, recreation and flood control in the Muskingum River Watershed, striving to enhance the quality of life in the region.”

The updated mission serves as a guidepost for the MWCD and its staff as it carries out its goals each and every day. In 2009, the MWCD was presented with and identified many opportunities to continue its effort to carry out its updated mission.

The first “significant event” attached to the Amendment to the Official Plan occurred on July 4, 2009, when the MWCD and the U.S. Army Corps of Engineers (USACE) held a formal ceremony to solidify their commitments to rehabilitate and maintain Dover Dam through a multi-year construction project. The dam is one of five projects that the USACE has said will need to be rehabilitated in upcoming years – and will likely cost more than \$600 million when they are completed. The MWCD – the committed local cost-share sponsor for those projects – will provide more than \$100 million for the work that also will protect and create jobs through the investment of the dollars in the watershed’s communities.



The Walhonding Region

The Walhonding Region is comprised of Ashland, Richland, Knox and portions of Wayne, Holmes and Coshocton counties. The reservoir system in this region includes Charles Mill, Mohicanville, Mohawk, North Branch Kokosing and Pleasant Hill.

The Tuscarawas Region

The Tuscarawas Region is comprised of Carroll, Stark, Tuscarawas, Harrison and portions of Summit, Wayne, Holmes, Belmont and Coshocton counties. The reservoir system in this region includes Atwood, Beach City, Bolivar, Clendening, Dover, Leesville, Piedmont and Tappan.

The Lower Muskingum Region

The Lower Muskingum Region covers Licking, Muskingum, Guernsey, Morgan and portions of Coshocton, Noble and Washington counties. The reservoir system in this region includes Dillon, Senecaville and Wills Creek.

The MWCD will pay for the costs associated with the Amendment to the Official Plan through the collection of an assessment of the owners of nearly 500,000 parcels of property in the watershed that receive the legally recognized benefits from the operation of the reservoirs and dams.

Other projects associated with the Amendment to the Official Plan include partnering with other agencies and organizations for projects that protect and enhance flood reduction and water conservation in the Muskingum River Watershed, as well as the protection of the MWCD reservoirs from the ravages of time and sedimentation over the past 70-plus years.

The MWCD is a political subdivision of the State of Ohio and was organized to develop and implement a plan to reduce flooding and provide water for beneficial public uses in the watershed.

Since the construction of the reservoirs and dams that make up the system – a total of 16 dams are operated by the USACE with the MWCD managing much of the reservoir space behind the dams – the federal government reports that more than \$7 billion of potential property damage from flooding has been spared.

And in the reservoirs, more than 5.5 million visitors enjoy the 38,000 acres of land and 16,000 acres of water managed by the MWCD, most of which is open for free public access.

Together, the Official Plan of the MWCD and the Amendment to the Official Plan of the MWCD have protected and will continue to protect people's lives and properties, and have had the added benefit of contributing to the watershed's economy.

It is the job of the MWCD to maintain this great responsibility through its mission and operations.

The MWCD must continue its role as "responsible stewards" to the system of reservoirs and dams, and more importantly, to the residents and property owners of the Muskingum River Watershed.

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 and the Board of Appraisers.

The Court of the Muskingum Watershed Conservancy District, which traditionally convenes annually in June, held one session during 2009 – on June 6. The session was convened in the Tuscarawas County Courthouse at New Philadelphia.

The Honorable Edward E. O'Farrell (Tuscarawas County) presided over the session.

During the session, the Court heard from Col. Dana Hurst, commander of the Huntington (W.Va.) District of the U.S. Army Corps of Engineers (USACE), who provided a review of USACE projects planned in upcoming years. Col. Hurst told the member judges that the federal government plans to begin major rehabilitation on several dams in the Muskingum River Watershed over the next five-year period and potentially spend more than \$600 million to address the safety and maintenance concerns of the dams.

The Court also approved the 2008 Annual Report of Operations for the MWCD.

Judges of the Court also appointed William P. Boyle, Jr., of Charles Mill Lake in Richland County to a five-year term on the MWCD Board of Directors. Boyle replaced Thomas L. Tribbie of Cambridge in Guernsey County, who retired from the Board of Directors.

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

The Court is scheduled to convene again in June 2010. A complete listing of the members of the Conservancy Court as of December 31, 2009, is located on Page 90 of this report.

Board of Directors

Ohio law mandates that the Muskingum Watershed Conservancy District Board of Directors consist 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, 2009, were:

- 1) William P. Boyle, Jr., of the Charles Mill Lake area, term expires July 18, 2014
- 2) Steve Kokovich of New Concord, term expires June 3, 2013
- 3) Harry C. Horstman of Scio, term expires June 3, 2010
- 4) David L. Parham of the Atwood Lake area, term expires June 8, 2011
- 5) Richard J. Pryce of North Canton, term expires July 18, 2012

Meetings of the Board of Directors are open public sessions and conducted in accordance with the public meetings laws as required by the Ohio Revised Code. A total of 13 meetings were held during 2009 at various locations. 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 2009 on the following dates and locations:

- ▶ January 23, Hampton Inn, New Philadelphia
- ▶ February 20, Kent State University Tuscarawas, New Philadelphia
- ▶ March 20, New Philadelphia City Council Chambers
- ▶ April 17, Stark County Park District, Exploration Gateway, Canton
- ▶ May 22, The Frontier Power Company, Coshocton
- ▶ July 24, Atwood Lake Resort and Conference Center
- ▶ August 10, Atwood Lake Resort and Conference Center
- ▶ August 21, Pritchard-Laughlin Civic Center, Cambridge
- ▶ September 23, New Philadelphia City Council Chambers
- ▶ September 28, Kent State University Tuscarawas, New Philadelphia
- ▶ October 23, The Wilderness Center, Wilmot
- ▶ November 20, Kent State University Tuscarawas, New Philadelphia
- ▶ December 18, Kent State University Tuscarawas, New Philadelphia

Richard J. Pryce served as president of the Board during 2009 while Harry C. Horstman was vice president. Minutes of all meetings are on file in the MWCD's main office at New Philadelphia.

William P. Boyle, Jr.

- Appointed to MWCD Board of Directors on June 6, 2009, to fill vacancy created by retirement of Thomas L. Tribbie of Cambridge
- Retired from The J.M. Smucker Company at Orrville, where he served as President International, Senior Vice President-Director of Marketing and as a member of the company Board of Directors
- Also held positions with Flint Ink Corporation and The Pillsbury Company
- Held rank of first lieutenant in the U.S. Army
- Graduate of Cornell University with bachelor's degree in agricultural economics and master's degree in marketing

William P. Boyle, Jr., owns a cottage on property leased from the MWCD at Charles Mill Lake. The owner of two Ohio farms with formal soil conservation and forestry plans in place, Boyle also has traveled throughout South America with the Farm Bureau to study soil conservation practices.



William P. Boyle, Jr.

Harry C. Horstman

- Appointed to the MWCD Board of Directors on June 8, 2002, to fill 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 organization
- Graduate of Ohio University with a bachelor's degree in education and Kent State University with vocational director's certification



Harry C. Horstman

Harry Horstman has been associated with the Muskingum Watershed Conservancy District for more than 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, and as a member and past chairman of the MWCD's Development Advisory Committee.

Steve Kokovich

- Appointed to 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 University
- Member of New Concord Village Council for many years
- Former 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
- Member of Board of Directors of Evergreen Village, a retirement community at New Concord
- Graduate of Muskingum College, Ohio State University and Ohio University

Steve Kokovich may spend most of his days at Muskingum University, 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, Seneca and Tappan lakes in the region.

Kokovich has taught at Muskingum University since 1976.



Steve Kokovich

David L. Parham

- Appointed to the MWCD Board of Directors on June 10, 2006, to fill vacancy created by fulfillment of two-term service by Joanne Limbach of New Philadelphia
- Member of the MWCD Development Advisory Committee, 2002-06
- Chairman of MWCD Development Advisory Committee, 2004
- Retired attorney from firm in Cleveland, OH
- Former member of Shaker Heights City Council
- President, chairman and/or member of numerous advisory boards and planning committees in community
- Air Force veteran; held the rank of captain
- Graduate of Case Western Reserve University School of Law

David Parham, a cottage site lessee on MWCD-owned property at Atwood Lake, has held numerous positions of leadership in his professional and civic careers. With the MWCD, Parham has served as the chairman of the Conservancy District's Development Advisory Committee and was appointed to the Board of Directors in June 2006.



David L. Parham

Richard J. Pryce

- Appointed to MWCD Board of Directors on Aug. 1, 2007, to fill vacancy created by fulfillment of two-term service by David E. Brightbill of Lower Salem
- Member of MWCD Development Advisory Committee, 2006-07
- Retired president and chief executive officer of Aultman Health Foundation in Stark County with more



Richard J. Pryce

than 20 years of service

- Formerly employed by Arthur Andersen and Co. consulting staff and chief operating officer for St. John Hospital in Detroit
- Member of numerous community and environmental improvement programs, including Citizens for a Better Stark County, Stark County Drainage Task Force, Governor's Commission to Improve Teaching in Ohio and chairman of the Ohio General Assembly's Medicaid Administrative Study Council
- Former U.S. Navy officer
- Graduate of the University of Michigan

Richard J. Pryce hardly has taken the time to sit still since his retirement as the leader of the Aultman Health Foundation, which operates Aultman Hospital at Canton and other healthcare facilities in the region.

While taking a role on a state level to assist with improvements in education and healthcare, he also has kept an eye on his neighborhood and county. Pryce has been appointed to serve on committees by both the Ohio governor's office and the Ohio General Assembly, and participated in Stark County improvement programs.

At the end of 2007, he also was elected to serve as vice president of the MWCD Board of Directors for 2008.

Board of Appraisers

The Muskingum Watershed Conservancy District's Board of Appraisers is a three-member panel responsible for appraising property to be acquired for rights of way, reservoirs and other works of the MWCD and to appraise all benefits or damages resulting from the execution of the Official Plan. Any assessments levied by the Board are apportioned on the basis of appraisal of benefits.

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.

Meetings of the Board of Appraisers are open public sessions and conducted in accordance with Ohio's Public Meetings Law.

Meetings of the Board of Appraisers in 2009 were held on the following dates and locations:

- ▶ February 6, New Philadelphia City Council Chambers
- ▶ May 28, New Philadelphia City Council Chambers
- ▶ September 3, New Philadelphia City Council chambers
- ▶ November 2, Kent State University Tuscarawas, New Philadelphia

Members of the Board of Appraisers as of December 31, 2009, were as follows:

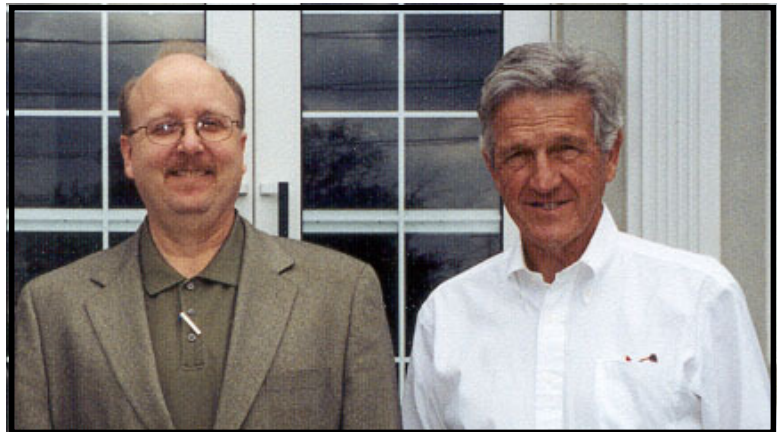
- 1) James Navratil of Medina, term expires June 3, 2010
- 2) Mark J. Waltz of Dover, term expires June 3, 2011
- 3) Open seat created by retirement of Thomas A. Roe from the Board of Appraisers

Mark J. Waltz served as chairman of the Board of Appraisers in 2009. Minutes of all meetings are on file in the MWCD's main office at New Philadelphia.

James Navratil

- Appointed to the MWCD Board of Appraisers on June 30, 1998, to fill vacancy created by the retirement of Jill Lawhead from the Board of Appraisers
- Licensed to sell real estate in Ohio in 1955
- More than 40 years of experience in rural land brokerage and development of rural land in Medina County
- Land development experience including rural residential and commercial
- Served as farm and land consultant for firm responsible for right-of-way land acquisition for I-71 development from Cuyahoga through Morrow counties
- Completed undergraduate credits at Kent State University, Ashland University and John Carroll University
- Completed American Institute of Real Estate Appraisal Courses
- Resident of Medina County

James Navratil is part of a family tradition in real estate that has spanned portions of two centuries. He has provided a broad range of experience and talent to the MWCD Board of Appraisers. Besides his general real estate experience, Navratil has a strong knowledge of the Chippewa Subdistrict of the MWCD. He began his career in real estate with his father, James J. Navratil, who was a farm land broker in Medina County beginning in 1927.



L-R, Mark J. Waltz and James Navratil

Mark J. Waltz

- Appointed to the MWCD Board of Appraisers on June 3, 2003, to fill vacancy created by the retirement of Ronald L. Pissocra from the Board of Appraisers
- Owner of Waltz Appraisal Services at Dover
- State-certified residential appraiser
- Served as chief deputy auditor and senior staff appraiser for Tuscarawas County Auditor's Office from 1981-98
- Field appraiser for Sabre Systems and Service Inc. in numerous Ohio counties from 1978-81
- Completed several real estate and appraisal professional courses
- Graduate of Kent State University with bachelor's degree
- Resident of Tuscarawas County

Mark J. Waltz has a wide range of experience in both the public and private sectors. As a state-certified residential appraiser, Waltz has performed appraisals on properties in much of Ohio. He also completed more than 17 years of work as the chief deputy auditor and senior staff appraiser for the Tuscarawas County Auditor's Office. A member of Dover Rotary, Waltz also has served as a member of the Board of Trustees of the United Way of Tuscarawas County.

Five administrators lead general course for MWCD

According to Ohio law, the Conservancy 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 are handled by the full-time and part-time MWCD staff, under the leadership of five administrators. John M. Hoopingarner is the executive director/secretary; Boris E. Slogar, P.E., is the chief engineer; James B. Cugliari is the chief financial officer/treasurer; Mark A. Jukich is the chief of conservation; and Scott Barnhart is the chief of recreation.

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 University (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 his wife; they have two adult children.



John M. Hoopingarner

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 chief financial officer/treasurer. His role also is to administer and coordinate the development of Conservancy District policies, rules and regulations.

Boris E. Slogar, P.E.

- Appointed to position October 19, 2007.
- Prior to MWCD appointment, served as executive director of the Ohio Partnership for Excellence
- Appointed in 2001 as Deputy Tax Commissioner and Chief of Staff for the Ohio Department of Taxation, directing operations for the 1,420-employee state agency
- Began career with Ohio Department of Natural Resources' Division of Water-Dam Safety Engineering Program, managing dam safety projects across the state and implementing Ohio's dam safety repair program
- Previously served on the executive board of the Water Management Association of Ohio and as a member of the Association of State Dam Safety Officials

- Graduate of Ohio State University with a bachelor's degree in civil engineering, majoring in hydraulic/hydrologic engineering and fluid mechanics. Received master's degree in project management from DeVry University
- Resides with wife and two children in Stark County

Boris E. Slogar 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. Slogar provides general supervision of operations as superintendent of all the works and improvements of the Conservancy District and its subdistricts.

Slogar 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.



Boris E. Slogar

James B. Cugliari

- Appointed to office of treasurer 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 in Tuscarawas County with wife and four children

In his position as chief financial officer/treasurer of the MWCD, James B. 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.



James B. Cugliari

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, development coordinator and two accounting clerks.

Scott D. Barnhart

- Appointed to position May 22, 2009
- Began career with MWCD in 1989 and has served in various capacities, including managing park operations at Atwood and Tappan parks



Scott D. Barnhart

- Graduate of Hocking College at Nelsonville with a degree in recreation and wildlife
- Harrison County native graduated from Cadiz High School
- Resides in Harrison County with wife and two children

In his role as the chief of recreation, Scott Barnhart oversees arguably the most visible of the MWCD's operations – its recreation programs. With thousands of campsites, leased properties for business and recreation, and hundreds of employees during the peak recreation season in the summer months, the MWCD's recreation programs are popular and have a major economic impact in the region.

Barnhart is in charge of the budget development and implementation of recreation programs for the MWCD. The Harrison County native is a life resident of the MWCD region and is well acquainted with the lakes and their recreation operations, spending his entire career with the MWCD.

Mark A. Jukich

- Appointed to position May 22, 2009
- 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



Mark A. Jukich

As the chief of conservation, Mark A. Jukich oversees all day-to-day activities of the various operations and activities of the MWCD's conservation program.

In his position, Jukich is responsible for many of the revenue-generating operations in the MWCD's conservation practices, including the natural resources 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 and as the manager of operations. Jukich resigned his position with the MWCD effective December 31, 2009.

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 400 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 80 full-time employees.

The following employees received special recognition for their years of service through 2009.

10 years

- Jeremy G. Hoffer – Atwood Lake Park
- Darrin Lautenschleger - Administration

15 years

- David E. Olsafsky – Recreation Group

20 years

- Scott D. Barnhart – Chief of Recreation/Chief Ranger
- John M. Hoopingarner – Executive Director/Secretary

A complete listing of employees of the Conservancy District as of December 31, 2009, is located on Page 92 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.

Mark Tondra served as chairman of the DAC during 2009, and Jim Rowe was vice chair. The DAC held three meetings during 2009:

- ▶ May 1, New Philadelphia City Council Chambers
- ▶ July 31, Mohican Sailing Club, Charles Mill Lake
- ▶ October 30, New Philadelphia City Council Chambers

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

Members of the DAC as of December 31, 2009, including their county of residence, term and any relationship to the Conservancy District, were the following (one seat was vacant):

- **Allyn Adams** – Cuyahoga County – 2010 – Adams, a cottage site lessee with a residence at Atwood Lake, is a retired accountant and financial advisor.
- **Richard Bassetti** – Tuscarawas County – 2009 – Bassetti, a retired educator who resides at New Philadelphia, has visited the MWCD lakes for many years and is a former MWCD lake ranger.
- **Norman L. Blanchard** – Guernsey County – 2009 – 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.



DAC members, Richard Bassetti (L) and Norman Blanchard (R) received recognition certificates for having served two (2) full 3-year terms. In the center is Harry Horstman, President of the MWCD Board of Directors for 2010.

- **Todd A. Davis** - Carroll County - 2011 – Davis the director of FFA Camp Muskingum located on Leesville Lake. A former Ohio Farm Bureau coordinator, Davis directs the operations of the year-round camp.
- **Douglas R. Davis** – Muskingum County – 2010 – Davis is the Muskingum County engineer.
- **Andrew S. Dix** – Guernsey County – 2010 – Dix is the publisher of The (Cambridge) Jeffersonian.
- **Kevin Keffer** – Tuscarawas County - 2011 – Keffer is an educator who spent several years as a lake ranger for the MWCD. Currently the athletic director at Dover High School, Keffer is familiar with numerous MWCD reservoirs.
- **Marty Larsen** – Richland County – 2010 – Larsen, an account manager for Clear Channel Communications in the Richland County area, has been an MWCD cottage site lessee for many years at Charles Mill Lake.
- **Marilyn Ortt** – Washington County – 2009 – Ortt is president of Friends of Lower Muskingum River, a citizens' group committed to the health of the Muskingum River and the region it serves.
- **Denny Roudebush** – Carroll County – 2011 – Roudebush, a Carrollton resident, is a boater on Atwood Lake and the director of marketing for the Carroll Electrical Cooperative Inc.
- **James A. Rowe** – Tuscarawas County – 2011 – Rowe is a dairy farmer in northern Tuscarawas County. He is a member of the Ohio Farm Bureau.
- **Chasity Schmelzenbach** – Noble County – 2009 – Schmelzenbach is the director of the Noble County Emergency Management Agency and Homeland Security.
- **Cheryl Ann Sebring** – Muskingum County – 2009 – Sebring is the housing administrator for the city of Zanesville.
- **Dirck W. TenBroeck** – Harrison County – 2009 – TenBroeck, a retired insurance company executive, resides on a farm located less than five miles away from Tappan Lake. He is a member of numerous Harrison County civic and social organizations.
- **Mark E. Tondra** – Harrison County – 2010 – A resident of the Tappan Lake area, Tondra's family also owns property near Leesville Lake. He is a professional engineer.
- **David White** – Summit County – 2011 – White is a deputy engineer in the office of the Summit County Engineer.
- **Roy Wilson** – Tuscarawas County – 2010 – Wilson has taught sailing on Atwood Lake for many years and docks a boat at Seneca Lake. He is a mechanical engineer and the former owner of Hi-tech Test Technology Inc. at Bolivar.

MWCD begins implementation of maintenance plan in Muskingum River Watershed

The Muskingum Watershed Conservancy District (MWCD) enacted the Amendment to the Official Plan of the MWCD in 2005, a plan of maintenance and rehabilitation for the reservoirs and dams, as well as protection of water conservation in the watershed. The plan contemplates the investment of hundreds of millions of dollars over the next few decades by the MWCD, the federal government and other public and private partners in the sprawling Muskingum River Watershed in east-central Ohio.

The funding mechanism for these projects commenced in 2009 with the implementation of a District-wide maintenance assessment.

The MWCD took large strides in the plan in 2009 by finalizing an agreement with the U.S. Army Corps of Engineers (USACE) for work at Dover Dam, partnering with state and local entities for work at Piedmont Reservoir, for a flood reduction and water conservation program in Stark County and a flood mitigation program in Carroll County, and preparing for a major shoreline stabilization project at Pleasant Hill Reservoir.



Attending the signing ceremony (L-R), Rich Milleson (Assistant Director, ODNR), Richard J. Pryce (President, MWCD Board of Directors), Lisa Duvall (Regional Director, Office of Ohio Gov. Ted Strickland), State Rep. Allan Sayre (D-Dover), Col. Dana R. Hurst (Commander, Huntington District USACE), and John M. Hoopingarner (MWCD Executive Director/Secretary).

The MWCD and the USACE confirmed their commitment in July for a \$103.5 million rehabilitation project to stabilize Dover Dam and continue to provide flood risk reduction for residents and property downstream of the dam.

Members of the MWCD Board of Directors approved a Project Partnership Agreement (PPA) with the USACE for the work, which is scheduled to get under way during the fall of 2010. As the required non-federal local cost-share sponsor for the project, the MWCD will contribute an estimated \$3.57 million for the maintenance work, or 3.45 percent of the total cost, over the length of the project.

Officials from the MWCD and USACE signed the partnering agreement during a ceremony held July 24.

"It was an historic time when the MWCD partnered with the federal government to construct the 14 dams and reservoirs in the Muskingum River Watershed that

have protected people and property for more than 70 years," said John M. Hoopingarner, MWCD executive director/secretary. "This agreement represents another historic time and confirms the dedication of both the MWCD and the USACE to the continued safe and effective operation of the system of dams and reservoirs."

Dover Dam, which is operated by the Huntington (W.Va.) District of the USACE, was constructed on less-than-ideal bedrock conditions and is in need of several upgrades to be able to withstand a probable maximum flood and assure reliable performance. The only concrete dam in the Muskingum River Watershed, the dam located in northern Tuscarawas County off Rt. 800 presently cannot be operated to its design capacities because of stability concerns, which potentially could put the public at risk, according to the USACE.

"The Corps is committed to public safety and the signing of this Project Partnership Agreement is the first step in rehabilitating Dover Dam and reducing risks associated with the dam," said Col. Dana R. Hurst, commander of the Huntington District of the USACE. "Since construction of Dover Dam was completed in November 1937, it has prevented \$1.1 billion in flood damage. The total project cost estimate for the rehabilitation project is \$103.5 million and will quickly yield returns on the investment since the average annual benefits of the project are \$15.9 million.

"The flood damage reduction projects in the Muskingum Basin have improved the overall quality of life for the region by reducing flood damage. The Corps commends the leadership of the MWCD in taking the appropriate planning steps in being able to financially serve as the non-federal partner."



Officials sign the Project Partnership Agreement for the Dover Dam Rehabilitation Project, (L-R) Richard J. Pryce (President, MWCD Board of Directors), John M. Hoopingarner (MWCD Executive Director/Secretary), Col. Dana R. Hurst (Commander, Huntington District USACE), and James J. Pringle (MWCD Legal Counsel).

The signing ceremony also was attended by Lisa Duvall, regional director for the office of Ohio Gov. Ted Strickland; Rich Milleson, assistant director of the Ohio Department of Natural Resources; State Rep. Allan Sayre (D-Dover) and members of the MWCD Board of Directors.

Dover Dam is one of four dams and one levee in the Muskingum River Watershed that have been identified by the USACE for rehabilitation and upgrades; and is the first that the federal government has targeted for work in the watershed. The total estimated cost of all of the projects could reach \$685 million, according to the USACE, with the MWCD committing from \$125.6 million to \$137.1 million as the cost-share sponsor.

Hoopingarner said that the Dover Dam project is the first partnering agreement with the federal government for a dam that the MWCD has committed to as part of the implementation of its Amendment to the Official Plan of the MWCD to protect the benefits of flood reduction and water conservation in the watershed.

“We have promised the residents in the watershed through the past several years that we are committed to the safe operation of the system of dams and reservoirs, and that the MWCD will be a partner with the federal government for this important work,” Hoopingarner said. “That time has arrived and our staff is busy preparing for the important years ahead as the system is secured for future generations.”

The MWCD will pay for its share, along with other identified maintenance projects at the reservoirs and in the watershed, through an assessment of property owners in the watershed pursuant to Ohio law. Collection of the assessment began in 2009.

The MWCD, a political subdivision of the state of Ohio, was organized in 1933 to develop and implement a plan to reduce flooding and conserve water for public uses in the Muskingum River Watershed, leading to the construction of 14 reservoirs and dams several years later. The MWCD is a partner with the USACE in the operation of the system of dams and reservoirs and in the watershed, as the USACE operates the dams and the MWCD manages most the reservoir areas behind the dams.

Since their construction, the dams and reservoirs have prevented more than \$7 billion worth of property damage from flooding, according to the USACE.

In addition to Dover Dam, the USACE is preparing for maintenance and rehabilitation projects at Beach City, Bolivar and Mohawk dams, along with the Zoar levee.

The 18 counties wholly or partially contained in the MWCD jurisdiction are Ashland, Belmont, Carroll, Coshocton, Guernsey, Holmes, Harrison, Knox, Licking, Morgan, Muskingum, Noble, Richland, Stark, Summit, Tuscarawas, Wayne and Washington.

Also in July, the MWCD and Brown Township trustees in Carroll County signed a project assistance agreement to help relocate 30 homeowners from a flood-prone area near Malvern.

The MWCD served as a local cost-share partner with Brown Township trustees to assist the homeowners in the Malwayne Acres development. The MWCD will provide \$140,000 in funding for the program, which will help the township receive a federal grant to pay for the bulk of the costs.

U.S. Rep. Zack Space, D-Dover, and trustees from Brown Township requested assistance from the MWCD to help fund the local match required for award of a federal grant of nearly \$900,000 for the purchase and removal of 30 homes in the development. The area has suffered significant flooding in 2004, 2005 and 2008, and all of the residents to be relocated have volunteered to move from the area.

Brown Township will contribute nearly \$73,000 toward the required \$222,728 match amount, with the MWCD providing the remaining \$140,000. The removal of the homes will restore floodplain storage and reduce the rate of inflow into Bolivar Reservoir, according to MWCD's chief engineer, Boris Slogar.



Lick Run Bay at Piedmont Lake

In April, the MWCD officials signed a letter of intent to participate with the state government for a redesigned reclamation pond located in the headwaters above Piedmont Lake that will reduce the potential for heavy metals to eventually flow into the lake.

The MWCD entered into a cooperative agreement with the Ohio Department of Natural Resources' Division of Mineral Resource Management Acid Mine Drainage Unit for updates to a reclamation facility to reduce the sediment load entering the Lick Run Bay portion of Piedmont Lake. A significant component of the sediment to be collected is aluminum sulfate, a leachate byproduct of mining activities that occurred in the past in the region.

As a partner in the project, the MWCD funded nearly \$35,000 for the project, which was estimated to cost nearly \$75,000.

ODNR officials said that the Piedmont Lake region has been a source of concern for many years due to the acid mine drainage present and the negative effects it can have on the biota in and around the lake.

"This project is a perfect partnership to continue the planned work to improve the water quality in this area, including the lake," said Scot Hindall, P.E., acid mine drainage engineering staff manager for the Division of Mineral Resource Management Acid Mine Drainage Unit. "The work will provide retention of aluminum and other sulfates that could otherwise enter the lake."

Hindall added that the state actively seeks cooperative funding partners with shared interests to stretch its available funds for acid mine drainage remediation projects.

In May, the MWCD approved a program to help reduce downstream pollution from a site in Canton in Stark County. The MWCD Board of Directors approved local matching funds of \$43,200 for the work in the city of Canton.

The retention basin and forebay planned at the Fairhope Nature Preserve will reduce pollution loads



The Fairhope Nature Preserve project was conceived by the City of Canton as an eco-friendly solution for a much-needed sewer rehabilitation project in the Fairhope area.

in the watershed. The state has awarded the city of Canton nearly 80 percent of the total \$560,000 cost for construction of the project located on the northeast side of the city. A local match of \$123,200 is required, with the city providing \$80,000 and the MWCD contributed the remaining \$43,200.

The flood control and water quality project will reduce pollution loads in the watershed by improving water and wastewater treatment and sewers, will reduce storm flows by retaining stormwater and will permit outflow from the area to be of a higher quality as sediments and pollutants will settle primarily in the forebay and retention basin.

The site is being converted from a detention basin to a retention basin, said Daniel J. Moeglin, Canton city engineer, and over time it will be developed as a nature preserve for education on water conservation programs and practices.

A five-year plan to identify and improve the most severely eroded shorelines around the reservoirs managed by the MWCD is expected to be ready during 2010.

The manmade reservoirs, constructed more than 70 years ago as part of the system of dams and reservoirs for flood reduction and water conservation in the Muskingum River Watershed, have been showing the effects of eroding shorelines for several decades, said Boris E. Slogar, MWCD chief engineer.

“It is obvious to anyone who has boated or even driven past the reservoirs that the shorelines at many locations need to be repaired to protect the critical function by the reservoirs of storing floodwaters,” said Slogar. “Our staff will review all of the MWCD reservoirs, identify the shorelines where work is needed and prioritize them for consideration in upcoming budget years.”



Severe erosion and slope stability concerns adjacent to residential structures at Pleasant Hill Lake in Ashland County have spurred a geotechnical investigation to determine the cause for slope instabilities. Thousands of tons of shoreline material have washed into Pleasant Hill Reservoir as a result of these instabilities.

The Muskingum Watershed Conservancy District (MWCD), in an effort to support the work of agencies and groups involved in conservation programs, water quality issues, and flood reduction and mitigation projects, has developed the “Partners in Watershed Management” Project Assistance Program. This program provides assistance to local communities, agencies and groups involved in projects and programs that support the conservation and flood control aspects of the Mission of the MWCD.

Shoreline work at its reservoirs is a part of the MWCD’s plan for maintenance and rehabilitation in the watershed, with funding from the conservancy district’s annual assessment collection to pay for the work.

Members of the MWCD Board of Directors also approved the first phase of a plan to repair a large eroded section of shoreline at Pleasant Hill Reservoir in Ashland and Richland counties. Board members authorized spending up to \$275,000 for engineering work to perform an investigative analysis and provide potential

solutions for the section of southern shoreline that potentially could threaten nearby structures. The steep area of eroded shoreline in the Pine Hill area was the top priority for stabilization work by the MWCD in 2009, according to Slogar.

“This shoreline area has been a concern for several years and our staff has visited with nearby residents and property owners for their input, too,” Slogar said. “Since this could have an impact on nearby structures, we believe it is important to identify methods to fix this shoreline as a priority over the next few months.”

Board members have directed staff to develop a shoreline priority list, including cost estimates to be used in the determination of funding for future shoreline projects.

Technical Review group to assist MWCD with grant awards

A technical review group consisting of experts in watershed planning will assist the Muskingum Watershed Conservancy District (MWCD) with the review of proposals for funding from the MWCD “Partners in Watershed Management Project Assistance Program.”

“The Technical Review Advisory Group (TRAG) will be a great asset in the process of identifying and prioritizing projects for consideration under the program,” said Boris E. Slogar, MWCD chief engineer. “Experts in the field of floodplain management, watershed management and water quality, dam safety and flood control, and green best management practices will serve on this committee to evaluate proposals as part of the selection and prioritization process.”

Members of the MWCD Board of Directors approved the creation of the volunteer group in the fall of 2009. Board members will receive the recommendations of the TRAG for consideration and approval of grant awards as part of the MWCD’s Amendment to the Official Plan.

Up to eight members will be appointed to the TRAG by the Board of Directors and will meet at least annually with Slogar to review proposals in the watershed partners program, Slogar said.

In an effort to support the work of agencies and groups involved in conservation programs, water quality issues, and flood reduction and mitigation projects, MWCD developed the watershed partners program. It provides assistance to local communities, agencies and groups involved in projects and programs that support the conservation and flood-reduction aspects of the mission of the MWCD.

In 2009, the MWCD has awarded funding to projects for the reduction of the flow of pollutants and aluminum into Piedmont Reservoir, for the removal of homes from a floodplain region in Carroll County, and for a flood reduction and water quality project in Stark County.

Retired Smucker executive appointed to Board of Directors

William P. Boyle, Jr., was appointed as a member of the Board of Directors of the Muskingum Watershed Conservancy District (MWCD) during 2009.

Boyle, who owns a home located on land leased from the MWCD at Charles Mill Reservoir near Mansfield, is retired from The J.M. Smucker Company at Orrville, where he served as President International, Senior Vice President-Director of Marketing and as a member of the company’s Board of Directors. He was appointed to the seat on the MWCD Board of Directors by the member judges of the Conservancy Court during the court’s session held June 6 in the Tuscarawas County Courthouse at New Philadelphia.

Boyle replaces Thomas L. Tribbie of Cambridge, who retired from the five-member Board of Directors.

Members of the Board, who oversee the operations of the MWCD, are appointed to staggered five-year terms by the 18-judge Conservancy Court.

Boyle, who owns two Ohio farms with formal soil conservation and forestry plans in place, also has traveled throughout South America with the Farm Bureau to study soil conservation practices. A graduate of Cornell University with a bachelor's degree in agricultural economics and a master's degree in marketing, Boyle spent more than 30 years with Smucker after previous positions with the Flint Ink Corporation and The Pillsbury Company. He also served as a first lieutenant in the U.S. Army.

The MWCD Board of Directors meets monthly in open public session to handle the operations of the conservancy district, the largest in Ohio. Other members of the Board are Richard J. Pryce of North Canton, Harry C. Horstman of Scio, Steve Kokovich of New Concord and David L. Parham of Dellroy.

MWCD announces it will divest Atwood Lake Resort

The MWCD opened Atwood Lake Resort and Conference Center in 1965.

Operating the "Lodge" at a profit has been a consistent challenge over the years. Independent operators, employed management and various operating structures have been implemented. Operating losses topped \$1 million for 2009.

Members of the MWCD Board of Directors said they were extremely concerned by the last several years of increasing operating losses at the resort amid the efforts in 2009 of local, state and federal officials to assist the MWCD in finding a buyer for the 104-room hotel and meeting center located along Atwood Lake in Carroll County.

"The Board of Directors established the divestiture of the resort as one of its top priorities during 2009," said Richard J. Pryce, president of the Board. "It is becoming more evident, though, that the MWCD must consider whether maintaining present operations at the resort is fiscally responsible."



Atwood Lake Resort and Conference Center from the waters of Atwood Lake.

MWCD Executive Director/Secretary John M. Hoopingarner stressed it would be unfair for the MWCD to attempt to pay for the losses at Atwood Lake Resort by increasing rates it charges for other recreational activities it offers, such as camping, cabin rentals, boat docking and/or lease fees. Likewise, substantially reducing or eliminating planned improvements and routine upgrades at its lake parks and other recreational facilities also would create negative consequences, he said.

“It would not be fair to our guests and users at our lakes around the watershed to put directly on them the burden of the costs of operating Atwood Lake Resort,” Hoopingarner said. “It also is very likely that increasing rates at our facilities would price the MWCD out of the outdoor recreation market in Ohio, and putting off needed improvements would have negative consequences for the quality of our recreational facilities.”

The MWCD manages 14 reservoirs and owns an estimated 54,000 acres of property in 13 counties (including water space), most of which is open for public access. It manages recreational facilities at five lake parks – at Atwood, Charles Mill, Pleasant Hill, Seneca and Tappan lakes – and campgrounds at Leesville Lake and the North Branch of the Kokosing River.

The MWCD worked throughout 2009 with various entities interested in the continued operation of Atwood Lake Resort in its present, reduced or some other capacity, Hoopingarner said. In September, the MWCD, Carroll County commissioners and Kent State University Tuscarawas agreed to form a partnership for potential grant funding and/or other possible opportunities. The MWCD also advertised this fall for proposals from interested buyers, with proposals due back by the end of the year for MWCD review. Multiple other possibilities also were investigated.

Kent State University Tuscarawas has said that it is not interested in purchasing Atwood Lake Resort, but it has offered to participate in partnership with any potential buyer to develop educational opportunities at the resort.



An aerial view of the Atwood Lake Resort and Conference Center property.

Hoopingarner said MWCD officials have discussed the situation with public officials from Carroll County, and federal and state legislators, including staff of U.S. Rep. Zack Space (D-Dover), state Reps. Mark Okey (D-Carrollton) and Allan Sayre (D-Dover), and state Sen. Joe Schiavoni, D-Canfield.

The resort operations include 104 guest rooms, 17 four-bedroom vacation cabins, an 18-hole golf course, a nine-hole par-3 golf course, lounge and restaurant. It is situated on more than 300 acres overlooking Atwood Lake.

The resort operation has been losing money for several years and has been an increasing drain on the available funds of the MWCD, Hoopingarner said. These losses have seriously impaired the ability of the MWCD to make improvements at its other recreation facilities at its 14 reservoir areas throughout the watershed.

Funds collected by the MWCD assessment of property owners in the region for maintenance and rehabilitation of the reservoirs and dams are prohibited by law from being used to financially support operations at Atwood Lake Resort, Hoopingarner said.

Atwood Lake Resort is one of Carroll County's top employers.

The resort also pays significant taxes to the county and bed taxes to both Monroe Township where it is located, as well as to the Carroll County Convention and Visitors Bureau in its work to market the county as a tourist and overnight destination. During recent years, the resort has had an annual payroll of nearly \$2 million and paid more than \$300,000 per year in real estate and other taxes to local governments. During peak operations, the resort employs about 150 workers.

The MWCD, a political subdivision of the state, was organized in 1933 to develop and implement a plan to reduce flooding and conserve water for beneficial public uses in the Muskingum River Basin, the largest wholly contained watershed in Ohio. Since their construction, the reservoirs (including Atwood Lake) and dams in the MWCD region have been credited for saving more than \$7 billion worth of potential property damage from flooding, according to the federal government.

Divesting the lodge was one of a list of several goals approved by the MWCD Board of Directors at the beginning of 2009.

Atwood Lake Park to be venue for 'Alive Festival'

Atwood Lake Park certainly will be "Alive" with activity beginning in June 2010.



Alive site, 5-9-2009. Work began in 2009 to prepare the site inside Atwood Lake Park for the Alive Festival.

Alive 2010 will be the first year that the Alive Festival will be held at Atwood Lake Park. In 2009, Alive officials and the Muskingum Watershed Conservancy District (MWCD) signed a 10-year agreement to host the festival at Atwood Lake Park beginning in 2010. The MWCD operates the park – which has more than 600 permanent campsites along with cabins, a swimming beach, hiking trails and activities all summer long – that is located along Atwood Lake in Carroll and Tuscarawas counties.

"The Alive Festival is now in its 23rd year of presenting the best contemporary Christian music performers and speakers for church groups, youth groups and families," said Bill Graening, Alive Festival director. "We are eagerly anticipating the 2010 festival at beautiful and expansive Atwood Lake Park as the beginning of a new

and exciting chapter in the festival's history for our participants, vendors and festival guests."

The festival attracts about 20,000 visitors annually.

A secluded 7-acre natural grass amphitheater inside the park is being prepared for the festival. The area includes development of a large stage area for the 40-by-70-foot temporary stage, roof and structure for the two giant 15-by-20-foot video walls. Space also is being prepared for the various food vendors and other vendors that take part in the event. Graening said nearly 10,000 people are expected to camp at the park during the festival, while others will stay in the region's hotels, motels and other lodging options.

The area's overnight lodging destinations and tourism agencies have cooperated with Alive Festival officials in promoting the event.

“The economic benefits to the region from a tourism perspective that will be created by the Alive Festival will be enormous,” said Dee Grossman, executive director of the Tuscarawas County Convention and Visitors Bureau. “When you consider that many people attending the performances and events associated with the festival will be spending at least one and possibly several nights in the area, and that in addition to the ticket prices, each attendee will be purchasing meals, gas, souvenirs and other items, the impact will be a wonderful – and much needed – boost to the economy.

“We also believe that once new visitors see what is available here, they will come back; and as returning visitors see additions to our tourism product, they will plan future visits as well.”

Work at the festival site inside Atwood Lake Park began during 2009 and will resume in time to be completed for Alive 2010, said Scott Barnhart, MWCD’s chief of recreation.

“The Alive Festival will be one of state’s top summer-time attractions and to see the site coming together is very exciting for not only the MWCD and the Alive Festival organizers, but also for the festival’s fans,” Barnhart said. “There certainly is a sense of anticipation as we prepare for the 2010 festival.”

MWCD and Alive Festival staff members also have been working on and developing strategies to address numerous other items related to the upcoming festival, including traffic flow, safety planning, information services and more, Barnhart said.

“Since the Alive Festival has more than 20 years worth of managing successful events, we have worked closely with its staff to identify areas of concern and planning that we must address for the 2010 event,” Barnhart said. “We believe that by working on these items well in advance of the festival, we can alleviate concerns and produce a family-friendly atmosphere and an event with many positive memories for festival performers and guests.”

“Atwood Lake Park offers a beautiful location for the Alive Festival and our performers and other participants will be impressed with the facilities there and the entire park and lake,” Graening said. “I believe that for everyone associated with the Alive Festival – from the artists and speakers as well as the festival’s staff and attendees – this will be a highly anticipated week each summer.”



Alive site, 8-7-2009



Alive site, 9-15-2009



Alive site, 10-25-2009

Horsepower limits for boat motors finalized for 2 lakes; no changes for 2 others

Horsepower limits for boat motors on four lakes managed by the Muskingum Watershed Conservancy District (MWCD) were reviewed in 2009.



Boaters enjoy a leisurely cruise on Seneca Lake.

A temporary change in 2008 to increase the horsepower limits on Seneca and Tappan lakes to 399 hp was finalized in 2009, while no changes were made to increase the limits on Clendening and Piedmont lakes after a petition request from interested boaters.

The Ohio Department of Natural Resources' Division of Watercraft has legal jurisdiction over the establishment of horsepower limits on the state's waterways, and conducted reviews at all four lakes during 2009.

Public open houses were held in May to review the final lake management plans for Seneca and Tappan lakes – including the increased horsepower. Public meetings to

discuss the request for a change at Clendening and Piedmont lakes also were held in May before the Division of Watercraft announced its decision.

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 2009, it was no different.

Besides the routine projects 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 participates in during the course of a 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.

As the MWCD began to develop facilities including parks, campgrounds, boating facilities and cottage areas, the engineering group expanded its scope to include maintenance of the support infrastructure for those sites. Water quality sampling and wastewater treatment facilities were added in later years to protect public health and to ensure the safety of the reservoir system and surrounding communities. The engineering

group is responsible for capital improvement projects and maintenance associated with approximately 73 miles of roadways in the park and cottage areas, five wastewater treatment plants, 19 water supply systems, 365 miles of shoreline at 14 reservoirs, and buildings and structures located throughout the MWCD's facilities.

The engineering and park staffs at all MWCD facilities conducted dozens of routine and specialty projects during 2009. 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 staffs 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 2009 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 11,000 mailing addresses.
- Internet site – Information about the MWCD is posted on its website at www.mwcd.org, which was updated with new features in 2009.
- 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.

Information Systems/Information Technology

Emerging technology has provided the MWCD with past and future opportunities to improve its efficiencies in providing service to its customers and the general public. Staff working in the Information Technology and Geographic Information Systems (GIS) operations of the MWCD provide numerous services that have reduced expenses and provided MWCD staff with additional resources to address tasks. In 2009, the MWCD website was updated through the oversight of the Information Technology staff members and additional technology upgrades were made throughout the district.

The GIS staff conducts the work of development and enhancement of the information delivered to counties in the MWCD jurisdiction for collection of an annual maintenance assessment. There are nearly 500,000 parcels of property in the MWCD region subject to the assessment, and GIS staff members work with public officials and property owners to ensure accurate and fair application of the assessment program. Additionally, the GIS staff utilizes highly specialized skills to create and analyze spatial data related to assessment projects and produces cartography for use by MWCD staff and the public.

Human Resources

With a staff of around 80 full-time employees that swells to more than 300 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.

Numerous other projects also were conducted in 2009 to enhance the employee-employer relationship for the MWCD.

Safety

Safety is a priority for the staff of the MWCD.

Numerous upgrades in staff work practices and conditions of the Conservancy District's facilities to promote safety for employees and guests have made over the past several years.

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 MWCD's safety coordinator spent much of 2009 designing specific programs to ensure adherence to local, state and federal guidelines and laws.

Conservation

The Conservation staff members concentrate their efforts in the stewardship of the MWCD's natural resources programs. Areas managed in this group include agricultural, silvicultural, minerals, dredging/shore-line stabilization and water quality monitoring operations.

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, and many other activities.

Recreation

The Recreation staff members oversee numerous programs for the highly visible recreation operations of the MWCD.

Programs include boating at the MWCD permanent reservoirs (lakes), law enforcement and education on the lakes, camping and activities at the five lake parks and other campgrounds operated by the MWCD, leases with private homeowners on land leased from the MWCD, business leases with the owners of marinas operated on property leased from the MWCD at permanent reservoirs and leases with organizations that operate youth and other camps at MWCD lakes.

Staff members with specific position descriptions are directed to handle the business operations of the MWCD in these recreation programs.

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 (USACE) under the 1939 Flood Control Act. The dams continue to be operated by the USACE's Huntington (W.Va.) District Office. The Muskingum Area Office is located off Rt. 800 just north of Dover in Tuscarawas County.

During 2009, officials of the USACE and MWCD met twice in accordance with their formal partnering agreement to discuss common goals and issues. The agencies have assigned various staff members to study designated areas of interest and make recommendations to the administrations of each.

Ohio Department of Natural Resources

The Ohio Department of Natural Resources (ODNR) and the MWCD cooperate in a number of aspects, and have since the organization of the conservancy district in 1933. 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 throughout 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 (ODOT) also 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 for the MWCD to maintain access roads for the MWCD parks, launch ramps and marinas.

Summary of MWCD Land by County

as of December 31, 2009

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		
TOTALS		54550.8222	54550.8222	432.5

Summary of MWCD Land by Reservoir

as of December 31, 2009

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		
TOTALS		54550.8222	54550.8222	432.5

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Section 2

• 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, 2009. 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 2009 are as follows:

- Current assets increased \$4,952,506. This increase is due to the receipt of assessment funds.
- Health insurance premium costs increased 25% from 2008.
- For comparative purposes, these financial statements reflect activity of the Muskingum Watershed Conservancy District and Atwood Lake Resort and Conference Center.

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 2009 and 2008 derived from the statement of net assets and the statement of receipts, disbursements, and changes in net assets.

	2009	2008
Current assets	\$ 11,608,223	\$ 6,655,717
Capital asset, net	21,008,185	21,585,912
Total assets	32,616,408	28,241,629
Current liabilities	4,848,494	2,724,743
Long-term debt outstanding	11,578,537	11,635,008
Total liabilities	16,427,031	14,359,751
Equity		
Invested in capital assets net of related debt	9,329,648	8,921,708
Unrestricted	6,859,729	4,960,170
Total net assets	\$ 16,189,377	\$ 13,881,878

Changes in Net Assets

The following shows the changes in net assets for 2008 and 2009.

	2009	2008
Revenues		
Charges for services	\$ 21,143,495	\$ 12,862,602
Other operating receipts	786,662	1,155,135
Total receipts	21,930,157	14,017,737
Expenses		
Personnel costs	5,910,007	3,631,425
Contractual services	12,855,704	9,200,263
Depreciation	894,303	852,076
Total disbursements	19,660,014	13,683,764
Operating receipts over operating disbursements	2,270,143	333,973
Nonoperating Activities		
Investment earnings	37,356	83,257
Total change in net assets	2,307,499	417,230
Beginning net assets	13,881,878	13,464,648
Ending net assets	\$ 16,189,377	\$ 13,881,878

Net assets increased by \$2,307,499. This increase was primarily the result of assessment collections.

Capital Assets and Debt Administration

Capital Assets

At the end of 2009 the District had \$21,008,185 net of accumulated depreciation invested in capital assets. The following table shows 2009 and 2008 balances:

	2009	2008	Increase (Decrease)
Land	\$ 2,171,279	\$ 2,171,279	\$ -
Capitalized development costs/land purchases	10,154,296	10,154,296	0
Buildings and improvements	20,342,355	20,342,355	0
Easements and rights-of-way	48,871	48,871	0
Machinery and equipment	4,981,210	4,823,471	157,739
Office furnitures and fixtures	606,695	606,695	0
Autos and trucks	1,676,594	1,680,749	(4,155)
Less: accumulated depreciation	(18,973,115)	(18,241,804)	(731,311)
	\$ 21,008,185	\$ 21,585,912	\$ (577,727)

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

Debt

The following table summarizes the District's debt outstanding as of December 31, 2009 and 2008: Additional information on the District's long-term debt can be found in Note 8 and 9.

	2009	2008
Promissory notes payable	\$ 8,210,654	\$ 8,880,657
Revenue bonds payable	3,467,883	3,783,548
	\$ 11,678,537	\$ 12,664,205

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 Cugliari of the Muskingum Watershed Conservancy District.

Statement of Net Assets

	2009
ASSETS	
Current Assets	
Pooled cash and cash equivalents	\$ 6,491,344
Cash in bank	
Accounts receivable	4,579,341
Total current assets	11,070,685
Property Assets	
Land	2,171,279
Capitalized development costs and land purchases	10,154,296
Easements and rights-of-way	48,871
Buildings and improvements	20,342,355
Machinery and equipment	4,981,210
Office furniture and fixtures	606,695
Autos and trucks	1,676,594
Total property assets	39,981,300
Less: accumulated depreciation	18,973,115
Net property assets	21,008,185
Total Assets	\$ 32,078,870
LIABILITIES	
Current Liabilities	
Accounts payable	\$ 1,715,089
Bonds payable - portion due within one year	1,811,503
Accrued interest payable	100
Performance bond payable	15,403
Escrow land rentals	175
Accrued health insurance	372,386
Accrued medicare	
Accrued life insurance	
Accrued industrial insurance	244,033
Accrued disability income	2,678
Accrued retirement insurance	38,609
Total current liabilities	4,199,976
Long-Term Liabilities	
Accounts payable	
Loans payable - OWC/OWDA	8,210,653
Bonds payable - portion due after one year	3,467,882
Deferred revenue	10,982
Total long-term liabilities	11,689,517
Total Liabilities	15,889,493
Net Assets	\$ 16,189,377

Statement of Cash Receipts and Disbursements

for the year ending December 31, 2009, ORC Section 6101.66

Cash and Investment Balance, January 1, 2009		1,764,538.76
Receipts		
Atwood Lake Resort	3,441,609.74	
Park Camping	3,806,056.29	
Cottage Site Leases	1,886,397.50	
Grants	38,045.75	
Marina Operations	494,887.58	
Sale of Timber and Pulpwood	453,995.03	
Sale of Land/Easements and Rights-of-Way	400.00	
Park Vacation Cabins	369,083.47	
Private and Multiple Docks	433,506.00	
Interest on Investments, Deposits and Notes	30,027.81	
Sale of Assets	0.00	
Park Admissions and Shelters	130,068.80	
Camper Trailer Storage and Pump-Out	203,577.40	
Mineral Rights and Royalties	239,296.09	
Water and Sewer Systems	43,011.09	
Marina - Camping	66,072.06	
Lake Patrol Operations	47,463.46	
Share Crop Operations	365,636.39	
Park Activity Centers	20,661.62	
ODNR Division of Watercraft	62,646.74	
Organized Groups and Club Sites	65,249.52	
Rental of Lands and Buildings	25,266.50	
Special Events	22,690.40	
Miscellaneous Income and Reimbursements	212,865.38	
Park Firewood Operations	21,986.76	
Refreshment Stand Sales and Dispensers	75,489.70	
Beach Operations and Water Activities	16,054.76	
Sale of Water	37,174.19	
Advances	955,000.00	
Road Maintenance	67,649.19	
Maintenance Assessment	9,154,604.05	
Total Receipts		22,786,473.27
Total Receipts and Balance		24,551,012.03

Disbursements		
Atwood Resort Facilities	4,256,799.00	
Salaries, Wages and Fees	4,455,653.03	
Purchase of Fixed Assets and Equipment	364,698.19	
Employee Insurance - Retirement, Health and Industrial	1,454,353.58	
Contracts	2,472,195.65	
Materials and Supplies	1,528,467.17	
Service	120,829.41	
Utility Expense	638,498.15	
Real Estate Taxes	289,005.65	
State Sales Tax	32,910.91	
Legal Expenses	236,313.70	
Debt Retirement-Principal	213,447.32	
Insurance - Property and Liability	154,636.00	
Park Supplies for Resale	51,234.95	
Gas and Oil	136,201.76	
Advertising Expense	35,286.63	
Interest Expense	454,977.66	
Training and Education	26,345.26	
Telephone	60,607.16	
Advances	955,000.00	
Adjustments to Current Liabilities	(72,963.89)	
Postage	28,992.26	
Travel Expense	60,126.90	
Court Costs	3,467.61	
Total Disbursements		17,957,084.06
Cash and Investment Balance December 31, 2009		6,593,927.97

Cash Flow

Cash Flows from Operating Activities	2009
Cash received from customers	\$ 21,810,477
Cash payments to suppliers for goods and services	(9,866,324)
Cash payments to employees	(5,910,007)
Net cash provided by operating activities	6,034,146
Cash Flows from Capital and Related Financing Activities	
Proceeds from capital debt	-
Capital Contributions	417,622
Interest paid on capital debt	(433,781)
Acquisitions and construction of assets	(296,389)
Principal payment on revenue and note payable	(1,045,748)
Net cash used in capital and related financing activities	(1,358,296)
Cash Flows from Investing Activities	
Receipts of interest earnings	37,356
Net cash provided by investing activities	37,356
Net increase in cash and cash equivalents	4,713,206
Cash and cash equivalents at beginning of year	1,778,138
Cash and cash equivalents at end of year	\$ 6,491,344

Reconciliation of Operating Income to Net Cash provided by Operating Activities

Excess of operating receipts over operating disbursements	\$ 2,270,143
Adjustments to reconcile excess of operating receipts over Operating disbursements to net cash provided by operating activities:	
Depreciation	\$ 894,303
Changes in assets and liabilities:	
Increase in accounts receivable	\$ (1,218,340)
Increase in accounts payable	272,062
Increase in performance bond payables	6,928
Increase in accrued health insurance	144,231
Increase in accrued industrial insurance	78,953
Decrease in accrued retirement insurance	23,589
Increase in other	3,562,277
Total adjustments	3,764,003
Net cash provided by operating activities	\$ 6,034,146

Analysis of Fund Balances

as of December 31, 2009

Fund Balances		
Total Improvement Fund	365,682.17	
Maintenance Fund		
General Land and Miscellaneous	52,417.47	
Forestry	260,195.65	
Recreation	185,698.58	
Contingent	39,857.73	
Total Maintenance Fund		538,169.43
Maintenance Assessment Fund		
	5,533,693.82	
Total Maintenance Assessment Fund		5,533,693.82
Recreation Improvement Fund		
Regular	81,775.58	
Construction	66,100.73	
Contingent	8,406.24	
Total Recreation Improvement Fund		156,282.55
Bond Fund No. 2	100.00	
Total Cash Balances - All Funds		6,593,927.97
Depositories		
Funds with Banks - Checking and Collection Accounts	955,150.15	
Funds with Banks - Atwood Resort	102,584.00	
Funds with Banks - Investments	0.00	
Inactive Funds with State Treasurer	100.00	
Petty Cash and Change Funds	2,400.00	
Funds with Banks - Assessment	5,533,693.82	
Total Depositories - All Funds		6,593,927.97

Summary of Funds

as of December 31, 2009

	Balance Jan. 1, 2009	Receipts	Expenses	Transfers In	Transfers Out	Balance Dec. 31, 2009
Improvement Fund	381,743.97	400.00	16,461.80	0.00	0.00	365,682.17
Maintenance Fund						
General	58,917.09	891,089.51	2,397,589.13	(1) 1,500,000.00	0.00	52,417.47
Contingent	39,857.73	0.00	0.00	0.00	0.00	39,857.73
Forestry	644,770.69	453,995.03	188,570.07	0.00	(2) 650,000.00	260,195.65
Recreation	417,480.04	12,215,455.02	11,481,663.45	0.00	(3) 965,573.03	185,698.58
Total Maintenance Fund	1,161,025.55	13,560,539.56	14,067,822.65	1,500,000.00	1,615,573.03	538,169.43
Maintenance Assessment Fund						
Maintenance Assessment	0.00	9,154,604.05	3,620,910.23			5,533,693.82
Total Maintenance Assessment Fund	0.00	9,154,604.05	3,620,910.23			5,533,693.82
Recreation Improvement Fund						
Regular	141,640.16	70,929.66	227,913.10	(4) 97,118.86	0.00	81,775.58
Construction	71,622.84	0.00	23,976.28	18,454.17	0.00	66,100.73
Contingent	8,406.24	0.00	0.00	0.00	0.00	8,406.24
Total Recreation Maintenance Fund	221,669.24	70,929.66	251,889.38	115,573.03	0.00	156,282.55
Bond Fund No. 2	100.00	0.00	0.00	0.00	0.00	100.00
Total Funds	1,764,538.76	22,786,473.27	17,957,084.06	1,615,573.03	1,615,573.03	6,593,927.97

- (1) Transfer of \$650,000.00 from Maintenance Fund - Forestry
Transfer of \$850,000.00 from Maintenance Fund - Recreation
- (2) Transfer of \$650,000.00 to Maintenance Fund - General
- (3) Transfer of \$850,000.00 to Maintenance Fund - General
Transfer of \$97,118.86 to Recreation Improvement Fund - Regular
Transfer of \$18,454.17 to Recreation Improvement Fund - Construction
- (4) Transfer of \$97,118.86 from Maintenance Fund - Recreation
- (5) Transfer of \$18,454.17 from Maintenance Fund - Recreation

Analysis of Funds: Improvement Fund

as of December 31, 2009

	Income	Expense	Fund Balance
Balance, January 1, 2009			381,743.97
Sale/Purchase of Land and Buildings	0.00	0.00	
Easements and Rights-of-Way	400.00	16,461.80	
Subtotals	400.00	16,461.80	
Excess of Expenses over Income			16,061.80
Balance, December 31, 2009			365,682.17

General Maintenance Fund

as of December 31, 2009

	Income	Expense	Fund Balance
Balance, January 1, 2009			58,917.09
Water Resources and Flood Control	37,174.19	37.54	
Improvement to District Properties	0.00	41,186.61	
Safety	5,045.75	112,522.74	
Office Remodeling and Equipment	0.00	107,244.20	
Land and Building Rentals	25,266.50	9,447.02	
Share Crop Operations	365,636.39	174,212.16	
Mineral Operation - Gas, Oil, Coal	239,296.09	3,372.96	
Watershed Management	0.00	1,827.45	
Auto, Truck, and Equipment		232,271.32	
Office Building		135,190.15	
Administrative, Finance and Legal		1,113,239.19	
Engineering		446,190.81	
Subtotals	672,418.92	2,376,742.15	
Miscellaneous Sales and Services (See Itemized Supplement Next Page)	218,670.59	(100,495.74)	
Total General Maintenance Fund (Including Miscellaneous)	891,089.51	2,276,246.41	
Transfer from Recreation Maintenance Fund	850,000.00	0.00	
Transfer from General Maintenance Forestry	650,000.00	0.00	
Debt Retirement - Office Building		121,342.72	
Totals	2,391,089.51	2,397,589.13	
Excess of Expense over Income			6,499.62
Balance, December 31, 2009			52,417.47

Itemized Supplement: Analysis of Miscellaneous Sales and Service

as of December 31, 2009

Reimbursible Items	Income	Expense
Chippewa Subdistrict Reimbursement	134,587.64	124,563.32
Miscellaneous Income		
Plans and Maps	178.50	
Bad Check Fees	813.70	
Impounded Boat Fees	658.00	
Cottage Construction Permits	4,850.00	
Capital Credit Refunds	1,069.52	
Reimbursements	61,105.69	
Incidental Income	9,302.33	
Subtotals	77,977.74	
Various Other Items		
Sale of Assets	0.00	
Interest on Investments (Maintenance Fund-General)	6,105.21	
Depreciation, Write-offs and Adjustments		(225,059.06)
Total Maintenance Fund-Miscellaneous	218,670.59	(100,495.74)

Forestry Maintenance Fund

as of December 31, 2009

	Income	Expense	Fund Balance
Balance, January 1, 2009			644,770.69
Reforestation		7,119.15	
Woods Improvement		10,044.82	
Timber Harvesting	322,591.82	11,817.07	
Forest Protection		6,156.75	
Continuous Forest Inventory		194.72	
Pine Pulpwood Operations	131,403.21	19,398.69	
Conservation Administrative Expense		133,838.87	
Subtotals	453,995.03	188,570.07	
Transfer to General Maintenance Fund		650,000.00	
Totals	453,995.03	838,570.07	
Excess of Expenses over Income			384,575.04
Balance, December 31, 2009			260,195.65

Recreation Maintenance Fund

as of December 31, 2009

	Income	Expense	Fund Balance
Balance, January 1, 2009			417,480.04
Atwood Resort Facilities	3,441,609.74	4,311,018.69	
Manager and Employee Residences	0.00	2,428.20	
Watercraft Agreement	62,646.74	0.00	
Special Clean Up Operations	0.00	0.00	
Lake Patrol Operations	47,463.46	268,942.36	
Marina Operations	494,887.58	51,106.78	
Marinas-Camping	66,072.06	362.67	
Public Launching Facilities	0.00	21,160.25	
Cottage Sites	1,886,397.50	521,498.39	
Club Sites	65,249.52	4,949.12	
Private Docks	433,506.00	11,605.29	
Road Maintenance and Improvements - Cottage Areas	67,649.19	39,211.15	
Water and Sewer Systems	29,004.03	173,108.73	
Park Vacation Cabins	369,083.47	111,134.44	
Beach Facilities & Rental Boats	16,054.76	129,549.74	
Park Refreshment Stands & Vending	75,489.70	146,066.99	
Activity Centers	20,661.62	49,303.77	
Park Camping	3,806,056.29	1,998,857.48	
Trailer Pump-Out	24,302.00	27,196.92	
Camper Trailer Storage	179,275.40	0.00	
Firewood Operations	21,986.76	14,491.89	
General Park Facilities (includes shelters)	130,068.80	1,612,752.24	
Program Services	0.00	21,387.23	
Special Events and Festivals	22,690.40	100,181.13	
General Planning and Development	0.00	130,696.36	
Training and Education	0.00	32,608.11	
Public Information	300.00	154,242.73	
Purchase of Equipment and Vehicles	0.00	197,947.87	
Recreation Administrative Expense	0.00	281,220.65	
Cash Advance to Atwood Resort	955,000.00	955,000.00	
Adjustment to Current Liabilities and Receivables		(371,719.75)	
Debt Retirement-Vacation Cabins		125,897.64	
Debt Retirement-Tappan Water Plant		41,035.38	
Debt Retirement - Atwood Resort		318,421.00	
Subtotals	12,215,455.02	11,481,663.45	
Transfer to Maintenance Fund-General		850,000.00	
Transfer to Recreation Improvement Fund-Regular		97,118.86	
Transfer to Recreation Improvement Fund-Construction		18,454.17	
Totals	12,215,455.02		12,447,236.48
Excess of Expense Over Income			231,781.46
Balance, December 31, 2009			185,698.58

Maintenance Fund (Contingent)

as of December 31, 2009

	Income	Expense	Fund Balance
Balance, January 1, 2009			39,857.73
Transfer to Maintenance Fund - General	0.00	0.00	
Totals	0.00	0.00	
Excess of Income over Expenses			0.00
Balance, December 31, 2009			39,857.73

Recreation Improvement Fund (Regular)

as of December 31, 2009

	Income	Expense	Fund Balance
Balance, January 1, 2009			141,640.16
Public Launching Facilities		7,133.45	
Water and Sewer Systems	-6,988.80	174,367.38	
Park Camping	33,000.00	42,352.80	
General Park Facilities		4,059.47	
Interest Income	23,922.60		
Subtotals	49,933.80	227,913.10	
Transfer from Recreation Maintenance Fund	97,118.86	0.00	
Accounts receivable adjustment from Water and Sewer Systems	20,995.86	0.00	
Totals	168,048.52	227,913.10	
Excess of Expenses over Income			59,864.58
Balance, December 31, 2009			81,775.58

Recreation Improvement Fund (Construction)

as of December 31, 2009

	Income	Expense	Fund Balance
Balance, January 1, 2009			71,622.84
Vacation Cabin - Refurbishing	0.00	23,976.28	
Transfer From Maintenance Fund - Recreation	18,454.17	0.00	
Totals	18,454.17	23,976.28	
Excess of Expenses over Income			5,522.11
Balance, December 31, 2009			66100.73

Recreation Improvement Fund (Contingent)

as of December 31, 2009

	Income	Expense	Fund Balance
Balance, January 1, 2009			8,406.24
Totals	0.00	0.00	
Excess of Income over Expenses			0.00
Balance, December 31, 2009			8,406.24

Bond Fund No. 2

as of December 31, 2009

	Income	Expense	Fund Balance
Balance, January 1, 2009			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, 2009			100.00

Maintenance Assessment Fund

as of December 31, 2009

	Income	Expense	Fund Balance
Balance, January 1, 2009			0.00
Collection of Assessment	9,147,276.19		
Interest Income	7,327.86		
Dam Safety Upgrades		473,396.00	
Shoreline Protection		131,703.00	
Watershed Management		18,899.71	
Legal and Legislative		194,053.67	
GIS and Parcel Development		533,314.11	
Administrative and Finance		269,338.33	
Engineering		107,777.79	
Public Information and Outreach		105,085.92	
Debt Retirement - Principle		1,407,191.46	
Debt Retirement - Interest		380,150.24	
Totals	9,154,604.05	3,620,910.23	
Balance, December 31, 2009			5,533,693.82

Notes to the Financial Statement

1. Summary of Significant Accounting Policies

A. Types of Reporting Entity

The Muskingum Watershed Conservancy District was created as a separate political subdivision by the Ohio Legislature in 1933. The Muskingum Watershed Conservancy District was created in accordance with Section 101 of the Ohio Revised Code which is concerned with the formation and governing of conservancy districts. The 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 2009 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 district is a separate governmental entity within the eighteen-county area served by the district.

2009 Board of Directors

Richard J. Pryce, President	term expires July 18, 2012
Harry C. Horstman, Vice President	term expires June 3, 2010
David L. Parham, Member	term expires June 8, 2011
William P. Boyle, Jr., Member	term expires July 18, 2014
Steve Kokovich, Member	term expires June 3, 2013

2009 Officers

John M. Hoopingarner	Executive Director/Secretary
Boris E. Slogar, P.E.	Chief Engineer
James B. Cugliari	Chief Financial Officer/Treasurer
Scott D. Barnhart	Chief of Recreation/Chief Ranger
Mark A. Jukich	Chief of Conservation

Services provided by the district 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 district manages fourteen 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
- g) Assessment

Subdistricts

Chippewa Subdistrict, Black Fork Subdistrict, Buffalo Creek 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. They 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. Currently the conservancy district is going through a readjustment of the assessment of Chippewa s Subdistrict so that additional maintenance funds can be obtained to maintain the project. Black Fork Subdistrict, Buffalo Creek Subdistrict and Duck Creek Subdistrict are inactive.

B. Basis of Accounting

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

New Accounting Pronouncements

The District 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 District'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 (to 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 is 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 district 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 district had no investments during 2009.

D. Fund Accounting

Main District

The district maintains its accounting records in accordance with the principles of "Fund" accounting. The district had five separate activities included in its enterprise fund during 2009:

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

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

Fund Accounting

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. Black Fork Subdistrict, Buffalo Creek Subdistrict, and Duck Creek Subdistrict have only Preliminary Funds.

E. Budgetary Process

Budget

The District'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 District 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 District's revenues and expenses 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 District 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 re-appropriation.

Encumbrances

The district 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

Capital Assets are defined by the District as assets with an initial, individual cost of more than \$5000.

Property, plant and equipment acquired by the District are stated at cost (or estimated historical cost), including architectural and engineering fees where applicable.

Depreciation has been provided using the straight-line method over the following estimated useful lives:

Description	Estimated Lives (in years)
Machinery, equipment, vehicles, furniture and fixtures	5 to 10
Buildings and building improvements	39.5

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

Accumulated unpaid vacation, sick leave, compensatory, personal time, and paid time off 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 sub districts 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/Atwood Resort Pooled Cash and Cash Equivalents as of December 31, 2009

Category 1

Petty cash and change funds..... \$2,400

Category 1 total \$2,400

Category 2

Cash in bank (general checking, credit card accounts)..... \$6,296,072

Bank certificates of deposit and construction accounts 295,356

Bond coupons with State Treasurer 100

Category 2 total \$6,488,944

Main District/Atwood Resort Pooled Cash and Cash Equivalents as of December 31, 2009 \$6,593,928

Chippewa Subdistrict, Pooled Cash and Cash Equivalents as of December 31, 2009

Category 2

Cash in bank (general checking and certificates of deposit) \$1,720,149

Category 2 total \$1,720,149

Chippewa Subdistrict, Pooled Cash and Cash Equivalents as of December 31, 2009 \$1,720,149

Duck Creek Subdistrict, Pooled Cash and Cash Equivalents as of December 31, 2009**Category 2**

Cash in bank (general checking and certificates of deposit)	\$8,391
Category 2 total	\$8,391
Duck Creek Subdistrict, Pooled Cash and Cash Equivalents as of December 31, 2009	\$8,391

Subdistrict, Total Pooled Cash and Cash Equivalents as of December 31, 2009 \$1,728,540

3. Capital Assets

Proprietary capital assets summary by category at December 31, 2009

Historical Cost				
Class	12/31/07	Additions	Deletions	12/31/09
CAPITAL ASSETS NOT BEING DEPRECIATED				
Land	\$ 2,171,279	\$ -	\$ -	\$ 2,171,279
Development costs and land purchases	10,203,167	-	-	10,203,167
Subtotal	\$ 12,374,446	\$ -	\$ -	\$ 12,374,446
CAPITAL ASSETS BEING DEPRECIATED:				
Building and improvements	20,342,355	-	-	20,342,355
Machinery and equipment	4,823,471	204,989	47,250	4,981,210
Office furniture and fixture	606,695	-	-	606,695
Automobiles and trucks	1,680,749	158,837	162,992	1,676,594
Subtotal	27,453,270	363,826	210,242	27,606,854
Total cost	\$ 39,827,716	\$ 363,826	\$ 210,242	\$ 39,981,300
Accumulated Depreciation				
CAPITAL ASSETS BEING DEPRECIATED				
Building and improvements	\$ 12,825,273	\$ 457,117	\$ -	\$ 13,282,390
Machinery and equipment	3,843,049	243,669	-	4,086,718
Office furniture and fixtures	420,001	46,190	-	466,191
Automobiles and trucks	1,153,481	147,327	162,992	1,137,816
Total depreciation	\$ 18,241,804	\$ 894,303	\$ 162,992	\$ 18,973,115
Net value	\$ 21,585,912			\$ 21,008,185

4. Risk Management**4a. Comprehensive Liability Insurance**

The MWCD maintains comprehensive insurance coverage with the Ohio Plan for the following:

- a) All risks
- b) Business auto
- c) Law enforcement
- d) Directors/Officers
- e) Boiler and machinery

- f) Umbrella liability
- g) Public employee disability
- h) Employee bonds

Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years and there has been no significant reduction in insurance coverage in the years 2008 and 2007.

4b. Self-insurance

Muskingum Watershed Conservancy District has a health insurance self-insurance plan administered by third party administrator Ault care. The monthly premium in 2008 for a single employee is \$525.26, \$824.61 for an employee plus 1, and for the family of an employee the premium is \$1246.37. The overall stop loss for the plan is \$619,440 at 12/31/2009. The limit per occurrence was \$45,000 in 2009 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 Risk Reinsurance.

5. Retirement System

Pension Benefit Obligation

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

OPERS provides retirement, disability and survivor benefits as well as post-employment health care coverage to qualifying members of both the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage.

In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post-employment Benefit (OPEB) as described in GASB Statement 12.

The Ohio Revised Code permits, but does not mandate, OPERS to provide OPEB benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

OPERS issues a stand-alone financial report. Interested parties may obtain a copy by writing OPERS, 277 East Town Street, Columbus, OH 43215-4642, or by calling (614) 222-5601 or (800) 222-7377.

A portion of each employer's contribution to OPERS is set aside for the funding of post-employment health care. The Ohio Revised Code provides statutory authority for employer contributions. In 2009, state and local employers contributed at a rate of 14.00% of covered payroll and public safety and law enforcement employer units contributed at 17.63%. The portion of employer contributions allocated to health care was 7.00% from January 1 through March 31, 2009 and 5.5% from April 1 through December 31, 2009.

The Ohio Revised Code provides the statutory authority requiring public employers to fund post-employment health care through their contributions to OPERS. The District's required contributions for pension obligations to OPERS for the years ending December 31, 2009, 2008 and 2007 were \$622,655, \$524,970 and \$505,528 respectively, which were equal to the required contributions for the year.

Summary of Assumptions

Actuarial Review — The assumptions and calculations below were based on OPERS' latest actuarial review performed as of December 31, 2008.

Funding Method — The individual entry age actuarial cast method of valuation is used in determining the present value of OPEB. The difference between assumed and actual experience (actuarial gains and losses) becomes part of unfounded actuarial accrued liability.

Assets Valuation Method — All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Under this approach, assets are adjusted to reflect 25% of unrealized market appreciation or depreciation on investment assets annually, not to exceed a 12% corridor.

Investment Return — The investment assumption rate for 2008 was 6.5%.

Active Employee Total Payroll — An annual increase of 4.00%, compounded annually, is the base portion of the individual pay increase assumption. This assumes no change in the number of active employees. In addition, annual pay increases over and above the 4.00 base increase, were assumed to range from 0.5% to 6.3%.

Health Care — Health care costs were assumed to increase at the projected wage inflation rate plus an additional factor ranging from .50% to 3% for the next 6 years. In subsequent years (7 and beyond) health care costs were assumed to increase at 4% (the projected wage inflation rate).

OPEB is advance-funded on an actuarially determined basis. The following disclosures are required:

- 1) The Traditional Pension and Combined Plans had 357,584 active contributing participants as of December 31, 2009. The number of active contributing participants for both plans used in the December 31, 2008 actuarial valuation was 356,388.
- 2) The rates stated above, are the contractually required contribution rates for OPERS. As part of this disclosure, it will be necessary for the employer to disclose the employer contributions actually made to fund post-employment benefits. Multiplying actual employer contributions for January 1 through March 31, 2009 by 0.5000 for both state and local employers and 0.3971 for both law enforcement and public safety employers can approximate the portion of employer contributions that were used to fund post-employment benefits. For the period April 1 through December 31, 2009, multiply the actual employer contributions by 0.3929 for both state and local employers and 0.3120 for both law enforcement and public safety employers.
- 3) The amount of \$10.7 billion represents the actuarial funding value of OPERS' net assets available for OPEB at December 31, 2009.
- 4) Based on the actuarial cost method used, the Actuarial Valuation as of December 31, 2008, reported the actuarially accrued liability and the unfounded actuarially accrued liability of OPEB at \$29.6 billion and \$18.9 billion, respectively.

OPERS Retirement Board Implements its Health Care Preservation Plan

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

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 and 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 bonds payable outstanding at December 2009, 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:

2010	\$106,731
2011	\$111,913
2012	\$117,346
2013	\$ 20,105
Total	\$356,095

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:

2010	\$98,984
2011	\$104,370
2012	\$110,048
2013	\$116,036
Thereafter	\$122,350
Total	\$551,787

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:

2010	\$ 18,277
2011	\$ 19,307
2012	\$ 20,395
2013	\$ 21,545
Thereafter	\$334,314
Total	\$413,838

8D

This is a \$795,000 agreement with Consumers Ohio Water Company for improved and upgraded water system at Charles Mill Sites Lake cottages. 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:

2010	\$ 19,436
2011	\$ 20,936
2012	\$ 22,550
2013	\$ 24,290
Thereafter	\$603,046
Total	\$690,258

8E

This is a \$3,095,000 variable rate revenue bond used to finance renovations and construction at Atwood Resort. This note is dated April 23, 2003.

Bond principal is due as follows:

2010	\$125,000
2011	\$135,000
2012	\$140,000
2013	\$150,000
2014	\$155,000
Thereafter	\$1,855,000
Total	\$2,560,000

8F

This is a \$7,741,217 assessment loan from OWDA. It is a 5.1% interest-bearing loan utilized to fund implementation of the assessment.

Loan principal is due as follows

2010	\$1,443,075
2011	\$1,517,610
2012	\$1,595,995
2013	\$1,678,429
Thereafter	\$ 871,449
Total	\$7,106,558

9. Long-Term Debt

Long-term debt obligations of the Muskingum Watershed Conservancy District at December 31, 2009 were as follows:

LONG-TERM DEBT	December 31, 2008	Deletions	December 31, 2009	Amount Due Within One Year
4.75% Revenue Bond 1998	\$ 457,884	\$ 101,789	\$ 356,095	\$ 106,731
5.31% Revenue Bond 1999	645,663	93,876	551,787	98,984
5.56% OWDA 1999	431,139	17,301	413,838	18,277
7.50% COW 2002	708,302	18,044	690,258	19,436
Variable Rate RB 2003	2,680,000	120,000	2,560,000	125,000
5.1% OWDA LOAN 2004	7,741,217	634,659	7,106,558	1,443,075
TOTAL LONG-TERM DEBT	\$ 12,664,205	\$ 985,669	\$ 11,678,536	\$ 1,811,503

A summary of the MWCD's future long-term debt funding requirements, including principal and interest payments as of December 31, 2009 follows:

YEAR	REVENUE BONDS		PROMISSORY NOTES	
	Principal	Interest	Principal	Interest
2010	\$ 330,715.00	\$ 143,669.00	\$ 1,480,788.00	\$ 418,242.00
2011	351,283.00	128,114.00	1,557,853.00	341,176.00
2012	367,394.00	111,615.00	1,638,940.00	260,089.00
2013	286,141.00	96,164.00	1,724,264.00	174,765.00
2014	277,350.00	83,747.00	920,372.00	84,987.00
Thereafter	1,855,000.00	395,411.00	888,437.00	418,688.00
TOTALS	\$ 3,467,883.00	\$ 958,720.00	\$ 8,210,654.00	\$ 1,697,947.00

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Section 3

• FINANCIAL SUPPLEMENT •

The following charts represent the financial history of the Muskingum Watershed Conservancy District over the past ten years (*Information source: 1999-2008 Annual Reports of Operations*).

Chart 1 Year End Cash Balance/Receipts and Disbursements

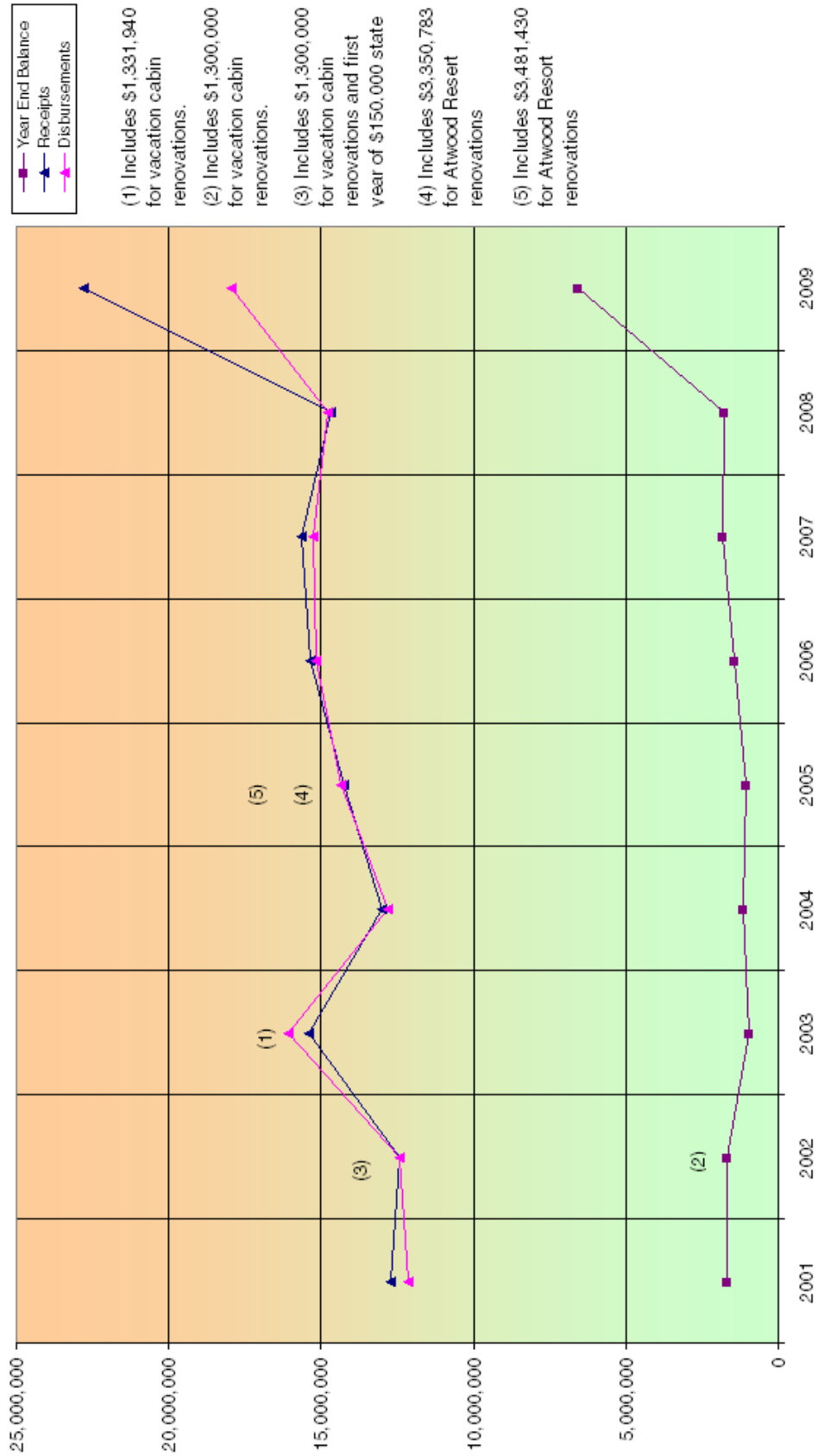


Chart 2
Major Expenses by Category

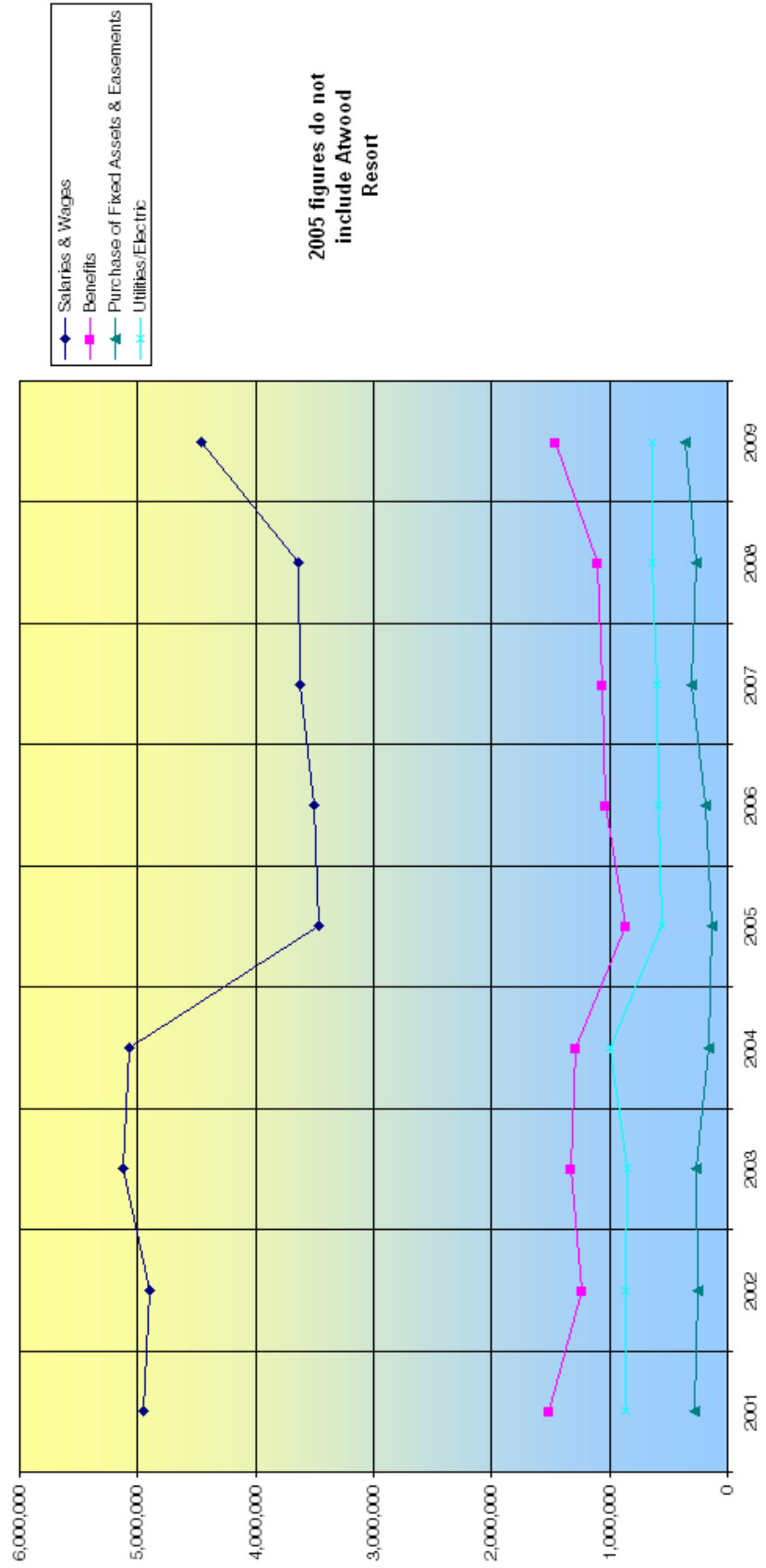


Chart 3

Major Revenue Sources

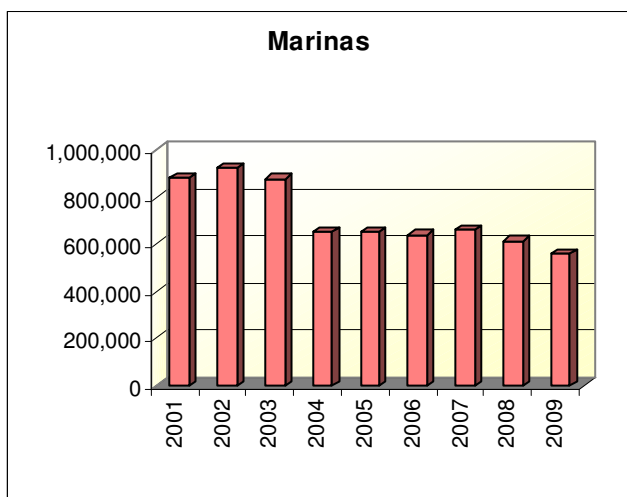
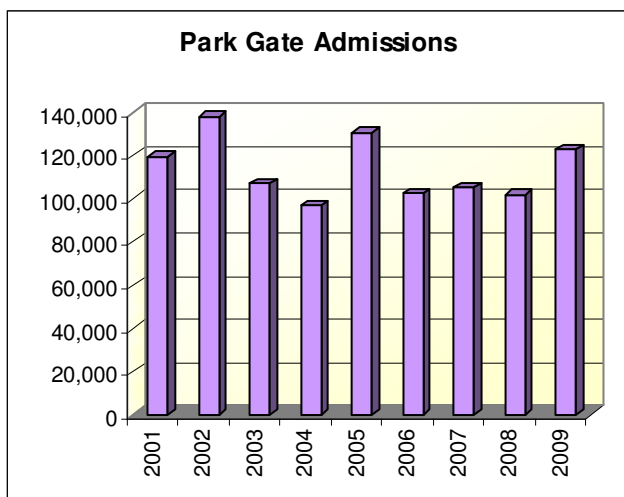
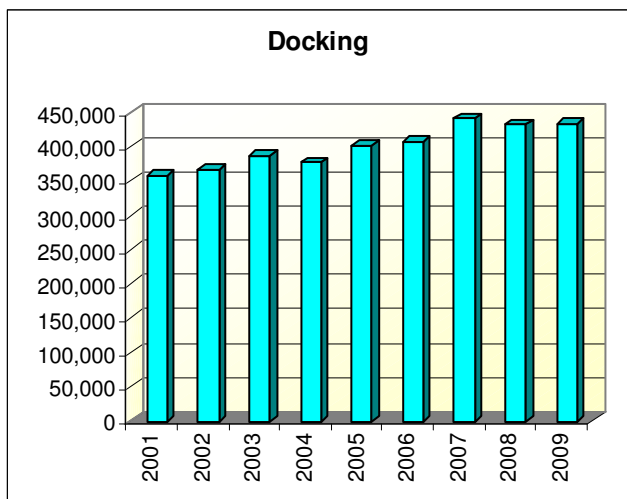
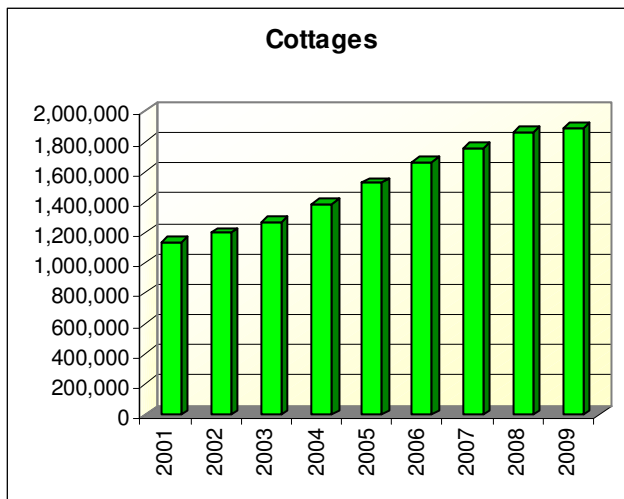
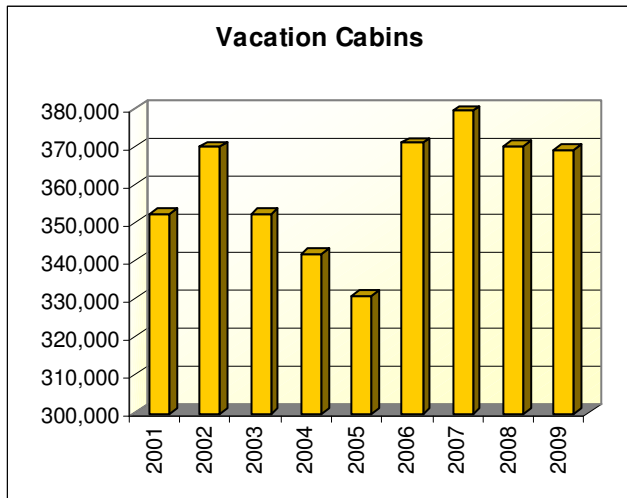
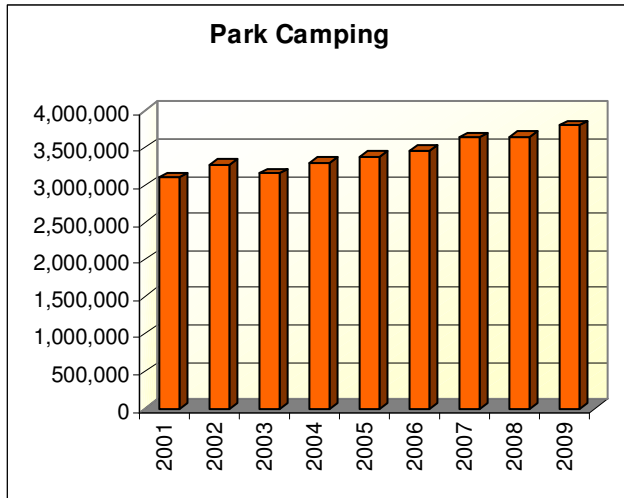
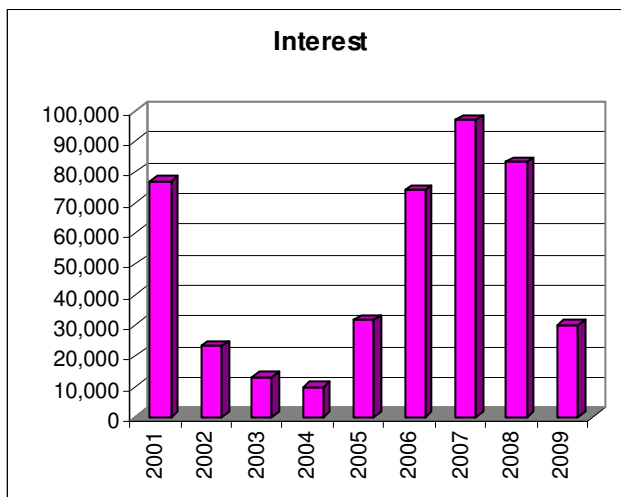
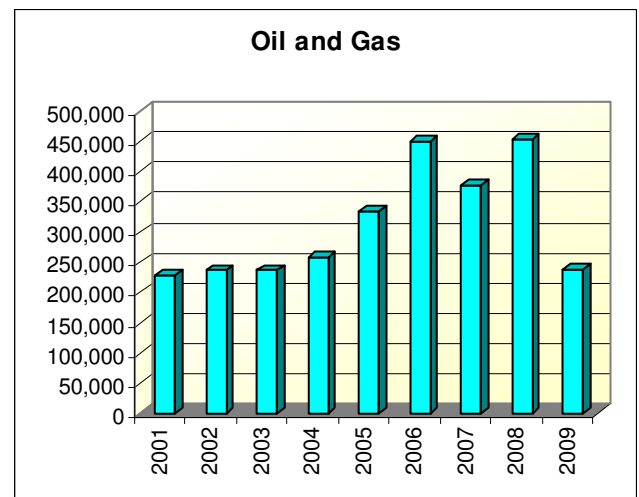
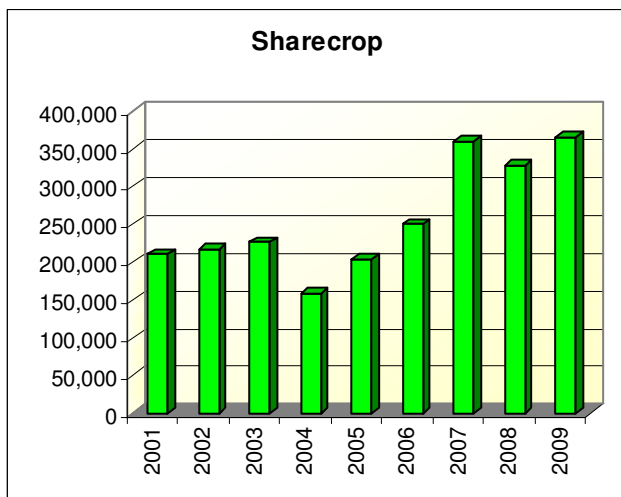
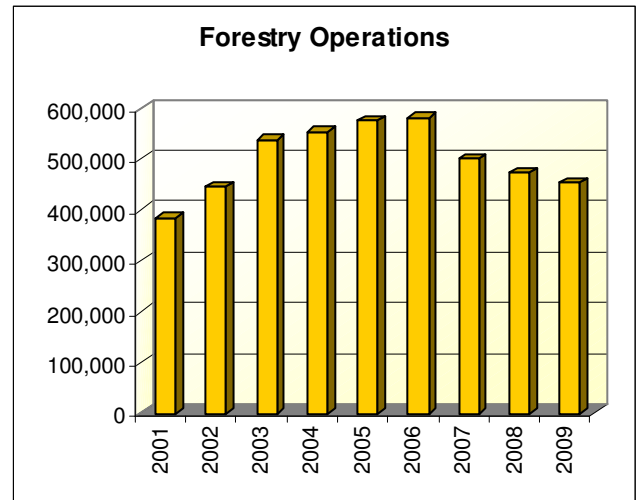
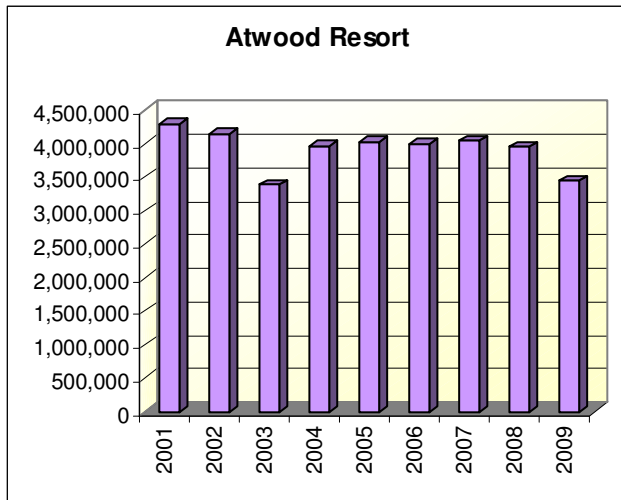


Chart 3

Major Revenue Sources continued



Land and Forestry Operations: Total Cash Receipts by Reservoir

as of December 31, 2009

	Agricultural, Building, and Lot- Acres Leased	Land and Building Rentals	Gas, Oil, Stone, Coal	Cash Rent and Sharecrops	Timber	Pulpwood	Totals
Atwood			89,451.33			1,686.40	91,137.73
Beach City	60.3		19,250.51	5,788.80			25,039.31
Bolivar			17,901.92				17,901.92
Charles Mill	25.0	1,185.00	12,566.06	1,250.00			15,001.06
Clendenning			140.55			99,596.14	99,736.69
Dover			58,922.63				58,922.63
Leesville							0.00
Mohawk	905.9		22,313.35	191,673.00	77,778.85		291,765.20
Mohicanville			56.00				56.00
Piedmont					165,880.00		165,880.00
Pleasant Hill	150.7	150.00	3,835.12	12,702.20		466.74	17,154.06
Seneca	7.0	10,190.00	1,852.19				12,042.19
Tappan	127.0	7,140.00	3,095.67	2,782.00	41,709.97	1,881.56	56,609.20
Wills Creek	534.25	6,601.50	9,910.36	151,440.39	37,223.00	27,772.37	232,947.62
Totals	1,810.15	25,266.50	239,295.69	365,636.39	322,591.82	131,403.21	1,084,193.61

Recreation Operations: Total Cash Receipts by Reservoir

as of December 31, 2009

	ODNR Division of Watercraft	Lake Patrol	Cottages, Clubs, and Dock Sites	Road, Water and Sewer Maintenance	Marina Operations	Park Operations	Total Recreation
Atwood	8,733.14	4,000.00	727,621.50	67,125.86	186,977.77	1,093,370.14	2,087,828.41
Beach City	1,102.68						1,102.68
Bolivar			1,905.00				1,905.00
Charles Mill	4,313.12	4,000.00	346,923.50	3,570.00	69,963.22	536,518.40	965,288.24
Clendenning	4,195.08	4,000.00	5,358.00		56,462.86		70,015.94
Dover							0.00
Leesville	10,202.58	4,000.00	254,004.07		62,109.03	91,463.93	421,779.61
Kokosing						61,843.72	61,843.72
Mohicanville							0.00
Piedmont	6,134.62	4,000.00	204,048.95		58,494.04		272,677.61
Pleasant Hill	10,735.80	4,000.00	160,120.00		40,805.93	527,384.37	743,046.10
Seneca	7,033.64	4,000.00	403,373.50	25,957.36	36,949.90	1,258,337.46	1,735,651.86
Tappan	9,133.02	4,000.00	261,821.50		46,712.69	1,096,751.18	1,418,418.39
Wills Creek	1,063.06		19,977.00				21,040.06
Totals	62,646.74	32,000.00	2,385,153.02	96,653.22	558,475.44	4,665,669.20	7,800,597.62

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Section 4

• SUBDISTRICTS •

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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.

Buffalo Creek 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 Chippewa Creek Watershed Project is a flood-control program that began in 1956 and was completed in 1980 with the construction of eight dams in Medina and Wayne counties. In addition, improvements were made to 33 miles of channel along the Chippewa Creek including the tributaries of Little Chippewa Creek and River Styx. It encompasses 188 square miles (more than 120,000 acres) in the following counties:

- ▶ Medina County, 51,905 acres
- ▶ Wayne County, 67,959 acres
- ▶ Summit and Stark counties, 456 acres

The watershed project was established to reduce the acreage prone to flooding and to decrease the time periods of inundation. The Chippewa Creek flows to the Tuscarawas River and has been a source of major flooding in the watershed.

The subdistrict has an office located in the Seville area. A watershed specialist staffs the office and oversees maintenance of the system of dams and reservoirs, as well as responding to inquiries from property owners and residents of the watershed.

The MWCD serves as the business agent for the subdistrict, which was formed in 1970 from a request of property owners in the region.

Maintenance work in the subdistrict is funded through an assessment of property owners as provided for in the Ohio law that governs conservancy districts, and assessment dollars can be used solely in the subdistrict region according to law.



Trees and brush along the banks of Chippewa Creek between Shorle Rd. and Blough Rd. had grown over the years to the point where the flow of water was greatly reduced causing flooding of fields upstream.



Photo above shows the crew clearing vegetation. In August of 2009, the trees and brush were removed along this section of channel. This area and all previously cleared sections will be mowed annually.

Present maintenance needs of the dams and channel improvements include, but are not limited to:

- ▶ Tree and brush removal
- ▶ Slip repairs
- ▶ Debris removal
- ▶ Hydraulic structure repairs and upgrades
- ▶ Monitor/remove sedimentation
- ▶ Ongoing maintenance

During 2009, subdistrict personnel conducted numerous projects related to the maintenance and operation needs of the subdistrict.

Emergency Spillway Stream Dredging of Dam VIII-C

The stream channel running north in the middle of the emergency spillway was blocked by brush and sediment causing neighboring property to flood, the emergency spillway to remain saturated, and ultimately reducing the efficiency of the dam.

The photos to the right show water pooling in the emergency spillway due to blocked channel.

This blockage redirected surface drainage onto a neighboring property and also prevented normal maintenance of the spillway area. Dredging the stream allowed it to flow more efficiently and reduced flooding of neighboring property. This enabled annual mowing within the entire emergency spillway area and future re-establishment of the proper grade elevation of the control section. Dredging improved the efficiency of Dam VIII-C, providing further protection to the community.



Structure 37L-3 Replacement

The replacement of this structure involved cooperative efforts between the Medina County Park District and the Subdistrict. The Park District staff did the work and shared the cost of materials with the subdistrict.



This photo shows the inlet of this pipe, located beneath the asphalt bike path at Buckeye Woods Park, had collapsed causing the water flow to backup and swirl - eroding away the soil beneath the path.



This photo shows the rusted and deteriorated pipe. The structure of the pipe was so compromised, with multiple splits, that it literally could no longer be considered a pipe. The pipe failure became a safety hazard to anyone using the bike path and caused flooding of SR 162 and the Park property during high rain events.

USGS Hydraulic Study

The United States Geological Survey (USGS) conducted a hydraulic study of the Chippewa Flood Control Project. The study will enable the subdistrict to model modifications to the structures and 33 miles of channels and aid in the decisions about repairs and improvements based on current data and conditions.



Photo left, USGS employees setting up equipment for the study. Once the study is completed in 2010, the data and reports will be available to other governmental entities within the region to assist them with land use planning, flood control issues, and economic development. At right, a USGS surveyor obtaining cross section data in Chippewa Creek just upstream from the confluence of the Chippewa Creek and the Tuscarawas River.

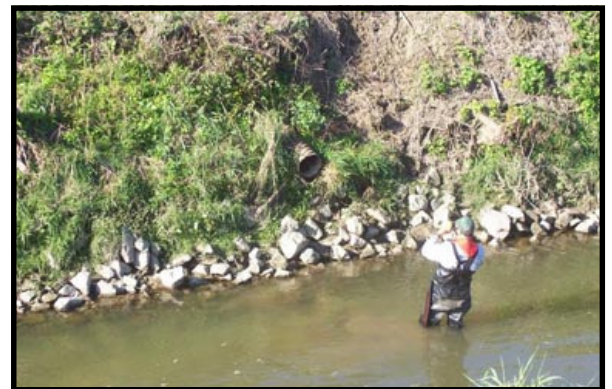
GPS/GIS Asset Inventory

The Geographic Positioning System/Geographic Information System (GPS/GIS) Asset Inventory was designed to accomplish three main goals:

- 1) Locate all of the structures in the channel
- 2) Determine their attributes, i.e. diameter, type of pipe, past condition, and current condition including pictures
- 3) Establish a database of all structures within the flood control system.

There are five phases to this project:

- ▶ Phase 1: Collection of information from “as-builts” and existing maps, as well as preliminary office work
- ▶ Phase 2: Determination and acquisition of necessary equipment and software.
- ▶ Phase 3: Fieldwork and review of ingress and egress points.
- ▶ Phase 4: Completion of data collection, establishment of the completed database and accessibility by the MWCD and Chippewa Subdistrict staff.
- ▶ Phase 5: Development of a maintenance plan for the channel and structures based on the database.



David Lautenschleger, MWCD GIS Specialist taking a picture of a Chippewa structure. Each structure in the database has at least one picture included with the data.

Once the fieldwork is complete, the data is entered into the GIS system. The final product will be a seamless computer-aided mapping system showing all structures within the 33 miles of the Chippewa, Little Chippewa and River Styx waterways. This will allow the subdistrict staff to query structures by condition to determine construction priorities and maintain repair records.

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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Black Fork Subdistrict of MWCD: Balance Sheet

as of December 31, 2009

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

Black Fork Subdistrict of MWCD

from January 1, 2009, to December 31, 2009, in accordance with ORC Section 6101.66

Cash on Hand, January 1, 2009	0.00
Receipts	
None	0.00
Disbursements	
None	0.00
Cash on Hand, December 31, 2009	0.00

Buffalo Creek Subdistrict of MWCD: Balance Sheet

as of December 31, 2009

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

Buffalo Creek Subdistrict of MWCD

from January 1, 2009, to December 31, 2009, in accordance with ORC Section 6101.66

Cash on Hand, January 1, 2009	0.00
Receipts	
None	0.00
Disbursements	
None	0.00
Cash on Hand, December 31, 2009	0.00

Chippewa Subdistrict of MWCD: Balance Sheet

as of December 31, 2009

Assets		
Cash and Investments	1,720,148.75	
Amount available to be provided	345,000.00	
Total Assets		2,065,148.75
Expenses		
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	2,397,225.26	
Real Estate Taxes	4,521.61	
Various Bond Fund Expenses	110.91	
Total Expenses		3,958,936.59
Total Assets and Expenses		6,024,085.34

Chippewa Subdistrict of MWCD: Balance Sheet continued

as of December 31, 2009

Liabilities		
Current Notes Payable - FHA	0.00	
Accounts Payable (to Main District)	17,510.22	
Total Liabilities		17,510.22
Receipts		
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	490,456.25	
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	3,613,619.12	
Revenue from Land Rent/Miscellaneous	584,771.11	
Interest on Notes	10,135.18	
Total Receipts		6,006,575.12
Total Liabilities and Receipts		6,024,085.34

Chippewa Subdistrict of MWCD

from January 1, 2009, to December 31, 2009, in accordance with ORC Section 6101.66

Cash on Hand, January 1, 2009		1,660,458.30
Receipts		
Collection of Assessments	370,213.76	
Interest on Deposits and Investments	4,701.62	
Revenue from Land Rental and Miscellaneous	800.00	
Total Receipts		375,715.38
Total Receipts and Balance		2,036,173.68
Disbursements		
Salaries, Wages & Benefits	118,945.91	
Contract Services	102,074.33	
Materials & Supplies	23,156.34	
Repairs and Maintenance	37,282.00	
Legal	1,843.50	
Taxes	1,199.50	
Purchase of Equipment/Vehicle	31,523.35	
Total Disbursements		316,024.93
Cash on Hand, December 31, 2009		1,720,148.75

Duck Creek Subdistrict of MWCD: Balance Sheet

as of December 31, 2009

Assets		
Cash		8,390.58
Expenses		
Preliminary expense (includes legal and engineering costs, court costs and overhead charges)		5,400.32
Total Assets and Expenses		13,790.90
Liabilities		
Accounts Payable	36.55	
Ohio Water Commission	20,000.00	
Less Partial Repayment	(14,000.00)	
Total Liabilities		6,036.55
Receipts and Advances		
Interest on Deposits and Receipts		7,754.35
Total Liabilities and Receipts		13,790.90

Duck Creek Subdistrict of MWCD

from January 1, 2009, to December 31, 2009, in accordance with ORC Section 6101.66

Cash on Hand, January 1, 2009	8,350.94
Receipts	
Interest on Deposits and Investments	39.64
Total Receipts and Balance	
Disbursements	
None	0.00
Cash on Hand, December 31, 2009	8,390.58

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Appendix

Park Contact Information

Park	Park Manager	Assistant Park Manager	Administrative Assistant	Phone	Fax	Email Addresses
Atwood Lake Park 4956 Shop Road NE Mineral City, OH 44656	Aaron Stump	Jeremy Hoffer	Joan Wilson	330-343-6780	330-343-5454	atwood@mwcd.org astump@mwcd.org jhoffer@mwcd.org
Charles Mill Lake Park 1277A State Route 430 Mansfield, OH 44903	Dan Mager <i>Regional Park Mgr.</i>	Steven Rice	OPEN POSITION	419-368-6885	419-368-4912	charlesmill@mwcd.org dmager@mwcd.org srice@mwcd.org
Pleasant Hill Lake Park 3431 State Route 95 Perrysville, OH 44864	William Martin		Sue Williams	419-938-7884	419-938-7884	pleasanthill@mwcd.org dmager@mwcd.org bmartin@mwcd.org
Seneca Lake Park 22172 Park Road Senecaville, OH 43780	M. Joe McGlothlin	Lynn Lyons	Linda Leach	740-685-6013	740-685-6770	seneca@mwcd.org jmcglothlin@mwcd.org llyons@mwcd.org
Tappan Lake Park P.O. Box 29 Deersville, OH 44693	John Birney	Jared Oakes	Gina Ferri	740-922-3649	740-922-6086	tappan@mwcd.org jbirney@mwcd.org joakes@mwcd.org
For Kokosing Campground, please contact Pleasant Hill Lake Park						

Marina Contact Information

Marina	Operator	Phone	Fax
Atwood Marina West 9298 Atwood Lake Road NE Mineral City, OH 44656	C. Brian Valot www.atwoodlakeboats.com sales@atwoodlakeboats.com	330-364-4703	330-364-6358
Atwood Marina East 9298 Atwood Lake Road NE Mineral City, OH 44656	C. Brian Valot www.atwoodlakeboats.com sales@atwoodlakeboats.com	330-735-2323	330-364-6358
Charles Mill Marina 1277B State Route 430 Mansfield, OH 44903	Robert Schraedly www.charlesmillmarina.com info@charlesmillmarina.com	419-368-5951	419-368-3900
Clendening Marina 79100 Bose Road Freeport, OH 43973	Rob and Annette Ryser www.clendeninglake.com cmi12@verizon.net	740-658-3691	740-658-3596
Leesville Clow's Landing 4131 Deer Road SW Bowerston, OH 44695	Paul and Linda Clow www.clowsmarina.com clowsmarina@tusco.net	740-269-5371	740-269-1360
Leesville Petersburg Marina 2126 Azalea Road SW Carrollton, OH 44615	Mary Jo Turner John Whyte www.petersburgmarina.com jmmarina@live.com	330-627-4270	330-627-2490
Piedmont Marina 32281 Marina Road Freeport, OH 43973	Contact MWCD Bernie Schreiner, Ext. 2264	330-343-6647 877-363-8500	330-364-4161
Pleasant Hill Marina 3434 State Route 95 Perrysville, OH 44864	Robert Schraedly www.pleasanthillmarina.com info@pleasanthillmarina.com	419-938-6488 (summer only)	419-368-3900
Seneca Marina P. O. Box 430 Neffs, OH 43940	Heinlein Properties, Inc. Roger Barack www.senecalakemarina.com rgillespie@1st.net	740-685-5831	740-676-1549
Tappan Marina 33315 Cadiz-Dennison Road Scio, OH 43988	Cathy Cramblett Sandra and Richard Henry www.tappanlakemarina.com tmarina@tusco.net	740-269-2031	740-269-8002

Governing Bodies

Conservancy Court

The Honorable Damian J. Vercillo	Ashland County
The Honorable John M. Solovan	Belmont County
The Honorable John S. Campbell	Carroll County
The Honorable David W. Burns	Coshocton County
The Honorable David A. Ellwood	Guernsey County
The Honorable Michael K. Nunner	Harrison County
The Honorable Thomas C. Lee	Holmes County
The Honorable James Ronk	Knox County
The Honorable Thomas M. Marcelain	Licking County
The Honorable D. W. Favreau	Morgan County
The Honorable Mark C. Fleegle	Muskingum County
The Honorable John W. Nau	Noble County
The Honorable James D. Henson	Richland County
The Honorable Jim D. James	Stark County
The Honorable Paul J. Gallagher	Summit County
The Honorable Edward E. O'Farrell	Tuscarawas County
The Honorable C. Ashley Pike	Washington County
The Honorable Raymond E. Leisy	Wayne County

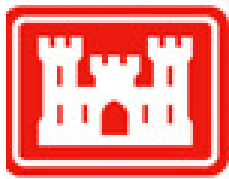
Board of Directors

Richard J. Pryce, President (North Canton)	Term expires July 18, 2012
Harry C. Horstman Vice President (Scio)	Term expires June 3, 2010
William P. Boyle, Jr. (Mansfield)	Term expires July 18, 2014
Steve Kokovich (New Concord)	Term expires June 3, 2013
David L. Parham, President (Dellroy)	Term expires June 8, 2011

Board of Appraisers

Mark J. Waltz, Chairman (Dover)	Term expires July 14, 2013
James Navratil (Medina)	Term expires July 18, 2013
Open seat	Term expires June 3, 2010

Cooperating Agencies



U.S. Army
Corps of Engineers



Ohio Department of
Natural Resources



Ohio Department of
Agriculture



Ohio Department of
Transportation



Ohio Agricultural Research
and Development Center



Ohio Environmental
Protection Agency

MWCD Staff

as of December 31, 2009

Administration

John M. Hoopingarner	<i>Executive Director/Secretary</i>
Mary Burley	<i>Human Resources Administrator</i>
Stacie Stein	<i>Office Assistant</i>
Karen Miller	<i>Executive Assistant</i>
Darrin Lautenschleger	<i>Public Affairs Administrator</i>
Scott Tritt	<i>Safety Administrator</i>
Thomas P. Fisher	<i>IS/IT Manager</i>
Stephen Demuth	<i>IT Coordinator</i>
Brittany Converse	<i>GIS Analyst</i>
Tami Taylor	<i>GIS Analyst</i>
Steve Voroselo	<i>GIS Analyst</i>
Paul Boehnlein	<i>GIS Technician</i>
Skyler Dewey	<i>GIS Technician</i>

Conservation

Mark Jukich	<i>Chief of Conservation</i>
Mark Swiger	<i>Natural Resources Administrator</i>
James Bishop	<i>Forest Resources Coordinator</i>
Tricia Miller	<i>Administrative Assistant</i>

Engineering

Boris E. Slogar, P.E.	<i>Chief Engineer</i>
Michael C. Rekstis, P.E.	<i>Assistant Chief Engineer</i>
Douglas Little, P.E.	<i>Project Engineer</i>
Josh Bauer	<i>Project Coordinator</i>
David Lautenschleger	<i>AM/FM GIS Specialist</i>
Kelli Karns	<i>Administrative Specialist</i>
Darrell Larkin	<i>Lead Equipment Operator</i>
Randy Canfield	<i>Equipment Operator</i>
Eric Kinsey	<i>Equipment Operator</i>
Erin Mann	<i>CAD Intern</i>
Bruce Horsfall	<i>Equipment Supervisor</i>
Phil Wolfe	<i>Utilities Technician</i>
Gary Taylor	<i>Wastewater Systems Specialist</i>
Randal Meese	<i>Building Attendant</i>
James Rosenow	<i>Grounds and Fleet Attendant</i>
Deborah J. Russell	<i>Watershed Project Coordinator</i>

MWCD Staff continued

as of December 31, 2009

Finance

James B. Cugliari *Chief Financial Officer/Treasurer*
 Colby Byrom *Accountant*
 John L. Olivier *Development Coordinator*
 Jayne Ann Fankhauser *Accounting Clerk*
 Rebecca Warfield *Accounting Clerk*

Recreation-Parks

Scott D. Barnhart *Chief of Recreation/Chief Ranger*
 Tony Luther *Recreation Coordinator*
 Donnie Borland *Recreation Lease Manager*
 Peggy May *Lease Assistant*
 Tom Stanley *Lease Technician*
 John Traxler *Lease Technician*
 Bernard Schreiner *Resource Specialist*
 Dave Olsafsky *Maintenance Specialist*
 Russ Erwin *Maintenance Technician*
 John Bird *Ranger Specialist Supervisor*
 Michael Govanello *Lake Ranger Supervisor*
 Michael Cable *Ranger Specialist*
 Shawn Tharp *Ranger Specialist*

Atwood Lake Park

Aaron Stump *Park Manager*
 Jeremy G. Hoffer *Assistant Park Manager*
 Joan Wilson *Administrative Assistant*
 Richard Anderson *Ranger/Technician*
 Ed Davy *Ranger/Technician*
 Anthony Amicone *Park Ranger*
 Terry Genet *Lead Park Technician*
 Ralph Long *Park Technician*
 Richard Law *Park Services Technician*
 Dennis Jones *Campground Supervisor*
 Harold Lones *Facilities Attendant*

Charles Mill Lake Park

Dan Mager *Regional Park Manager*
 Steven Rice *Assistant Park Manager*
 Candace Zeger *Administrative Assistant*
 Daniel Atterholt *Lead Park Technician*
 James Braeunig *Ranger/Technician*
 Stacy Karsmizki *Clerk*
 Donna Messerly *Activities Leader*

MWCD Staff continued

as of December 31, 2009

Pleasant Hill Lake Park

Dan Mager *Regional Park Manager*
William Martin, Jr. *Park Manager*
Sue Williams *Administrative Assistant*
Shawn Mahoney *Lead Park Technician*
Corey Tedrow *Ranger/Technician*
Kelly Gillette *Park Attendant*

Seneca Lake Park

M. Joe McGlothlin *Park Manager*
Lynn E. Lyons *Assistant Park Manager*
Linda Leach *Park Administrative Assistant*
William D. Mallett *Ranger/Technician*
Lucas Pace *Ranger/Technician*
David Hall *Park Ranger*
Francis Wehr *Park Ranger*
Troy Hannahs *Lead Park Technician*
Mark Lashley *Park Technician*

Tappan Lake Park

John Birney *Park Manager*
Jared Oakes *Assistant Park Manager*
Gina Ferri *Administrative Assistant*
David Schuler *Lead Park Technician*
Jeremiah Warner *Park Technician*
Jon Little *Ranger/Technician*
Troy Noice *Ranger/Technician*
Rose DeLong *Clerical Assistant*
Charles Pulley *Facilities Attendant*
Deanna Pulley *Facilities Attendant*

MWCD Facilities

Description	Atwood	Beach City	Charles Mill	Clendening	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	
Overnight lodging										
Resort										
Park vacation cabins										
Marina motel/cabins										
Camper cabins										
*Conservation pool is a lake surface elevation which is maintained durin 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	Clendening	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 Boundaries

