

# Annual Report of Operations 2010

*Breaking ground to renew the commitment*



**Muskingum Watershed Conservancy District**

[mwcd.org](http://mwcd.org)

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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 Great Flood of 1913 claimed nearly 500 lives in Ohio and caused more than \$300 million in property damage.

It is the greatest natural disaster on record in Ohio's history.

It also left behind a trail of death, despair and property damage in the Muskingum River Watershed, which is the state's largest wholly contained watershed covering an area of all or portions of 27 counties and more than 8,000 square miles. In the Muskingum River Watershed drainage area alone, 11 people died and millions of dollars of property damage occurred.

That event, obviously, created great concern among the residents and leaders of the region and eventually led to the organization and operation of the Muskingum Watershed Conservancy District (MWCD).

But the story dates back to many years before the Great Flood of 1913.

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 Great Flood of 1913 followed, raising the awareness of state residents to the need for reliable flood protection and reduction. A conservation amendment to the Ohio Constitution was enacted in 1913 and a year later, in 1914, the Ohio Conservancy Act became effective.

The MWCD was created according to the Ohio Conservancy Act and continues today as a result of those identified needs.

The MWCD was organized in 1933 as a separate political subdivision to develop and implement a plan for flood reduction and water conservation.

The district itself 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.



*This photograph shows people traveling in boats during the 1913 flood in Marietta. The image was taken March 29, 1913. The photograph shows Putnam Street opposite the courthouse. (Photo from [www.ohiohistory.org](http://www.ohiohistory.org))*



*This is a view of Massillon, Ohio, looking east from Ceres Supply Co., Tremont Street. (Photo from [www.ohiohistory.org](http://www.ohiohistory.org))*





*Five of seven bridges in Zanesville were lost to the flood. This is a view of the Fifth Street bridge. (Photo from [www.ohiohistory.org](http://www.ohiohistory.org))*

In 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.

In 1939, the Federal Flood Control Act transferred flood control operations - namely, operation of the dams - 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

the MWCD is responsible for conservation and recreation on its land and lakes located behind the dams.

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." (Two other dams and reservoirs, Dillon near Zanesville in Muskingum County and North Branch Kokosing near Fredericktown in Knox County, were constructed later and are operated solely by the USACE).

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.

And equally important, but sometimes overshadowed by the recreational aspects of the MWCD's operations is that the system of dams and reservoirs has prevented more than \$8 billion worth of potential property damage from flooding in the watershed, according to the federal government.

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 enacted 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.

During 2010, many projects were planned and implemented to carry out the 2005 Amendment to the Official Plan, including the first significant rehabilitation project to a dam since their original construction and the most ambitious list of projects at the reservoirs in their nearly 80 years of existence.

# Introduction

Since its organization nearly 80 years ago, the Muskingum Watershed Conservancy District (MWCD) has been focused on the tasks of protecting people and property from the potential ravages of flooding, while at the same time providing water for beneficial public uses.

That focus has not changed even as the watershed served by the MWCD has grown and evolved well beyond what it appeared as many decades ago.

In 2010, the MWCD took some giant steps through its partnerships to ensure the continued safe operation of the system of reservoirs and dams that it led the effort to establish back in the 1930s. That work will continue in 2011 and beyond, safeguarding the reservoirs and dams for generations to come.



*Public officials break ground for the rehabilitation project at Dover Dam in the fall of 2010. (MWCD photo)*

The MWCD and the U.S. Army Corps of Engineers (USACE) kicked off the most ambitious list of projects at the dams since their original construction when a groundbreaking ceremony was held at Dover Dam in October 2010. A rehabilitation project at Dover Dam estimated to cost more than \$60 million will get under way in earnest during 2011, with the federal government paying the bulk of the costs and the MWCD providing more than \$2 million as its required local cost share.

Four other "priority" projects will follow in upcoming years - including at Beach City, Bolivar and Mohawk dams, along with Zoar Levee - and will receive an estimated investment of more than \$600 million, including more than \$125 million from the MWCD as its local cost-share estimate.

But while the work at the dams is a very visible and key piece of the work under the Amendment to the Official Plan of the MWCD that was adopted originally in 2005, it certainly is not the only work under way. In fact, projects have been completed, planned and introduced that will protect the reservoirs, enhance flood reduction and water conservation in areas upstream of and downstream from the dams, and a grant program is available to serve as a component for possible funding for projects in communities in the watershed region.

The MWCD began work on fixing eroded shorelines at its reservoirs, developed and awarded grants through its "Partners in Watershed Management" program for communities and agencies planning projects that support water conservation and flood control in the sprawling 8,000-square-mile watershed of the Muskingum River, established an agreement with Ohio University to develop a sediment removal plan for the MWCD reservoirs and agreed to work with the Ohio Department of Natural Resources' Division of Soil and Water Resources for projects to conserve and protect water and soils.

The projects are a key focus of the MWCD's mission statement, which provides the conservancy district staff members with the guidance they operate under daily: "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 MWCD also hosted a high-profile event at Atwood Lake Park in the summer of 2010 to highlight a very busy year in its recreation program. The highly successful Alive Festival, a four-day event featuring contemporary Christian music and related lectures and programs, moved to the park for the first time in the festival's history. An estimated crowd of more than 60,000 people swelled the attendance at the park during the festival's run, and another attractive lineup is being assembled by festival organizers for Alive 2011, scheduled June 22-25 at the park.

The MWCD operates five lake parks with campgrounds - at Atwood, Charles Mill, Pleasant Hill, Seneca and Tappan lakes - as well as camping facilities at Leesville Lake (near Clow's Marina), North Branch Kokosing Campground near Fredericktown in Knox County and at Piedmont Marina at Piedmont Lake. The MWCD assumed full operation of the marina and campground operations at Piedmont Marina in 2010.

More than 5.5 million people annually visit the MWCD lakes for outdoor recreation as boating, fishing, camping, hiking, hunting and more are popular activities at the MWCD reservoirs. The MWCD manages more than 54,000 acres of property (including 38,000 acres of land and 16,000 acres of surface water), most of which is open for free public access.

Members of the MWCD administration and staff have been planning for and talking in public about the needs of the reservoirs and dams for years. In 2010, as ground was broken for one significant project with a high level of public interest and many others that took the Amendment to the Official Plan of the MWCD from a piece of paper to real projects at the dams and reservoirs, the MWCD now plans for and executes projects that protect people and property, as well as to provide water for beneficial public uses.

It is why 2010 will be remembered by the MWCD as the year the conservancy district was "Breaking Ground to Renew the Commitment."

## 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 meets annually in June, held one session during 2010 - on June 5. 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. Robert D. Peterson, commander of the Huntington (West Virginia) District of the U.S. Army Corps of Engineers (USACE), who provided a review of USACE projects planned in upcoming years. Col. Peterson 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 2009 Annual Report of Operations for the MWCD.

Judges of the Court also appointed Harry C. Horstman of Scio in Harrison County to a new five-year term as a member of the MWCD Board of Directors. Horstman originally was appointed to the MWCD Board of Directors in 2002 to fill a vacancy created by the retirement of Joseph J. Sommer of Stark County. He was appointed to a full five-year term in 2005. Members of the Board of Directors are limited to two consecutive five-year terms of service.



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 2011.

## 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, 2010, were:

William P. Boyle, Jr., of the Charles Mill Lake area ..... term expires July 18, 2014  
 Steve Kokovich of New Concord ..... term expires June 3, 2013  
 Harry C. Horstman of Scio ..... term expires June 3, 2015  
 David L. Parham of the Atwood Lake area ..... term expires June 8, 2011  
 Richard J. Pryce of North Canton ..... term expires July 18, 2012



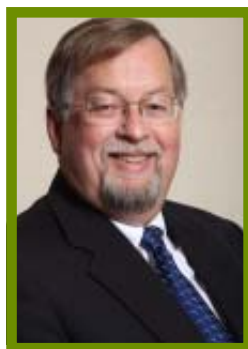
William P. Boyle, Jr.



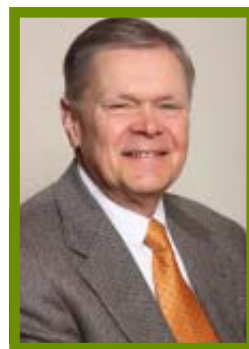
Harry C. Horstman



Steve Kokovich



David L. Parham



Richard J. Pryce

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 12 meetings were held during 2010 at various locations. Meetings routinely are held on the third Friday of each month and begin at 9 a.m.

Meetings of the Board were held in 2010 on the following dates and locations:

January 15 ..... Kent State University Tuscarawas, New Philadelphia  
 February 19 ..... New Philadelphia City Council Chambers  
 March 19 ..... Stark County Parks District Exploration Gateway, Canton  
 April 23 ..... New Philadelphia City Council Chambers  
 May 21 ..... New Philadelphia City Council Chambers  
 July 23 ..... Atwood Lake Resort and Conference Center  
 July 29 ..... New Philadelphia City Council Chambers  
 August 20 ..... New Philadelphia City Council Chambers  
 September 17 ..... New Philadelphia City Council Chambers  
 October 22 ..... New Philadelphia City Council Chambers  
 November 19 ..... New Philadelphia City Council Chambers  
 December 17 ..... New Philadelphia City Council Chambers



Harry C. Horstman served as president of the Board during 2010 while Steve Kokovich 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.

## *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.

## *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 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.

## 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.

## Richard J. Pryce

- Appointed to MWCD Board of Directors on August 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 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.

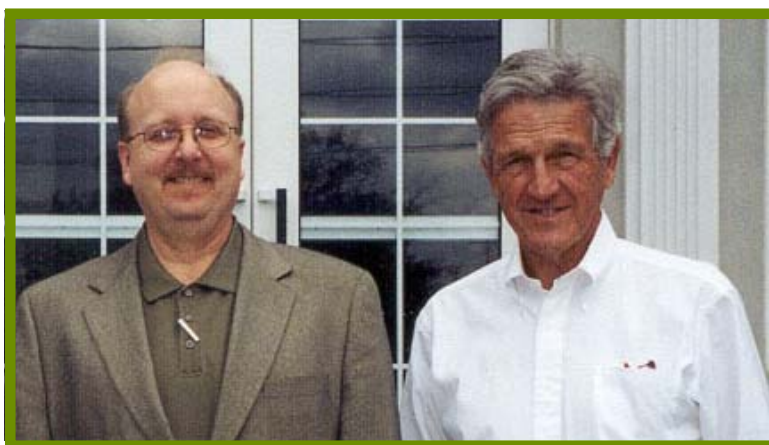
Meetings of the Board of Appraisers are open public sessions and conducted in accordance with Ohio's Public Meetings Law.

Meetings of the Board of Appraisers in 2010 were held on the following dates and locations:

February 18 ..... New Philadelphia City Council Chambers  
September 27 ..... First United Methodist Church, New Philadelphia  
December 16 ..... New Philadelphia City Council Chambers

Members of the Board of Appraisers as of December 31, 2010, were as follows:

James Navratil of Medina ..... term expires July 18, 2013  
Mark J. Waltz of Dover ..... term expires July 14, 2013  
Open seat created by retirement of Thomas A. Roe from the Board of Appraisers



*(L-R) Mark J. Waltz and James Navratil*

Mark J. Waltz served as chairman of the Board of Appraisers in 2010. 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.

## *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.

## *Four 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 four 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; and Scott Barnhart is the chief of recreation/chief ranger.



*John M. Hoopingarner*



*Boris E. Slogar, P.E.*



*James B. Cugliari*



*Scott D. Barnhart*

## John M. Hoopingarner

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

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

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

Hoopingarner also directly supervises the performance of several MWCD staff members, including the chief of recreation/chief ranger, 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.

## 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.

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

## 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
- 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 D. 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.

In addition of overseeing the law enforcement function of the MWCD, 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.

## 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 300 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 2010.

5 years

Thomas P. Fisher .....	Information Systems/Information Technology
Kelli A. Karns .....	Engineering
Micheal J. McGlothlin .....	Seneca Lake Park
Rebecca J. Warfield .....	Finance

10 years

Edward L. Davy .....	Atwood Lake Park
Stephen C. Demuth .....	Information Systems/Information Technology
David C. Schuler .....	Tappan Lake Park

20 years

James A. Luther .....	Recreation
Joan E. Wilson .....	Atwood Lake Park

25 years

James B. Cugliari .....	Finance
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A complete listing of employees of the Conservancy District as of December 31, 2010, is located on Page 90 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.

Roy Wilson served as chairman of the DAC during 2010, and Kevin Keffer was vice chair. The DAC held four meetings during 2010:

January 29 .....	New Philadelphia City Council Chambers
April 30 .....	New Philadelphia City Council Chambers
July 30 .....	New Philadelphia City Council Chambers
October 29 .....	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 make recommendations for possible action by the MWCD Board of Directors.



(Photo at left) Darrin Lautenschleger, MWCD public affairs administrator, presents a certificate of recognition to Mark Tondra; (at right) he presents a certificate of recognition to Roy Wilson.

Members of the DAC as of December 31, 2010, including their county of residence, term and any relationship to the Conservancy District, were the following:

- Allyn Adams - Cuyahoga County - 2010 - Adams, a cottage site lessee with a residence at Atwood Lake, is a retired accountant and financial advisor.
- 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.
- Jeff Heacock - Muskingum County - 2011 - Heacock is a cottage site lessee with a residence at Seneca Lake and is the assistant vice president for student affairs at Muskingum University. He spent 26 years as the head football coach at Muskingum, along with serving as athletic director for several years at the university.
- 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.
- John Prelac - Stark County - 2012 - Prelac is an avid fisherman and boater and visits the MWCD lakes frequently. He is an attorney with the Stark County firm of Day Ketterer LTD, with one of his areas of focus dealing with family cottage law.
- Robert C. Prince - Carroll County - 2012 - Prince owns a home near Leesville Lake and is a member of the board of trustees of the Rockwood Property Owners Association. He is retired from the U.S. Postal Service at Pittsburgh.
- 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 - 2012 - Schmelzenbach is the director of the Noble County Emergency Management Agency and Homeland Security.
- Cheryl Ann Sebring - Muskingum County - 2012 - Sebring is the housing administrator for the city of Zanesville.
- Dirck W. TenBroeck - Harrison County - 2012 - 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.



# Groundbreaking ceremony at Dover Dam culminates busy year for projects to maintain reservoirs, dams

There was a tremendous amount of public interest when Dover Dam was constructed in the 1930s. The official groundbreaking ceremony held at the dam in the fall of 2010 to usher in a period of major rehabilitation at five structures in the Muskingum River Watershed also generated plenty of interest and recognition.

About 80 public officials and interested residents were in attendance as the Dover Dam Safety Assurance Project got under way at the dam on October 26, 2010.

During an official groundbreaking ceremony hosted by Tuscarawas County Commissioner Kerry Metzger, attendees heard remarks from Ohio Rep. Zack Space, D-Dover; State Rep. Joshua O'Farrell, D-New Philadelphia; Sean D. Logan, director of the Ohio Department of Natural Resources; Col. Robert Peterson, commander of the Huntington District of the U.S. Army Corps of Engineers (USACE); and Boris Slogar, chief engineer of the Muskingum Watershed Conservancy District (MWCD).

The Dover Dam Safety Assurance Project will include the rehabilitation of the 70-year-old dam, bringing it up to modern safety standards. In September 2010, the USACE awarded the \$11.9 million Phase I contract to Brayman Construction Corp. of Saxonburg, PA. The work includes the installation of 36 multi-strand anchors in the spillway section of Dover Dam.

The overall rehabilitation plan for this project consists of installing anchors in the dam, anchoring the stilling basin, installing training walls, installing a parapet wall on top of the dam, and installing a closure on the left descending abutment, and riverbank protection immediately downstream of the dam.

The total project is estimated at more than \$60 million, and the MWCD - the non-federal local cost-share sponsor - will provide more than \$2 million.

Slogar told the audience about the strong partnership between the MWCD and the USACE that led to the original construction of Dover Dam and 13 other dams in the Muskingum River Watershed.

"The original construction of this dam in the 1930s was greatly anticipated and became a local tourist attraction for the community," Slogar said.



*(Photos, top to bottom) Color guard members from MWCD and USACE begin the ceremony; members of the Tuscarawas Valley High School Show Choir sing the National Anthem; students from Bolivar Elementary lead the Pledge of Allegiance; and Col. Robert Peterson, commander of the Huntington District of the USACE, talks about the project.*

"Popcorn was sold for a penny a bag to people sitting on the hillside watching the hundreds of workers put into place this massive concrete structure.

"Today modern technology and the talents of the staffs of the U.S. Army Corps of Engineers and the Brayman Construction Corp. will ensure that Dover Dam will function safely and effectively for future generations.



*At left, Tuscarawas County Commissioner Kerry Metzger, Shannon McKee of Gov. Ted Strickland's regional office, Col. Robert Peterson of the USACE, MWCD Board President Harry C. Horstman, and MWCD Chief Engineer Boris E. Slogar, P.E., participate in the groundbreaking ceremony at Dover Dam. At right, ceremony attendees tour the dam.*

"It's something that those people on the hillside back then munching on popcorn would be amazed by and pleased with. Their legacy continues to the benefit of us all in the Muskingum River Watershed."

The bulk of the work associated with the project was expected to begin in the spring of 2011.

Projects at Beach City, Bolivar and Mohawk dams, as well as at Zoar Levee, are planned for upcoming years. The MWCD will serve as the local cost-share sponsor for each of those projects.

## *Growing financial losses lead to closing of Atwood Lake Resort & Conference Center*

Atwood Lake Resort and Conference Center has been a recognized icon of the Atwood Lake community since its construction and opening in the 1960s.

But over the past several years, the hotel and meeting center has suffered increasing financial losses as occupancy rates, conference room reservations and business at the restaurant, golf courses and vacation cabins has consistently been reduced. Losses topping more than \$1 million in each of 2009 and 2010 were among the primary reasons cited when the Muskingum Watershed Conservancy District (MWCD) closed the complex effective October 4, 2010.

By the end of the year, MWCD officials said they did not plan to reopen the main lodge under any type of MWCD ownership in 2011, and were evaluating any operation of the golf courses and vacation cabins with announcements about those facilities expected early in 2011.

The MWCD administration said that it would consider the future use of the property in evaluating any interest for business operations at the complex.



*A meeting for public officials and others interested in the status of Atwood Lake Resort & Conference Center was hosted by MWCD in March 2010.*

The MWCD announced in 2009 that it planned to divest itself of the resort as one of its top goals. Conservancy District officials spent the remainder of that year and 2010 seeking alternative uses and owners for the property. The MWCD hosted a meeting for key stakeholders in March 2010 at the resort to discuss the situation and participated in other meetings throughout the year.

The 45-year-old lodge operation has suffered from increasing deficits and historically has not been a source of profits for the MWCD, losing an average of more than \$159,000 per year since it opened.

The lodge is located off State Route 542 between Sherrodsville and Dellroy in Carroll County and includes the main hotel, dining room and conference center, two golf courses (an 18-hole regulation course and a lighted, nine-hole, par-3 course), 17 vacation cabins and indoor and outdoor swimming pools, along with other amenities.

Atwood Lodge has an economic impact on the Carroll County community of an estimated \$7 million annually, according to local officials.

## *Alive 2010 at Atwood Lake Park attracts 60,000 fans over 4-day period*

On the heels of a highly successful first year of the "Alive Festival" at Atwood Lake Park, visitors and organizers alike are looking forward to the event in the park in 2011 and beyond.



*An aerial view of the Alive site taken during the festival.*

"We are so excited and so honored that so many people took the time to spend the week with us at 'Alive 10' at Atwood Lake Park and told us how much they enjoy the campgrounds, the lake and all there is to do in the region," said Bill Graening, Alive Festival director. "Even the entertainers took time out of their schedules to inform us how much they enjoyed performing before the large crowds at this beautiful location.

"Atwood Lake Park will be the destination for 'Alive' for many years to come, and all of us are excited about the possibilities."

Crowds estimated at around or more than 15,000 daily attended the four-day contemporary Christian music festival held June 23-26 at Atwood Lake Park. The park hosted the festival, which will be in its 24th year in 2011, for the first time in 2010. It is believed that

the Alive Festival attracts the highest attendance for any scheduled tourism event in Carroll and Tuscarawas counties.

"The park hosted thousands of people who were camping or visiting the Alive Festival and we had very few issues thanks to the cooperation of local authorities and safety crews, and especially the campers and visitors themselves," said Tony Luther, recreation coordinator for the Muskingum Watershed Conservancy District (MWCD), who coordinated the event for the MWCD.

Luther said more than 6,000 people spent a portion of the festival camping inside the park, and the large crowds attending the evening entertainment prompted the park to arrange for off-site parking and shuttle service for the final two days of the festival.



The festival featured nationally renowned entertainment including Toby Mac, Chris Tomlin, Skillet, Steven Curtis Chapman and many others, and offered speakers, seminars and more at stages, tents and stations offered in various areas of the park.

"The staffs of the Alive Festival and Atwood Lake Park worked well together and the crowds were patient and very busy with the scheduled activities, events and entertainment, as well as visiting the park's beach, the lake and many others took time to visit attractions in the region," said Aaron Stump, Atwood Lake Park manager.

Staff members and volunteers from the Carroll County and Tuscarawas County convention and visitors bureau offices operated a visitors information center at the festival to showcase the area's destinations and events to festival attendees, who traveled to the event from throughout the United States and Canada.

"Of course, for many of these people it was the first time they ever have visited our county," said Amy Rutledge, executive director of the Carroll County Convention and Visitors Bureau. "This was an excellent way to showcase the area and provide details about other attractions and events that may lead them to return again before the Alive Festival next year."

Dee Grossman, executive director of the Tuscarawas County Convention and Visitors Bureau, said the economic benefits to the region from the festival should grow in the future.

"Not only will there be future Alive events at Atwood Lake Park, but as people plan to come again some other time, they will be spending the night, visiting attractions, buying food, gas and souvenirs," she said. "The Alive Festival is a wonderful event for the region and an opportunity to boost the area's economy from tourism."

The main stage entertainment for the event was held in a secluded 7-acre natural grass amphitheater inside the park. The area included development of a large stage area for a 40-by-70-foot temporary stage, roof and structure for the two giant 15-by-20-foot video walls.

Tickets for Alive 2011, scheduled June 22-25, 2011, went on sale in August 2010 and are available online at [www.alive.org](http://www.alive.org).

"I talked with many people who said they are looking forward to bringing their families back to Atwood Lake Park again and again for the Alive Festival," Graening said. "We are eager and already have begun the planning to make Alive 2011 another memorable experience."



*(Photos, from top to bottom) Entertainment at the festival's main stage featured a wide range of musical styles and shows during the festival; the view of the stage; the campgrounds at Atwood Lake Park were filled with tents as many show attendees spent portions of five days at the park; and the Atwood Lake Park beach was a popular spot for visitors to spend time during the festival.*

## MWCD, ODNR receive horsepower increase request for Charles Mill Lake

A petition request for an increase in the horsepower limit for boat motors operating on Charles Mill Lake led to a public meeting by the end of 2010.

In June, a public petition requesting an increase in the horsepower limit from 10 horsepower to 30 horsepower was presented to the Ohio Department of Natural Resources' Division of Watercraft and the Muskingum Watershed Conservancy District (MWCD). The petition contained more than 200 signatures.

The Division of Watercraft hosted a public forum on, November 6, 2010, to discuss the request. An estimated 90 people attended the session held in the activity center at Pleasant Hill Lake Park.

Charles Mill Lake located in portions of Ashland and Richland counties near Mansfield, is an MWCD reservoir managed in cooperation with the Division of Watercraft for recreational uses. (The lake also is part of the system of flood risk management reservoirs and dams in the Muskingum River Watershed).

The Division of Watercraft has the legal jurisdiction over horsepower limits on the state's waterways, including Charles Mill Lake and all of the MWCD lakes.

Staff members from the Division of Watercraft said they planned to review the petitions, input from the public meeting and comments presented to the Division of Watercraft, and then draft proposals for a potential solution. The process should take until February 2011 and a public hearing may be scheduled later if needed.

In 2010, similar requests led to public meetings for increased horsepower limits for boats on Clendening and Piedmont lakes. In both cases, the limits remained at 10 horsepower on each lake after the review process conducted by the Division of Watercraft.

## Upgraded boat launch ramp, park anniversary make 2010 notable year at Tappan Lake



A \$400,000 upgrade at the main boat launch ramp off State Route 250 at Tappan Lake and the 50th anniversary of Tappan Lake Park made 2010 a year to remember at the lake.

The MWCD received a \$400,000 grant from the Ohio Department of Natural Resources' Division of Watercraft to fund numerous improvements at the ramp. Portions of the boat ramp were replaced, a new and relocated restroom was built, handicap-accessible courtesy docks were installed, parking was expanded, lighting was improved and other improvements were made in the parking lot.

*Portions of the boat ramp were replaced and updated as part of the Tappan Lake project.*



*At left, handicap-accessible courtesy docks were installed at the Tappan boat ramp. At right, new, modern restrooms are available to boaters at the upgraded boat launch ramp. (MWCD photos)*

The basis for much of the work at the launch ramp came from boaters and anglers who regularly visit the lake, said Scott Barnhart, MWCD's chief of recreation.

"We received outstanding input from the public about what types of improvements they preferred to see occur on the project," Barnhart said. "I think our regular visitors and those who even may be visiting Tappan Lake for the first time will be pleased with the upgraded launch ramp and facilities."

The grant is part of the Division of Watercraft's Cooperative Boating Access Facility Program to improve public boating access. All public boat launch ramps at the MWCD lakes are free for visitors.

Meanwhile, Tappan Lake Park kicked off its 50th anniversary season with a giant fireworks show on May 30. The date of the show was the exact anniversary of the park's grand opening held in 1960.

"Tappan Lake Park has shared 50 great years with all of its guests and fans and the fireworks show was just one way to celebrate," said John Birney, park manager. The park held other events during the summer to mark the anniversary, too.

## *MWCD takes over operation of Piedmont Marina*

The operation of the marina business and campgrounds at Piedmont Marina was handled for 2010 by the MWCD.

The lease with the previous owner for the marina operation was terminated at the end of 2009. Piedmont Marina is located a short drive from the intersection of State Routes 22 and 800 on the borders of Belmont, Guernsey and Harrison counties.

Staff from nearby Tappan Lake Park handled the campground operations for 2010 and the MWCD assembled a staff to take care of the marina business.

"We were very fortunate to be able to hire some outstanding and dedicated staff members to operate the marina," said Scott Bahrnart, MWCD's chief of recreation. "For the first year of operation, we had a very



*An aerial view of Piedmont Lake Marina (MWCD photo)*



good experience and we received some excellent tips from our loyal customers on how to improve services to them."

The marina offers boat rentals and boater services, a restaurant, bait and tackle, boating supplies, camping supplies and a log cabin and motel for extended stays.

## Chief Engineer's Report

### *MWCD working under 3 main priorities to enact Amendment to Official Plan*

By Boris E. Slogar, P.E.  
MWCD Chief Engineer

The Muskingum Watershed Conservancy District (MWCD) staff has been busy setting programs and initiatives in motion to meet the challenge set forth in the Amendment to the Official Plan of the MWCD that was adopted in 2005 and enacted in 2009.

During 2010, numerous projects were planned, commenced and completed, agreements were developed and approved, and the work to implement the Amendment to the Official Plan according to the mission of the MWCD were the driving forces behind the scenes.

Three main priorities define the conservation and flood control aspects of MWCD's mission in the Muskingum River Watershed, which covers all or portions of 27 counties and spans more than 8,000 square miles in eastern Ohio. The planning and budgeting process for these projects has been conducted in short-term (annual budget plan) and in lengthier periods (up to 20 years).

Here are those priorities and a brief update as to our progress with each of them.

- **Rehabilitate the Muskingum flood control system through partnership with the U.S. Army Corps of Engineers (USACE) as a local cost-share sponsor.**

Modifications to Dover Dam, the only concrete gravity structure in the Muskingum flood control system, will commence in early 2011. The USACE is reviewing proposals for the installation of foundation anchors and awarded a construction contract in the fall of 2010.

A Project Partnership Agreement (PPA) between the USACE and MWCD for rehabilitation of Bolivar Dam has been drafted and is currently under review by the USACE Division Office in Cincinnati as well as USACE headquarters in Washington, D.C. Execution of the PPA with MWCD will likely occur in 2011 with a request for construction proposals expected in late 2011. Modifications to Bolivar Dam are intended to repair seepage problems with the dam's foundation.

- **Maintain MWCD's reservoirs by addressing sedimentation buildup, shoreline degradation and threats to water quality.**

Shoreline Protection: MWCD's Shoreline Protection Initiative is under way to address eroding shoreline problems on more than 360 miles of MWCD reservoir shorelines. After the identification and evaluation of approximately 480 project areas, the program began with construction of more than 20 projects during the 2010-11 winter season.

Four separate contracts were awarded to contractors for projects at Atwood (seven), Seneca (six), Charles Mill

(four) and Tappan (one) reservoirs. MWCD's own construction crew members completed one project each at Atwood and Seneca reservoirs, as well as three projects at Tappan Reservoir.

Overall, more than 9,000 feet of shoreline improvements were made at an estimated construction cost of more than \$1.2 million.

The shoreline work will continue as a routine maintenance item, with the goal of another 20 to 30 projects to be completed per year. Those projects likely will include work at Clendening, Piedmont and Pleasant Hill reservoirs, with smaller-scale projects from other reservoirs to be done by the MWCD crews.

**Dredging:** Preparations continue for dredging operations at MWCD reservoirs. Understanding sediment deposit characteristics and patterns at each reservoir will allow MWCD staff to plan and prioritize dredging. In addition, identifying the prominent sources of sediment from each reservoir's watershed will allow future conservation program efforts to focus on problem areas and partner with other agencies and groups for implementation of solutions.

MWCD has entered into a partnership with Ohio University to inventory existing sediment information with particular emphasis on previous USACE sediment studies. All MWCD reservoir watersheds are being digitized and their land characteristics will be inventoried to be used for future erosion modeling.

- **Assist in the implementation of watershed conservation projects with a focus on flood control and water quality.**

MWCD's Partnership in Watershed Management Program (PWM) provides funding and in-kind assistance to local communities, agencies and groups involved in projects and programs that support conservation and flood control in the Muskingum River Watershed

PWM programs include: debris/logjam removal in streams, creeks, and rivers; flood cleanup; stream gauging and water quality testing; flood warning system implementation; acid-mine drainage projects in partnership with the Ohio Department of Natural Resources; hazard mitigation grant program projects in partnership with the Ohio Emergency Management Agency; small conservation projects in assistance with Soil and Water Conservation District offices; and assistance with education and outreach programs.

During 2010, several projects were awarded PWM funding of nearly \$400,000 from the MWCD. They include the following:

Licking County - \$124,000 to assist in development and installation of flood warning system, with a total estimated cost of \$651,000.



*While the work at the dams is a very high-profile portion of the Amendment to the Official Plan of the MWCD, maintenance work to stabilize eroded shorelines also got under way in 2010. The top photo is a view of a shoreline protection project location at Tappan Beaver Dam Road, taken prior to commencement of work; the bottom photo shows the project near completion. (MWCD photos)*

Village of Brewster (Stark County) - \$116,079 to assist with the installation of new lining for sewer conduit under Brewster Levee, which is estimated to cost a total \$185,184.

Friends of Lower Muskingum River and Ohio Department of Natural Resources (Morgan County) - \$15,000 to assist in work to plug a leaking oil well located on Cabin Run, a direct tributary to the Muskingum River in Morgan County. Total project cost is estimated at \$40,000.

Ohio Lake Management Society (entire Muskingum River Watershed region) - \$85,685 for citizen lake awareness and monitoring partnership program with Ohio Lake Management Society, Ohio Department of Natural Resources and the MWCD.

Stark Parks (Stark County) - \$22,080 for watershed education training for teachers to create a five-day Muskingum River Watershed improvement project workshop for teachers to incorporate into their academic curriculum.

The Wilderness Center (Stark and Wayne counties) - \$15,785 for the required local-cost share match for a Clean Ohio Fund program for acquisition of a 30-acre parcel of property under the Sugar Creek Corridor Protection Plan.

Washington County Soil and Water Conservation District - \$4,053 for the required local cost-share match for a federal flood plain management education program grant to educate community leaders about floodplain issues and programs.

## 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 2010, 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 marina complex and campgrounds at Piedmont Lake, and other facilities to be concerned with on a day-to-day and more



*MWCD crews removed debris including more than 1,000 tires from the reservoirs during the winter drawdown period late in 2010.*

long-term basis.

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

The engineering and park staffs at all MWCD facilities conducted dozens of routine and specialty projects during 2010. 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 2010 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](http://www.mwcd.org).
- 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.
- Social media - During 2010, the MWCD launched social media sites on Facebook and Twitter, and has found success in using those to provide messages about the MWCD, its operations and marketing.

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

## Human Resources

With a staff of around 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 office also studies all aspects of the employment experience, for the staff members and the organization.

Numerous other projects also were conducted in 2010 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 been 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 concentrates its efforts on the stewardship of the MWCD's natural resources programs. Areas managed in this group include agricultural, forestry, minerals, dredging and water quality monitoring operations.

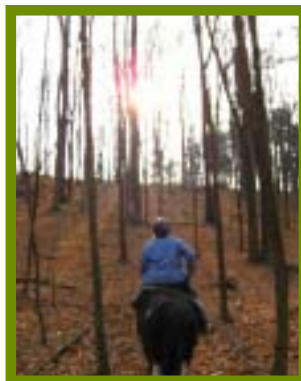
Staff members with specific position descriptions are directed to handle specialized activities related to these areas, ranging from identification of trees for harvesting as part of the forest renewal program, to testing samples of water from the permanent impoundments of water for quality, and many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



*A camping area for horse owners inside Pleasant Hill lake Park has been established to serve the increasing interest in the trail system around the Pleasant Hill Lake region. (MWCD photos)*

## Lake Ranger Report

The MWCD has provided a law enforcement presence on its lakes for several decades and in recent years, a staff of three full-time ranger specialists and five seasonal lake rangers are responsible for safety, education and enforcement.

Patrol boats with the MWCD ranger logo are a familiar sight on the conservancy district lakes and during 2010, rangers conducted numerous educational and outreach programs on and off the water. MWCD lake rangers participated in 20 education programs with an audience of more than 1,000 people in the following program areas:



*Ranger Specialist Mike Cable reviews water safety tips and rules with a group of Harrison County children during a presentation in the summer of 2010.*

Adult boating skills .....	2 programs with 30 participants
Ohio Boating Certification classes .....	4 classes with 100 participants
Kayaking .....	6 classes on the water with 37 participants
Boating clubs .....	3 programs with 131 participants
Kids' boating and water safety .....	5 programs with 780 participants

In addition, the lake ranger staff talked with an estimated 1,300 people at three events featuring the MWCD exhibit display.

From the patrol work during the recreation season, the lake rangers were credited with saving one life and performing a number of other services and functions. The list includes:

Total boat patrol hours .....	2,406
Total land patrol hours .....	135
Investigation hours .....	49
Boat launch ramp inspection hours .....	61
Education program hours .....	127
Vessel safety inspections on water .....	293
Vessel safety inspections on boat launch ramps .....	226
Percentage of boats issued vessel safety decals .....	39%
Spot checks for safety equipment .....	745
Vessels assisted .....	178
Persons assisted .....	82
Minor boat accidents .....	5
Boat accidents with injuries .....	2
Other incidents investigated .....	16



## Information Systems/Information Technology

Emerging technology has provided the MWCD with 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 provides numerous services that have reduced expenses and provided MWCD staff with additional resources to address tasks.

In 2010, in addition to the ongoing program of technology upgrades, the Information Technology (IT) staff worked on several initiatives. The first annual MWCD information technology summit was conducted with key staff members from throughout the District meeting to educate them on the role of IT and initiatives that have been undertaken and services that can be provided.

The additional responsibility for administration of the wireless telecommunications systems for MWCD was assigned to IT, consolidating all communications for the MWCD under the IT group.

Work began on planning for development of a park management system which would provide customers an opportunity to make online reservations for MWCD facilities such as park campsites, vacation cabins and day-use facilities. A request for proposals to potential vendors will be published in the summer of 2011.

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.

In 2010, GIS staff efforts included the following projects:

- Successfully created the Subsequent Appraisal Record which will be filed with the Conservancy Court in 2011.
- Began the conversion of land records source data into a comprehensive land records geodatabase for use internally as well as to assist counties within the watershed in incorporating accurate land holdings of the MWCD.
- Began an initiative to organize the Appalachian Ohio Geospatial Data Partnership which includes the southern region of the watershed. The mission of this group is to adopt and promote geospatial data standards in Appalachia Ohio for the integration and sharing of data between federal, state, regional and local governments, academia, non-profits, and private industry. A collaborative environment built on educating, creating, sharing and maintaining.

# 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 (West Virginia) District Office. The Muskingum Area Office is located off State Route 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, 2010

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

# Summary of MWCD Land by Reservoir

as of December 31, 2010

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

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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, 2010. 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 2010 are as follows:

- Total net assets increased \$12,087,642. This increase is due primarily to the increase in assessment collections, the capitalization of additional assessment costs and a reclassification of assets.
- Pooled cash and cash equivalents increased \$5,276,569 from 2009.
- Health insurance premium costs increased 9% from 2009.
- 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 2010 derived from the statement of net assets and the statement of receipts, disbursements, and changes in net assets.

	2010	2009
Current assets	\$ 18,228,401	11,608,223
Capital asset, net	22,682,391	21,008,185
Total assets	40,910,792	32,616,408
Current liabilities	5,183,544	4,848,494
Long-term liabilities/debt outstanding	7,347,605	11,578,537
Total liabilities	12,531,149	16,427,031
Equity		
Invested in capital assets net of related debt	16,206,352	9,329,648
Unrestricted	12,173,291	6,859,729
Total net assets	28,379,643	16,189,377

## Changes in Net Assets

The following shows the changes in net assets for 2010 and 2009.

	2010	2009
<b>Revenues</b>		
Charges for services	\$ 21,598,923	\$ 21,143,495
Other operating receipts	492,838	786,662
Total receipts	22,132,521	21,930,157
<b>Expenses</b>		
Personnel costs	5,995,324	5,910,007
Contractual services	8,309,155	12,855,704
Depreciation	789,179	894,303
Total disbursements	15,093,658	19,660,014
Operating receipts over operating disbursements	7,038,863	2,270,143
<b>Nonoperating Activities</b>		
Investment earnings	40,761	37,356
Capitalized audit adjustment	5,008,058	
Total change in net assets	12,087,682	2,307,499
Beginning net assets (Revised)	16,291,961	13,881,878
Ending net assets	\$ 28,379,643	\$ 16,189,377

Net assets increased by \$12,035,087. This increase was primarily the result of an increase in assessment collections, capitalization of additional assessment costs and a reclassification of assets

## Capital Assets and Debt Administration

### Capital Assets

At the end of 2010, the District had \$22,682,391 net of accumulated depreciation invested in capital assets. The following table shows 2010 and 2009 balances:

	2010	2009	Increase (Decrease)
Land	\$ 2,321,981	\$ 2,171,279	\$ 150,702
Capitalized development costs/land purchases	11,844,356	10,154,296	1,690,060
Buildings and improvements	20,342,355	20,342,355	(0)
Construction in progress	518,286		518,286
Easements and rights-of-way	48,871	48,871	0
Machinery and equipment	5,162,010	4,981,210	180,800
Office furnitures and fixtures	606,695	606,695	-
Autos and trucks	1,749,440	1,676,594	72,846
Less: accumulated depreciation	(19,911,603)	(18,973,115)	(938,488)
	\$ 22,682,391	\$ 21,008,185	1,674,206

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, 2010 and 2009:

	2010	2009
Promissory notes payable	\$ 5,990,045	\$ 8,210,654
Revenue bonds payable	485,885	3,467,883
	\$ 6,475,930	\$ 11,678,537

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

## Requests for Information

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



## Statement of Net Assets

	2010
<b>ASSETS</b>	
<b>Current Assets</b>	
Pooled cash and cash equivalents	\$ 11,870,497
Cash in bank	
Accounts receivable	6,357,904
Total current assets	18,228,401
<b>Property Assets</b>	
Land	2,321,981
Capitalized development costs and land purchases	11,844,514
Construction in progress	518,286
Easements and rights-of-way	48,713
Buildings and improvements	20,342,355
Machinery and equipment	5,162,010
Office furniture and fixtures	606,695
Autos and trucks	1,749,440
Total property assets	42,593,994
Less: accumulated depreciation	19,911,603
Net property assets	22,682,391
<b>Total Assets</b>	<b>\$ 40,910,792</b>
<b>LIABILITIES</b>	
<b>Current Liabilities</b>	
Accounts payable	\$ -
Bonds payable - portion due within one year	4,366,108
Accrued interest payable	100
Performance bond payable	8,475
Escrow land rentals	175
Accrued health insurance	416,577
Accrued payroll	66,315
Accrued life insurance	
Accrued industrial insurance	283,250
Accrued disability income	986
Accrued retirement insurance	41,558
Total current liabilities	5,183,544
<b>Long-Term Liabilities</b>	
Accounts payable	108
Loans payable - COW/OWDA	5,990,045
Bonds payable - portion due after one year	485,885
Deferred revenue	871,567
Total long-term liabilities	7,347,605
<b>Total Liabilities</b>	<b>12,531,149</b>
<b>Net Assets</b>	<b>\$ 28,379,643</b>

# Statement of Cash Receipts and Disbursements

for the year ending December 31, 2010, ORC Section 6101.66

<b>Cash and Investment Balance, January 1, 2010</b>		<b>6,593,927.97</b>
<b>Receipts</b>		
Atwood Lake Resort	2,548,680.25	
Park Camping	3,858,053.79	
Cottage Site Leases	1,982,197.50	
Grants	393,823.37	
Marina Operations	729,236.20	
Sale of Timber and Pulpwood	449,145.42	
Sale of Land/Easements and Rights-of-Way	1.00	
Park Vacation Cabins	387,444.01	
Private and Multiple Docks	435,240.00	
Interest on Investments, Deposits and Notes	40,760.68	
Park Admissions and Shelters	129,654.69	
Camper Trailer Storage and Pump-Out	214,067.30	
Mineral Rights and Royalties	273,320.52	
Water and Sewer Systems	59,075.34	
Marina - Camping	136,072.14	
Lake Patrol Operations	36,020.00	
Share Crop Operations	374,166.59	
Park Activity Centers	22,989.59	
ODNR Division of Watercraft	62,646.74	
Organized Groups and Club Sites	64,187.18	
Rental of Lands and Buildings	24,690.00	
Special Events	142,492.17	
Miscellaneous Income and Reimbursements	99,014.17	
Park Firewood Operations	17,645.82	
Refreshment Stand Sales and Dispensers	84,615.97	
Beach Operations and Water Activities	15,258.02	
Sale of Water	37,825.49	
Advances	1,286,317.94	
Line of Credit Proceeds	828,273.18	
Road Maintenance	4,186.64	
Maintenance Assessment	9,550,770.62	
<b>Total Receipts</b>		<b>24,287,872.33</b>
<b>Total Receipts and Balance</b>		<b>30,881,800.30</b>

<b>Disbursements</b>		
Atwood Resort Facilities		3,428,421.00
Salaries, Wages and Fees		4,467,149.08
Purchase of Fixed Assets and Equipment		292,166.59
Employee Insurance - Retirement, Health and Industrial		1,528,175.06
Contracts		2,319,601.22
Materials and Supplies		1,068,875.57
Service		106,304.21
Utility Expense		722,606.82
Real Estate Taxes		382,138.50
State Sales Tax		33,094.06
Legal Expenses		265,381.53
Debt Retirement-Principal		1,714,524.44
Insurance - Property and Liability		160,588.00
Park Supplies for Resale		104,884.13
Gas and Oil		166,962.89
Advertising & Publicity		42,168.61
Interest Expense		382,874.09
Training and Education		9,323.54
Telephone		64,997.61
Advances		1,286,317.94
Adjustments to Current Liabilities		408,128.96
Postage		22,203.84
Travel Expense		30,532.98
Court Costs		3,882.75
<b>Total Disbursements</b>		<b>19,011,303.42</b>
<b>Cash and Investment Balance December 31, 2010</b>		<b>11,870,496.88</b>

## Cash Flow

Cash Flows from Operating Activities	2010
Cash received from customers	\$ 22,091,760
Cash payments to suppliers for goods and services	(6,675,747)
Cash payments to employees	(5,995,324)
Net cash provided by operating activities	9,420,689
<b>Cash Flows from Capital and Related Financing Activities</b>	
Proceeds from capital debt	-
Capital Contributions	524,093
Interest paid on capital debt	(382,139)
Acquisitions and construction of assets	(2,612,694)
Principal payment on revenue and note payable	(1,714,141)
Net cash used in capital and related financing activities	(4,184,881)
<b>Cash Flows from Investing Activities</b>	
Receipts of interest earnings	40,761
Net cash provided by investing activities	40,761
Net increase in cash and cash equivalents	5,276,569
Cash and cash equivalents at beginning of year (Revised)	6,593,928
Cash and cash equivalents at end of year	\$ 11,870,497

## Reconciliation of Operating Income to Net Cash provided by Operating Activities

Excess of operating receipts over operating disbursements	7,038,863
Adjustments to reconcile excess of operating receipts over Operating disbursements to net cash provided by operating activities:	
Depreciation	789,179
Changes in assets and liabilities:	
Increase in accounts receivable	1,467,207
Increase in accounts payable	5,395
Decrease in performance bond payables	(6,928)
Decrease in accrued payroll	603
Increase in accrued health insurance	44,191
Increase in accrued industrial insurance	39,217
Increase in accrued retirement insurance	2,949
Increase in accrued interest	40,013
Total adjustments	2,381,826
Net cash provided by operating activities	\$ 9,420,689



# Analysis of Fund Balances

as of December 31, 2010

<b>Fund Balances</b>		
<b>Total Improvement Fund</b>	<b>315,683.17</b>	
<b>Maintenance Fund</b>		
General Land and Miscellaneous	41,920.95	
Forestry	118,430.73	
Recreation	77,078.13	
Contingent	0.00	
<b>Total Maintenance Fund</b>		<b>237,429.81</b>
<b>Maintenance Assessment Fund</b>	11,195,614.93	
<b>Total Maintenance Assessment Fund</b>		<b>11,195,614.93</b>
<b>Recreation Improvement Fund</b>		
Regular	33,905.56	
Construction	79,357.17	
Contingent	8,406.24	
<b>Total Recreation Improvement Fund</b>		<b>121,668.97</b>
Bond Fund No. 2	100.00	
<b>Total Cash Balances - All Funds</b>		<b>11,870,496.88</b>
<b>Depositories</b>		
Funds with Banks - Checking and Collection Accounts	618,786.95	
Funds with Banks - Atwood Resort	52,595.00	
Funds with Banks - Investments	0.00	
Inactive Funds with State Treasurer	100.00	
Petty Cash and Change Funds	3,400.00	
Funds with Banks - Assessment	11,195,614.93	
<b>Total Depositories - All Funds</b>		<b>11,870,496.88</b>

# Summary of Funds

as of December 31, 2010

	Balance Jan. 1, 2010	Receipts	Expenses	Transfers In	Transfers Out	Balance Dec. 31, 2010
<b>Improvement Fund</b>	<b>365,682.17</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<sup>(1)</sup> <b>50,000.00</b>	<b>315,683.17</b>
<b>Maintenance Fund</b>						
General	52,417.47	1,644,191.02	2,459,545.27	<sup>(2)</sup> 804,857.73	0.00	41,920.95
Contingent	39,857.73	0.00	0.00	0.00	<sup>(3)</sup> 39,857.73	0.00
Forestry	260,195.65	449,145.42	290,910.34	0.00	<sup>(4)</sup> 300,000.00	118,430.73
Recreation	185,698.58	12,239,127.29	11,668,617.13	0.00	<sup>(5)</sup> 679,130.61	77,078.13
<b>Total Maintenance Fund</b>	<b>538,169.43</b>	<b>14,332,463.73</b>	<b>14,419,072.74</b>	<b>804,857.73</b>	<b>1,018,988.34</b>	<b>237,429.81</b>
<b>Maintenance Assessment Fund</b>						
Maintenance Assessment	5,533,693.82	9,563,220.93	3,901,299.82	0.00	0.00	11,195,614.93
<b>Total Maintenance Assessment Fund</b>	<b>5,533,693.82</b>	<b>9,563,220.93</b>	<b>3,901,299.82</b>	<b>0.00</b>	<b>0.00</b>	<b>11,195,614.93</b>
<b>Recreation Improvement Fund</b>						
Regular	81,775.58	392,186.67	684,815.10	<sup>(6)</sup> 244,758.41	0.00	33,905.56
Construction	66,100.73	0.00	6,115.76	<sup>(7)</sup> 19,372.20	0.00	79,357.17
Contingent	8,406.24	0.00	0.00	0.00	0.00	8,406.24
<b>Total Recreation Maintenance Fund</b>	<b>156,282.55</b>	<b>392,186.67</b>	<b>690,930.86</b>	<b>264,130.61</b>	<b>0.00</b>	<b>121,668.97</b>
<b>Bond Fund No. 2</b>	<b>100.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100.00</b>
<b>Total Funds</b>	<b>6,593,927.97</b>	<b>24,287,872.33</b>	<b>19,011,303.42</b>	<b>1,068,988.34</b>	<b>1,068,988.34</b>	<b>11,870,496.88</b>

(1)	Transfer of \$50,000.00 to Maintenance Fund - General
(2)	Transfer of \$50,000.00 from Improvement Fund
	Transfer of \$39,857.73 from Maintenance Fund - Contingent
	Transfer of \$300,000.00 from Maintenance Fund - Forestry
	Transfer of \$415,000.00 from Maintenance Fund - Recreation
(3)	Transfer of \$39,857.73 to Maintenance Fund - General
(4)	Transfer of \$300,000.00 to Maintenance Fund - General
(5)	Transfer of \$415,000.00 to Maintenance Fund - General
	Transfer of \$244,758.41 to Recreation Improvement Fund - Regular
	Transfer of \$19,372.20 to Recreation Improvement Fund - Construction
(6)	Transfer of \$244,758.41 from Maintenance Fund - Recreation
(7)	Transfer of \$19,372.20 from Maintenance Fund - Recreation

## Analysis of Funds: Improvement Fund

as of December 31, 2010

	Income	Expense	Fund Balance
<b>Balance, January 1, 2010</b>			<b>365,682.17</b>
Sale/Purchase of Land and Buildings	0.00	0.00	
Easements and Rights-of-Way	1.00	0.00	
<b>Subtotals</b>	<b>1.00</b>	<b>0.00</b>	
Excess of Income over Expenses			
Transfer to General Maintenance Fund		50,000.00	1.00
<b>Balance, December 31, 2010</b>			<b>315,683.17</b>

## General Maintenance Fund

as of December 31, 2010

Water Resources	37,825.49	8,735.89	
Improvement to District Properties		9,211.27	
Safety	6,089.92	89,994.47	
Office Remodeling and Equipment		102,576.85	
Land and Building Rentals	24,690.00	9,856.59	
Share Crop Operations	374,166.59	217,199.20	
Mineral Operation - Gas, Oil, Coal	273,320.52	13,550.89	
Auto, Truck, and Equipment		188,169.96	
Office Building		98,901.58	
Administrative, Finance and Legal		1,016,920.04	
Engineering		357,791.08	
<b>Subtotals</b>	<b>716,092.52</b>	<b>2,112,907.82</b>	
Miscellaneous Sales and Services			
(See Itemized Supplement Next Page)	99,825.32	225,294.73	
<b>Total General Maintenance Fund</b>			
<b>(Including Miscellaneous)</b>	<b>815,917.84</b>	<b>2,338,202.55</b>	
Line of Credit - Proceeds	828,273.18		
Transfer from Recreation Maintenance Fund	415,000.00		
Transfer from Improvement Fund	50,000.00		
Transfer from General Maintenance Forestry	300,000.00		
Transfer from General Maintenance-Contingent	39,857.73		
Debt Retirement - Office Building		121,342.72	
<b>Totals</b>	<b>2,449,048.75</b>	<b>2,459,545.27</b>	
Excess of Expense over Income			10,496.52
<b>Balance, December 31, 2010</b>			<b>41,920.95</b>



## Itemized Supplement: Analysis of Miscellaneous Sales and Service

as of December 31, 2010

Reimbursible Items	Income	Expense
Chippewa Subdistrict Reimbursement	69,740.45	114,573.86
<b>Miscellaneous Income</b>		
Plans and Maps	196.02	
Bad Check Fees	420.90	
Impounded Boat Fees	458.45	
Cottage Construction Permits	4,050.00	
Capital Credit Refunds	1,436.82	
Reimbursements	21,298.10	
Incidental Income	273.43	
<b>Subtotals</b>	<b>28,133.72</b>	
Various Other Items		
Sale of Assets	1,140.00	
Interest on Investments (Maintenance Fund-General)	811.15	
Depreciation, Write-offs and Adjustments		110,720.87
<b>Total Maintenance Fund-Miscellaneous</b>	<b>99,825.32</b>	<b>225,294.73</b>

## Forestry Maintenance Fund

as of December 31, 2010

	Income	Expense	Fund Balance
<b>Balance, January 1, 2010</b>			<b>260,195.65</b>
Reforestation		6,869.70	
Woods Improvement		4,907.33	
Timber Harvesting	340,475.91	18,408.04	
Forest Protection		1,018.55	
Continuous Forest Inventory		2,859.22	
Pine Pulpwood Operations	108,669.51	20,544.09	
Conservation Administrative Expense		236,303.41	
<b>Subtotals</b>	<b>449,145.42</b>	<b>290,910.34</b>	
Transfer to General Maintenance Fund	0.00	300,000.00	
<b>Totals</b>	<b>449,145.42</b>	<b>590,910.34</b>	
Excess of Expenses over Income			141,764.92
<b>Balance, December 31, 2010</b>			<b>118,430.73</b>

# Recreation Maintenance Fund

as of December 31, 2010

	Income	Expense	Fund Balance
<b>Balance, January 1, 2010</b>			<b>185,698.58</b>
Atwood Resort Facilities	2,548,680.25	3,830,818.37	
Manager and Employee Residences	0.00	4,035.30	
Watercraft Agreement	62,646.74	354.17	
Grants	45,471.00		
Special Clean Up Operations	0.00	3,686.61	
Lake Patrol Operations	36,020.00	252,172.85	
Marina Operations	729,236.20	295,854.80	
Marinas-Camping	136,072.14	38,508.32	
Public Launching Facilities	0.00	25,362.62	
Cottage Sites	1,982,197.50	593,816.64	
Club Sites	64,187.10	5,431.46	
Private Docks	435,240.00	11,141.74	
Road Maintenance and Improvements - Cottage Areas	4,186.64	36,801.94	
Water and Sewer Systems	36,650.42	270,416.62	
Park Vacation Cabins	387,444.01	102,696.94	
Beach Facilities & Rental Boats	15,258.02	110,740.48	
Park Refreshment Stands & Vending	84,615.97	68,192.66	
Activity Centers	22,989.59	46,804.51	
Park Camping	3,858,053.79	1,835,063.58	
Trailer Pump-Out	27,582.00	34,429.86	
Camper Trailer Storage	186,485.30	0.00	
Firewood Operations	17,645.82	11,260.00	
General Park Facilities (includes shelters)	129,654.69	1,544,649.14	
Program Services	0.00	19,804.64	
Special Events and Festivals	142,492.17	106,071.76	
General Planning and Development	0.00	78,768.86	
Training and Education	0.00	24,506.58	
Public Information	0.00	136,294.28	
Purchase of Equipment and Vehicles	0.00	184,172.45	
Recreation Administrative Expense	0.00	213,747.05	

Cash Advance to Atwood Resort	1,286,317.94	1,286,317.94	
Adjustment to Current			
Liabilities and Receivables	0.00	329,761.94	
Debt Retirement-Vacation Cabins	0.00	125,897.64	
Debt Retirement-Tappan Water Plant	0.00	41,035.38	
Debt Retirement - Atwood Resort	0.00		
<b>Subtotals</b>	<b>12,239,127.29</b>	<b>11,668,617.13</b>	
Transfer to Maintenance Fund-General		415,000.00	
Transfer to Recreation Improvement Fund-Regular		244,758.41	
Transfer to Recreation			
Improvement Fund-Construction		19,372.20	
<b>Totals</b>	<b>12,239,127.29</b>	<b>12,347,747.74</b>	
Excess of Expense Over Income			108,620.45
<b>Balance, December 31, 2010</b>			<b>77,078.13</b>

## Maintenance Fund (Contingent)

as of December 31, 2010

	Income	Expense	Fund Balance
<b>Balance, January 1, 2010</b>			<b>39,857.73</b>
Transfer to Maintenance Fund - General	0.00	39,857.73	
<b>Totals</b>	<b>0.00</b>	<b>39,857.73</b>	
Excess of Expenses over Income			39,857.73
<b>Balance, December 31, 2010</b>			<b>0.00</b>

## Recreation Improvement Fund (Regular)

as of December 31, 2010

	Income	Expense	Fund Balance
<b>Balance, January 1, 2010</b>			<b>81,775.58</b>
Public Launching Facilities	342,262.45	390,042.12	
Water and Sewer Systems		150,500.58	
Park Camping		24,201.36	
General Park Facilities		109,715.65	
Interest Income	27,499.22	0.00	
Lake Dredging		10,355.39	
<b>Subtotals</b>	<b>369,761.67</b>	<b>684,815.10</b>	
Transfer from Recreation Maintenance Fund	244,758.41	0.00	
Accounts receivable adjustment from Water and Sewer Systems	22,425.00		
<b>Totals</b>	<b>636,945.08</b>	<b>684,815.10</b>	
Excess of Expenses over Income			47,870.02
<b>Balance, December 31, 2010</b>			<b>33,905.56</b>



## Recreation Improvement Fund (Construction)

as of December 31, 2010

	Income	Expense	Fund Balance
<b>Balance, January 1, 2010</b>			<b>66,100.73</b>
Vacation Cabin - Refurbishing	0.00	6,115.76	
Transfer From Maintenance Fund - Recreation	19,372.20	0.00	
<b>Totals</b>	<b>19,372.20</b>	<b>6,115.76</b>	
Excess of Income over Expenses			13,256.44
<b>Balance, December 31, 2010</b>			<b>79,357.17</b>

## Recreation Improvement Fund (Contingent)

as of December 31, 2010

	Income	Expense	Fund Balance
<b>Balance, January 1, 2010</b>			<b>8,406.24</b>
<b>Totals</b>	<b>0.00</b>	<b>0.00</b>	
Excess of Income over Expenses			0.00
<b>Balance, December 31, 2010</b>			<b>8,406.24</b>

## Bond Fund No. 2

as of December 31, 2010

	Income	Expense	Fund Balance
<b>Balance, January 1, 2010</b>			<b>100.00</b>
Interest on Deposits and Investments	0.00	0.00	
Bonds Retired	0.00	0.00	
Interest on Bonds	0.00	0.00	
<b>Totals</b>	<b>0.00</b>	<b>0.00</b>	
Excess of Expenses over Income			0.00
<b>Balance, December 31, 2010</b>			<b>100.00</b>

# Maintenance Assessment Fund

as of December 31, 2010

	Income	Expense	Fund Balance
<b>Balance, January 1, 2009</b>			<b>5,533,693.82</b>
Collection of Assessment	9,550,770.62		
Interest Income	12,450.31		
Dam Safety Upgrades		740,617.00	
Shoreline Protection		347,581.34	
Watershed Management		30,457.81	
Water Quality Monitoring		54,354.06	
Environmental Education		324.99	
Reservoir Inspection		1,217.47	
Reservoir Maintenance		30,445.19	
Property Boundary Survey		12,922.30	
Legal and Legislative		63,738.10	
GIS and Parcel Development		409,160.45	
Administrative and Finance		118,520.55	
Engineering		261,757.81	
Public Information and Outreach		42,861.05	
Debt Retirement - Principle		1,479,873.26	
Debt Retirement - Interest		307,468.44	
<b>Totals</b>	<b>9,563,220.93</b>	<b>3,901,299.82</b>	
<b>Balance, December 31, 2010</b>			<b>11,195,614.93</b>

# Notes to the Financial Statement

## 1. Summary of Significant Accounting Policies

### A. Type of Reporting Entity

The Muskingum Watershed Conservancy District was created as a separate political subdivision 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 2010 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.

#### 2010 Board of Directors

Harry C. Horstman, President .....	Term Expires June 3, 2015
Steve Kokovich, Vice-President .....	Term Expires June 3, 2013
David L. Parham, Member .....	Term Expires June 8, 2011
Richard J. Pryce, Member .....	Term Expires July 18, 2012
William P. Boyle, Jr., Member .....	Term Expires July 18, 2014

#### 2010 Officers

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

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 one marina 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 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 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 and Village of Cadiz)
- ◆ 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 2010:

- 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: Black Fork Subdistrict, Buffalo Creek Subdistrict, Chippewa Subdistrict, and Duck 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 expense may fluctuate, a flexible-rather than fixed-dollar budget is utilized to permit budgetary revision. Actual results of operations are compared to the final, revised budget of the 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 orders, 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 Time**

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

## 2. Pooled Cash and Cash Equivalents

### A. Classification

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

### B. Legal Requirements

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

#### Category 1

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

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

#### Category 2

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

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

#### Category 3

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

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

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

#### Main District/Atwood Resort Pooled Cash and Cash Equivalents as of December 31, 2010

##### Category 1

Petty cash and change funds ..... \$3,400

Category 1 total ..... \$3,400

##### Category 2

Cash in bank (general checking, credit card accounts) ..... \$11,518,426

Bank certificates of deposit and construction accounts ..... 295,976

Bond coupons with State Treasurer ..... 100

Category 2 total ..... \$11,817,902

Main District/Atwood Resort Pooled Cash and Cash Equivalents as of December 31, 2010 ..... \$11,817,902

#### Chippewa Subdistrict, Pooled Cash and Cash Equivalents as of December 31, 2010

##### Category 2

Cash in bank (general checking and certificates of deposit) ..... \$1,785,412

Category 2 total ..... \$1,785,412

Chippewa Subdistrict, Pooled Cash and Cash Equivalents as of December 31, 2010 ..... \$1,785,412

**Duck Creek Subdistrict, Pooled Cash and Cash Equivalents as of December 31, 2010****Category 2**

Cash in bank (general checking and certificates of deposit) .....	\$5,398
Category 2 total .....	\$5,398
Duck Creek Subdistrict, Pooled Cash and Cash Equivalents as of December 31, 2010 .....	\$5,398

Subdistricts, Total Pooled Cash and Cash Equivalents as of December 31, 2010 ..... \$1,790,810

### 3. Capital Assets

Proprietary capital assets summary by category at December 31, 2010				
Historical Cost				
Class	12/31/09	Additions	Deletions	12/31/10
CAPITAL ASSETS NOT BEING DEPRECIATED				
Land	\$2,171,279	\$150,702	\$0	\$2,321,981
Construction in progress	\$0	\$518,286		\$518,286
Development costs and land purchases	10,203,167	1,690,060	-	\$11,893,227
Subtotal	\$12,374,446	2,359,048	-	\$14,733,494
CAPITAL ASSETS BEING DEPRECIATED				
Building and improvements	20,342,355	-	-	\$20,342,355
Machinery and equipment	4,981,210	180,800	-	\$5,162,010
Office furniture and fixture	606,695	-	-	\$606,695
Automobiles and trucks	1,676,594	72,846	-	\$1,749,440
Subtotal	27,606,854	253,646	-	27,860,500
Total cost	37,810,021	2,612,694	-	40,422,715
Accumulated Depreciation	(18,973,115)	(938,488)		(19,911,603)
Net value	\$21,008,185			\$22,682,391

### 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 2009 and 2008.

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

Muskingum Watershed Conservancy District has a health insurance self-insurance plan administered by third party administrator AultCare. The monthly premium in 2010 for a single employee is \$572.54, \$898.84 for an employee plus 1, and for the family of an employee the premium is \$1,358.56. The overall stop loss for the plan is \$758,012 at December 31, 2010. The limit per occurrence was \$45,000 in 2010 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).

#### **5A. Plan Description**

Ohio Public Employees Retirement system (OPERS) administers three separate pension plans: The Traditional Pension Plan-a cost sharing, multiple-employer defined benefit pension plan; 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 maintains a cost-sharing multiple employer defined benefit post-employment healthcare plan, which includes a medical plan, prescription drug program and Medicare Part B premium reimbursement, to qualifying members of both the traditional pension and the 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 45.

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 issue 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.

#### **5B. Funding Policy**

The Ohio revised Code provides the statutory authority requiring public employers to fund post retirement health care through their contributions to OPERS. A portion of each employer's contribution on OPERS is set aside for the funding of post retirement health care benefits.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2010, state and local employers contributed at a rate of 14.00% of covered payroll and public safety and law enforcement employers contributed at 17.87%. The Ohio Revised code currently limits the employer contribution to a rate not to exceed 14.0% of covered payroll for state and local employer units and 18.1% of covered payroll for law and public safety employer units. Active members do not make contributions to the OPEB Plan.

OPERS' Post Employment Health Care plan was established under, and is administrated in accordance with, Internal Revenue Code 401(h). Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside for funding of post employment health care benefits. The portion of employer contributions allocated to health care for members in the Traditional Plan was 5.5% from January 1 through February 28,

2010 and 5.0% from March 1 through December 31, 2010. The portion of employer contributions allocated to health care for members in the Combined Plan was 4.73% from January 1 through February 28, 2010 and 4.23% from March 1 through December 31, 2010. The OPERS Board of Trustees is also authorized to establish rules for the payment of a portion of the health care benefits provided, by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

### **5C. Information from Employer's Records**

The rates stated in Section B, above, are the contractually required contribution rates for OPERS. The portion of Muskingum Watershed Conservancy District employer contributions for 2010 used to fund post-employment benefits was \$176,893.71 for local employees and \$44,185.12 for law enforcement employees. These figures were derived by multiplying actual employer contributions for January 1 through February 28, 2010, by 0.3929 for local employees and 0.3078 for law enforcement. In addition, for the period March 1 through December 31, 2010, actual 0.3571 and 0.2798 for law enforcement multiplied employer contributions for local employees.

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, 2010, 2009 and 2008 were \$644,856, \$622,655 and \$524,970, respectively, which were equal to the required contributions for the year.

### **5D. OPERS Retirement Board Implements its Health Care Preservation Plan**

The Health Care Preservation Plan (HCPP) adopted by the OPERS Board of Trustees September 9, 2004, was effective January 1, 2007. Member and employer contribution rates for state and local employers increased January 1 of each year from 2006 to 2008. Rates for law enforcement and public safety employers increased over a six-year period beginning January 1, 2006, with a final rate increase 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:

2011 .....	\$111,913
2012 .....	\$117,346
2013 .....	\$20,105
Total .....	\$249,364

### 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:

2011 .....	\$104,370
2012 .....	\$110,048
2013 .....	\$116,036
2014 .....	\$122,350
Total .....	\$452,804

### 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:

2011 .....	\$19,307
2012 .....	\$20,395
2013 .....	\$21,545
2014 .....	\$22,760
2015 .....	\$24,043
Thereafter .....	\$287,513
Total .....	\$395,563



## 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:

2011 .....	\$20,936
2012 .....	\$22,550
2013 .....	\$24,290
2014 .....	\$26,163
2015 .....	\$28,182
Thereafter .....	\$548,702
Total .....	\$670,823

## 8E

The \$3,095,000 variable rate revenue bond used to finance renovations and construction at Atwood Resort was not renewed as of May 15, 2010. This bond was replaced with a term mortgage note dated May 15, 2010 for \$2,560,000 with a maturity date of January 15, 2011.

## 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:

2011 .....	\$1,517,610
2012 .....	\$1,595,995
2013 .....	\$1,678,429
2014 .....	\$871,449
Total .....	\$5,663,483

## 8G

This is a 0% loan issued in 2010 in the amount of \$288,884 with a loan forgiveness of \$100,000. The purpose of this loan was for the painting of the Atwood Resort water tower. The net amount of this loan is \$188,884.

Loan principal is due as follows:

2011 .....	\$9,444
2012 .....	\$9,444
2013 .....	\$9,444
2014 .....	\$9,444
2015 .....	\$9,444
Thereafter .....	\$136,941
Total .....	\$184,162

## 8H

This is a 3.25% OWDA loan issued in the amount of \$62,238.75 for the purpose of capping abandoned water wells. There is a \$31,210 forgiveness provision included in the loan resulting in a loan balance amount of \$31,028.75.

Loan principal is due as follows:

2011 .....	\$1,141
2012 .....	\$1,178
2013 .....	\$1,217
2014 .....	\$1,257
2015 .....	\$1,297
Thereafter .....	\$24,411
Total .....	\$30,501

## 8I

This is a 3.25% OWDA loan approved for \$637,001.40. As of December 31, 2010, \$276,680.51 had been disbursed. This is a 20-year note with a scheduled last payment on July 1, 2030.

Loan principal is due as follows:

2011 .....	\$23,047
2012 .....	\$23,803
2013 .....	\$24,582
2014 .....	\$25,388
2015 .....	\$26,220
Thereafter .....	\$513,962
Total .....	\$607,001

## 9. Long-Term Debt

Long-term debt obligations of the Muskingum Watershed Conservancy District at December 31, 2010 were as follows:

LONG TERM DEBT		December 31, 2009	Deletions	December 31, 2010	Amount Due Within One Year
4.75% Revenue Bond	1998	\$356,095	\$106,730	\$249,364	\$111,913
5.31% Revenue Bond	1999	551,788	98,984	452,804	104,370
5.56% OWDA	1999	413,837	18,277	395,560	19,307
7.50% COW	2002	690,052	19,436	670,616	19,436
5.1% OWDA loan	2004	7,106,557	1,443,075	5,663,482	1,517,610
OWDA well capping	2010	-	557	30,472	981
OWDA tower painting	2010	-	9,444	184,162	9,444
OWDA Sites Lake	2010	-	-	637,001	23,047
TOTAL LONG-TERM DEBT		\$9,118,328	\$1,696,503	\$8,283,462	\$1,806,108

A summary of the MWCD's future long-term debt funding requirements, including principal and interest payments as of December 31, 2010 follows:

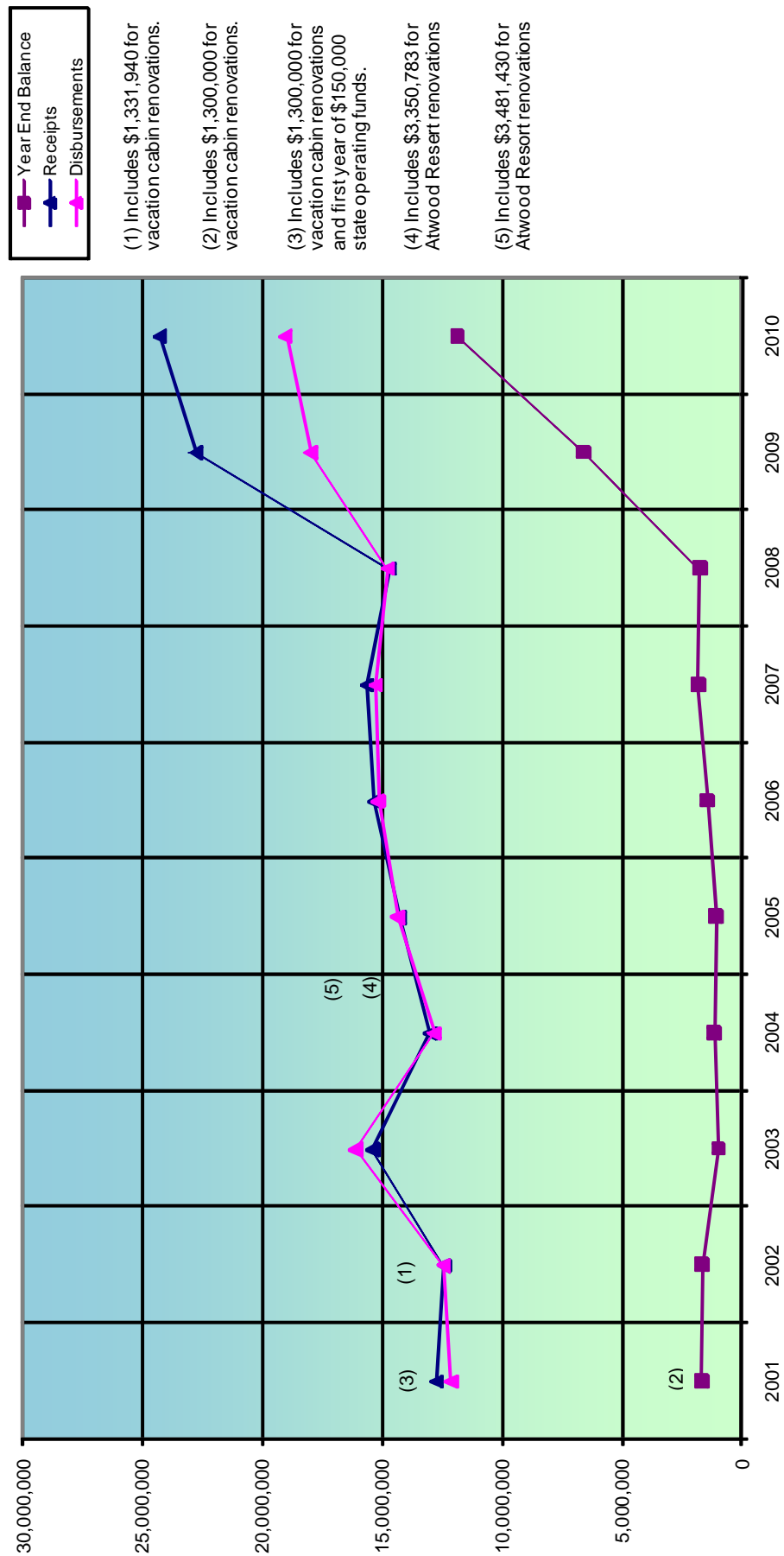
YEAR	REVENUE BONDS		PROMISSORY NOTES	
	Principal	Interest	Principal	Interest
2011	216,283	30,957	1,591,485	362,674
2012	227,394	19,845	1,673,365	280,795
2013	136,141	9,980	1,759,507	194,451
2014	122,350	3,548	956,461	104,028
2015	-	-	89,186	77,632
Thereafter	-	-	1,511,526	526,275
TOTALS	\$ 702,168	\$ 64,330	\$ 7,581,530	\$ 1,545,855

# Section 3

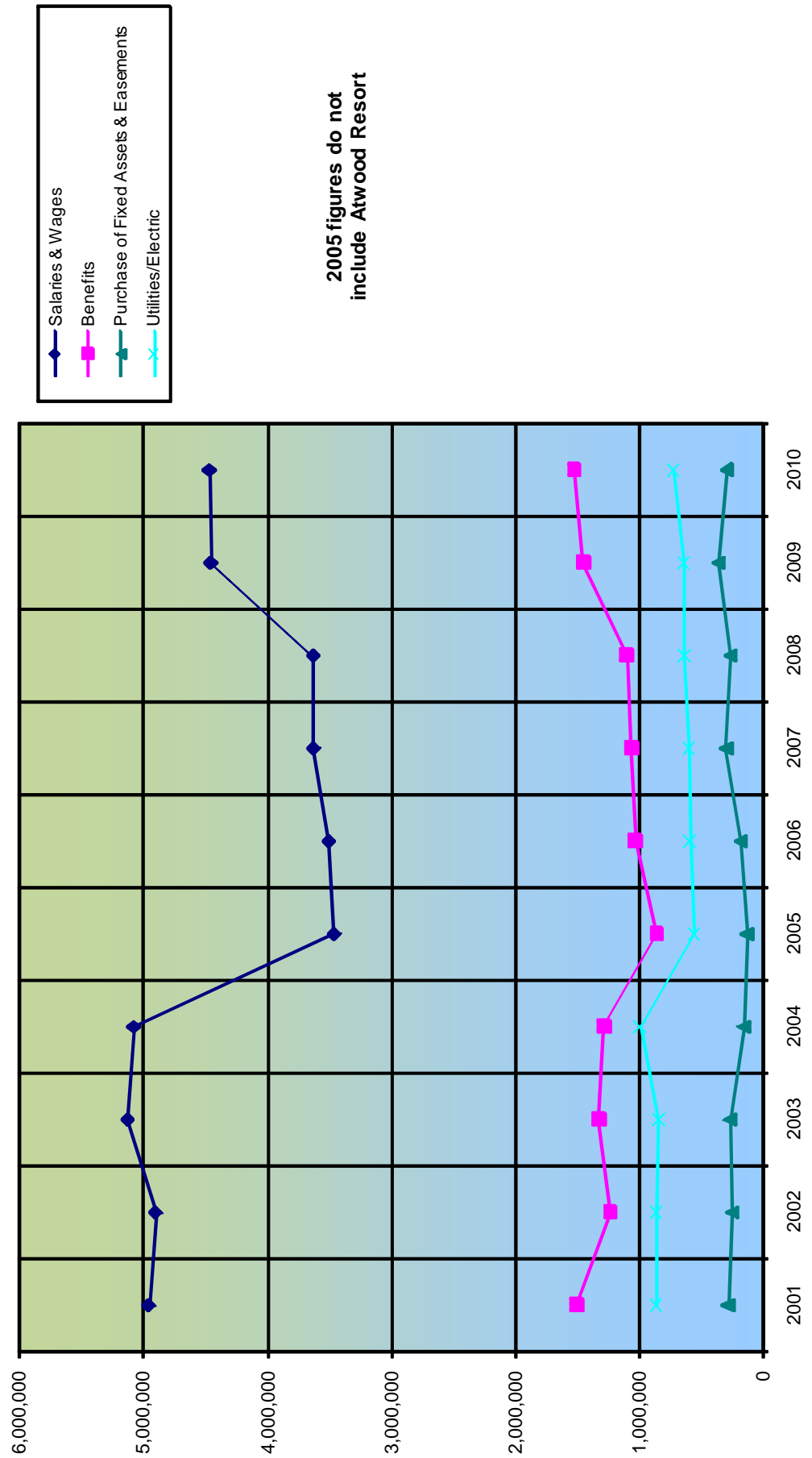
## • Financial Supplement •

The following charts represent the financial history of the Muskingum Watershed Conservancy District over the past ten years  
(information source: 2001-2009 Annual Reports of Operations).

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



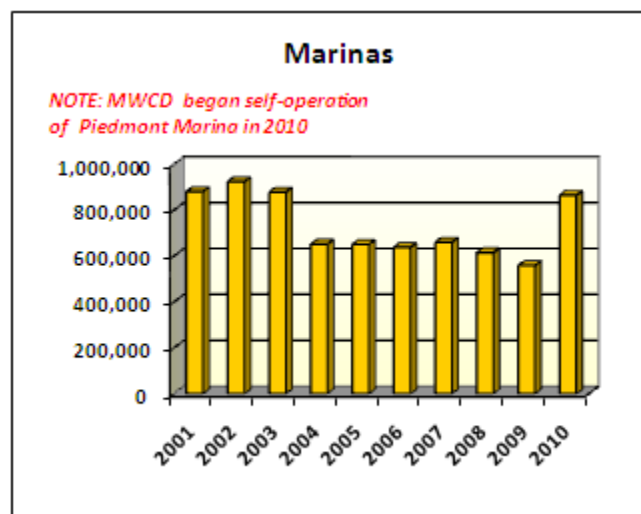
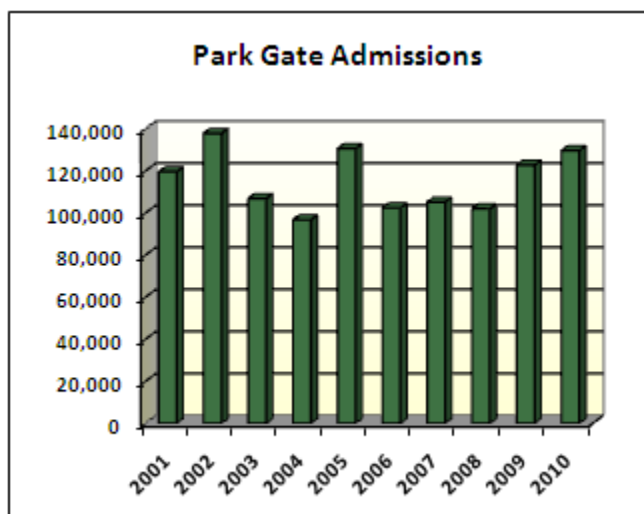
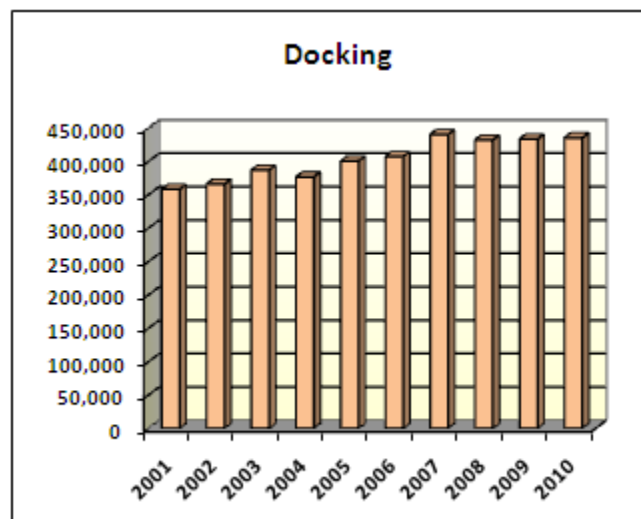
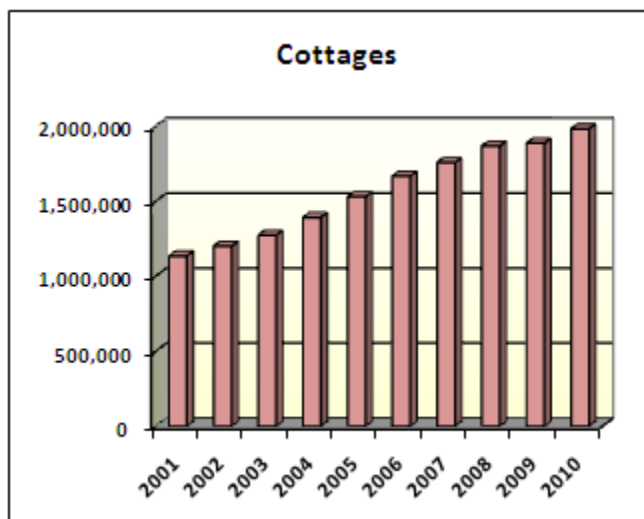
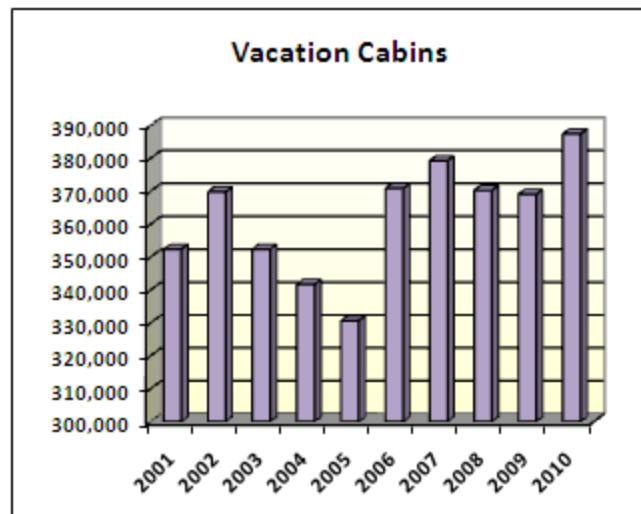
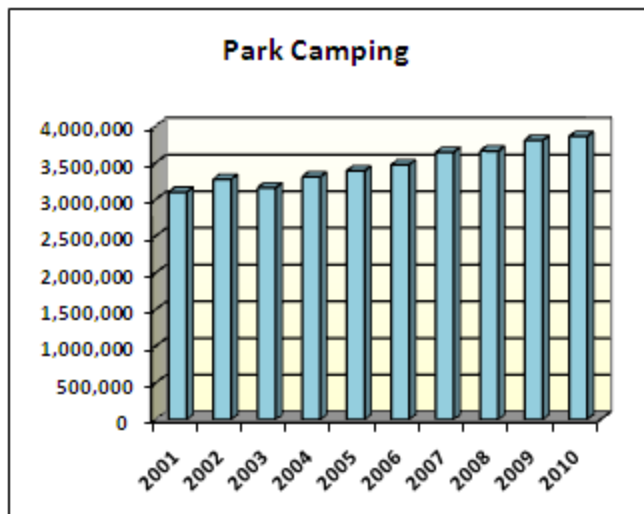
*Chart 2  
Major Expenses by Category*





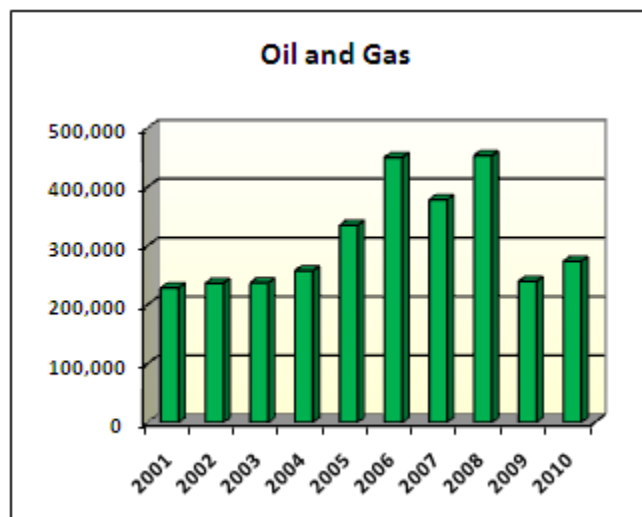
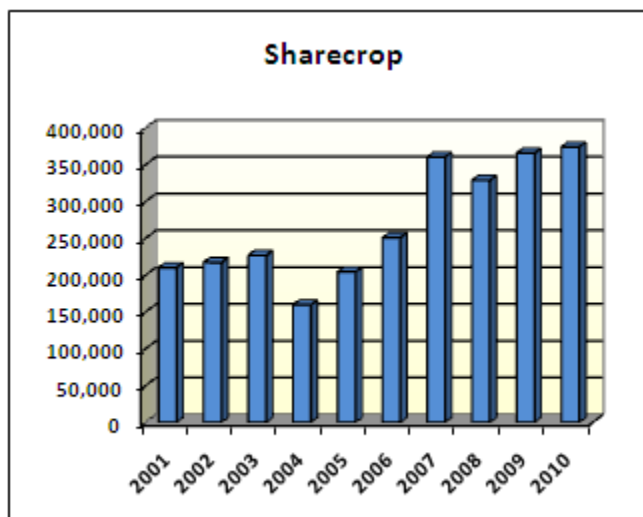
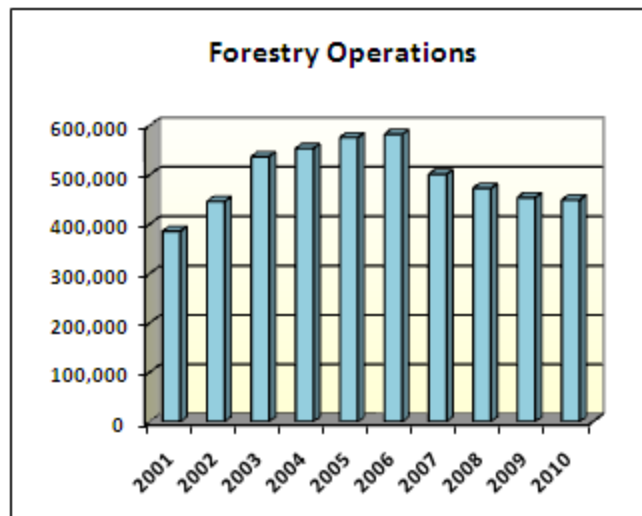
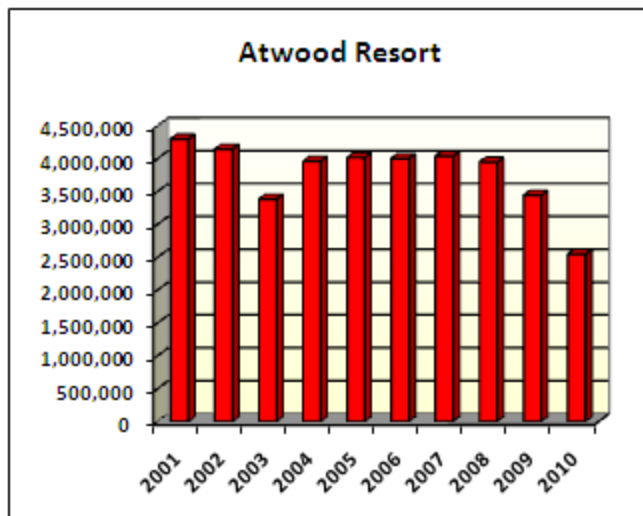
# Chart 3

## Major Revenue Sources



## Chart 3

### Major Revenue Sources continued



# Land and Forestry Operations: Total Cash Receipts by Reservoir

as of December 31, 2010

	Agricultural, Building, and Lot- Acres Leased	Land and Building Rentals	Gas, Oil, Stone, Coal	Cash Rent and Sharecrops	Timber	Pulpwood	Totals
Atwood		1.00	86,531.05		3,496.31	14,454.98	104,483.34
Beach City	60.3		36,154.21	5,788.80	14,690.00	2,620.00	59,253.01
Bolivar			19,548.52				19,548.52
Charles Mill	25.0	935.00	11,408.86	1,250.00			13,593.86
Clendenning			432.40		41,959.84	14,530.05	56,922.29
Dover			67,518.96				67,518.96
Leesville						317.80	317.80
Mohawk	905.9		21,902.58	217,482.54	136,270.00	5,164.99	380,820.11
Mohicanville			56.00				56.00
Piedmont					142,313.08	18,707.04	161,020.12
Pleasant Hill	150.7		10,387.80	10,044.75			20,432.55
Seneca	7.0	9,940.00	2,809.22		1,521.00	50,196.65	64,466.87
Tappan	127.0	7,210.00	2,155.67	2,782.00			12,147.67
Wills Creek	534.25	6,604.00	14,415.25	136,818.50	225.68	2,678.00	160,741.43
<b>Totals</b>	<b>1,810.15</b>	<b>24,690.00</b>	<b>273,320.52</b>	<b>374,166.59</b>	<b>340,475.91</b>	<b>108,669.51</b>	<b>1,121,322.53</b>

# *Recreation Operations: Total Cash Receipts by Reservoir*

as of December 31, 2010

	ODNR	Lake	Cottages, Clubs, and Dock Sites	Road, Water and Sewer Maintenance	Marina Operations	Park Operations	Total Recreation
	Division of Watercraft	Patrol	Dock Sites	Maintenance	Operations	Operations	Recreation
Atwood	8,733.14	4,000.00	754,258.00		196,457.54	1,221,559.22	2,185,007.90
Beach City	1,102.68						1,102.68
Bolivar							0.00
Charles Mill	4,313.12	4,000.00	366,757.00	16,473.91	68,575.42	577,014.36	1,037,133.81
Clendenning	4,195.08	4,000.00	3,684.00		49,573.39		61,452.47
Dover							0.00
Leesville	10,202.58	4,000.00	256,828.62		67,927.06	82,422.71	421,380.97
Kokosing						58,506.67	58,506.67
Mohicanville							0.00
Piedmont	6,134.62	4,000.00	213,196.00		350,479.90		573,810.52
Pleasant Hill	10,735.80	4,000.00	167,036.56		45,641.28	546,502.35	773,915.99
Seneca	7,033.64	4,000.00	417,582.00	24,363.15	38,154.08	1,252,163.63	1,743,296.50
Tappan	9,133.02	4,000.00	280,863.00		48,499.67	1,134,052.42	1,476,548.11
Wills Creek	1,063.06		21,419.50				22,482.56
<b>Totals</b>	<b>62,646.74</b>	<b>32,000.00</b>	<b>2,481,624.68</b>	<b>40,837.06</b>	<b>865,308.34</b>	<b>4,872,221.36</b>	<b>8,354,638.18</b>
<b>Note: Piedmont Marina was operated by MWCD in 2010</b>							

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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



*This map illustrates the Chippewa Subdistrict region.*

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. It encompasses 188 square miles (more than 120,000 acres) in northern Wayne and southern Medina counties.

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.

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



*David Lautenschleger, AM/FM GIS Specialist, preparing to collect data of channel structures.*

During 2010, subdistrict personnel conducted numerous projects related to the maintenance and operation needs of the subdistrict.

In addition, the Chippewa Subdistrict GPS/GIS Asset Management project was completed, which was a field-based review of the subdistrict region. Data collected from the project will help in planning maintenance and specialty projects, such as repairs of damaged structures. The information collected a sampling of:

- Channel maintenance (logjams, erosion issues, etc.)
- Encroachments
- Environmental (fish pools, rock deflectors)
- Utility points
- Utility lines
- Pipes
- Rock chutes and riprap
- Storm structures
- Tile drains
- Undocumented drains
- Traffic control gates



*At Dam VIII-C, the eastern embankment of the dam was damaged by unauthorized All Terrain Vehicles or ATV's.*

*Damage created by ATV's on the top of dam and emergency spillway was repaired using dirt removed from the small stream channel in the emergency spillway. After filling the damaged areas, grading and preparation, all areas were seeded using a hydro seeder.*

*The photo above shows the east end of the dam with deep ruts filled in and ready for hydroseeding.*

Dredging also was completed behind two dams in 2010.

## 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, 2010

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

## Black Fork Subdistrict of MWCD

from January 1, 2010, to December 31, 2010, in accordance with ORC Section 6101.66

<b>Cash on Hand, January 1, 2010</b>	<b>0.00</b>
<b>Receipts</b>	
None	0.00
<b>Disbursements</b>	
None	0.00
<b>Cash on Hand, December 31, 2010</b>	<b>0.00</b>

## Buffalo Creek Subdistrict of MWCD: Balance Sheet

as of December 31, 2010

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

## Buffalo Creek Subdistrict of MWCD

from January 1, 2010, to December 31, 2010, in accordance with ORC Section 6101.66

<b>Cash on Hand, January 1, 2010</b>	<b>0.00</b>
<b>Receipts</b>	
None	0.00
<b>Disbursements</b>	
None	0.00
<b>Cash on Hand, December 31, 2010</b>	<b>0.00</b>

# Chippewa Subdistrict of MWCD: Balance Sheet

as of December 31, 2010

<b>Assets</b>		
Cash and Investments	1,785,394.55	
Amount available to be provided	345,000.00	
<b>Total Assets</b>		<b>2,130,394.55</b>
<b>Expenses</b>		
Preliminary (legal, engineering, appraisal, etc)		
less preliminary expenses paid	232,317.25	
Various improvement expenses (legal, engineering)	169,096.37	
Purchase of Land and Easement	542,878.41	
Construction Payments to Contractor	210,388.07	
Repayment of Contributors		
(a) Chippewa Watershed Association	33,630.00	
(b) Packaging Corporation of America	0.00	
Interest on Notes	169,590.70	
Funds Advanced to Improvement Fund	54,178.01	
Funds Advanced to Maintenance Fund	145,000.00	
Various Maintenance Expenses	2,747,762.47	
Real Estate Taxes	4,521.61	
Various Bond Fund Expenses	110.91	
<b>Total Expenses</b>		<b>4,309,473.80</b>
<b>Total Assets and Expenses</b>		<b>6,439,868.35</b>

# Chippewa Subdistrict of MWCD: Balance Sheet continued

as of December 31, 2010

<b>Liabilities</b>		
Current Notes Payable - FHA	0.00	
Accounts Payable (to Main District)	64,398.63	
<b>Total Liabilities</b>		<b>64,398.63</b>
<b>Receipts</b>		
Chippewa Watershed Association	19,630.00	
Packaging Corporation of America	33,544.00	
Revenue from Sales of Notes - FHA	345,000.00	
Interest on Deposits and Investments	491,293.79	
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	3,981,676.18	
Revenue from Land Rent/Miscellaneous	584,771.11	
Interest on Notes	10,135.18	
<b>Total Receipts</b>		<b>6,375,469.72</b>
<b>Total Liabilities and Receipts</b>		<b>6,439,868.35</b>



## Chippewa Subdistrict of MWCD

from January 1, 2010, to December 31, 2010, in accordance with ORC Section 6101.66

<b>Cash on Hand, January 1, 2010</b>		<b>1,720,148.75</b>
<b>Receipts</b>		
Collection of Assessments	368,057.06	
Interest on Deposits and Investments	837.54	
Revenue from Land Rental and Miscellaneous	0.00	
<b>Total Receipts</b>		<b>368,894.60</b>
<b>Total Receipts and Balance</b>		<b>2,089,043.35</b>
<b>Disbursements</b>		
Salaries, Wages & Benefits	66,539.49	
Contract Services	178,360.05	
Materials & Supplies	9,748.88	
Repairs and Maintenance	38,049.10	
Legal	1,207.50	
Taxes	(2,730.22)	
Purchase of Equipment/Vehicle	12,474.00	
<b>Total Disbursements</b>		<b>303,648.80</b>
<b>Cash on Hand, December 31, 2010</b>		<b>1,785,394.55</b>

## Duck Creek Subdistrict of MWCD: Balance Sheet

as of December 31, 2010

<b>Assets</b>		
Cash	8,398.06	
<b>Expenses</b>		
Preliminary expense (includes legal and engineering costs, court costs and overhead charges)	5,400.32	
<b>Total Assets and Expenses</b>		<b>13,798.38</b>
<b>Liabilities</b>		
Accounts Payable	36.55	
Ohio Water Commission	20,000.00	
Less Partial Repayment	(14,000.00)	
<b>Total Liabilities</b>		<b>6,036.55</b>
<b>Receipts and Advances</b>		
Interest on Deposits and Receipts	7,761.83	
<b>Total Liabilities and Receipts</b>		<b>13,798.38</b>

## Duck Creek Subdistrict of MWCD

from January 1, 2010, to December 31, 2010, in accordance with ORC Section 6101.66

<b>Cash on Hand, January 1, 2010</b>	<b>8,390.58</b>
<b>Receipts</b>	
Interest on Deposits and Investments	7.48
<b>Total Receipts and Balance</b>	<b>8,398.06</b>
<b>Disbursements</b>	0.00
None	
<b>Cash on Hand, December 31, 2010</b>	<b>8,398.06</b>

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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		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@frontier.com	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	Dale Francis	740-658-1029	740-658-3709
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 Robert J. Batchelor .....	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 N. Edward Lane, Jr. ....	Washington County
The Honorable Raymond E. Leisy .....	Wayne County

## Board of Directors

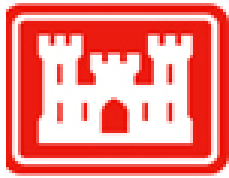
Harry C. Horstman, President (Scio) .....	Term expires June 3, 2015
Steve Kokovich (New Concord) .....	Term expires June 3, 2013
William P. Boyle, Jr. (Mansfield) .....	Term expires July 18, 2014
David L. Parham, President (Dellroy) .....	Term expires June 8, 2011
Richard J. Pryce (North Canton) .....	Term expires July 18, 2012

## Board of Appraisers

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



# 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, 2010

## Administration

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

## Conservation

Mark Swiger .....	Conservation Administrator
James Bishop .....	Forest Resources Coordinator

## Engineering

Boris E. Slogar, P.E. ....	Chief Engineer
Michael C. Rekstis, P.E. ....	Assistant Chief Engineer
Douglas Little, P.E. ....	Project Engineer
Josh Bauer .....	Project Coordinator
David Lautenschleger .....	AM/FM GIS Specialist
Kelli Karns .....	Administrative Specialist
Erin Davis .....	CAD Technician
Samantha Greene .....	Intern
Darrell Larkin .....	Lead Equipment Operator
Randy Canfield .....	Equipment Operator
Eric Kinsey .....	Equipment Operator
Bruce Horsfall .....	Equipment Supervisor
Randal Meese .....	Building Attendant
Deborah J. Russell .....	Watershed Project Coordinator
Gary Taylor .....	Utilities Supervisor
John Sukosd .....	Utilities Technician
Jeremiah Warner .....	Utilities Technician
Cynthia Mullins .....	Utilities Operator
Tim Parks .....	Utilities Operator
Stan Lucas .....	Wastewater Systems Specialist

# MWCD Staff continued

as of December 31, 2010

Denny Fulk ..... Project Inspector  
Matthew Miller ..... Project Inspector  
Brian Oyer ..... GIS/Survey Intern

## 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  
Tricia Miller ..... Administrative Specialist  
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 Cable ..... Ranger Specialist  
Shawn Tharp ..... Ranger Specialist  
Dale Francis ..... Marina/Campground Supervisor

## 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  
Della Long ..... Clerk  
Michelle McCoy ..... Facilities Attendant  
Ed Eggan ..... Lake Ranger  
William Reed ..... Resort Golf Maintenance

# MWCD Staff continued

as of December 31, 2010

Brock Ryan ..... Resort Golf Course Superintendent  
Robert Jennings ..... Resort Maintenance Supervisor  
Stanley Snider, Jr. .... Resort Maintenance

## Charles Mill Lake Park

Dan Mager ..... Regional Park Manager  
Steven Rice ..... Assistant Park Manager  
Daniel Atterholt ..... Lead Park Technician  
James Braeunig ..... Ranger/Technician  
Stacy Karsmizki ..... Clerk  
Donna Messerly ..... Activities Leader  
Mike Bittinger ..... Park Ranger  
Larry Goon ..... Park Ranger  
Chelsea McLellan ..... Park Ranger  
Brian Vithous ..... Lake Ranger

## Pleasant Hill Lake Park

William Martin, Jr. .... Park Manager  
Sue Williams ..... Administrative Assistant  
Shawn Mahoney ..... Lead Park Technician  
Corey Tedrow ..... Ranger/Technician  
Kelly Gillette ..... Park Attendant  
Christina Nell ..... Park Ranger  
Denise Vales ..... Park Ranger

## 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  
Troy Hannahs ..... Lead Park Technician  
Mark Lashley ..... Park Technician  
Juanita Justice ..... Lake Ranger  
Richard Justice ..... Park Ranger  
Eleanor Barry ..... Sales Clerk Supervisor  
Shelley Blackburn ..... Activities Leader

# MWCD Staff continued

as of December 31, 2010

## Tappan Lake Park

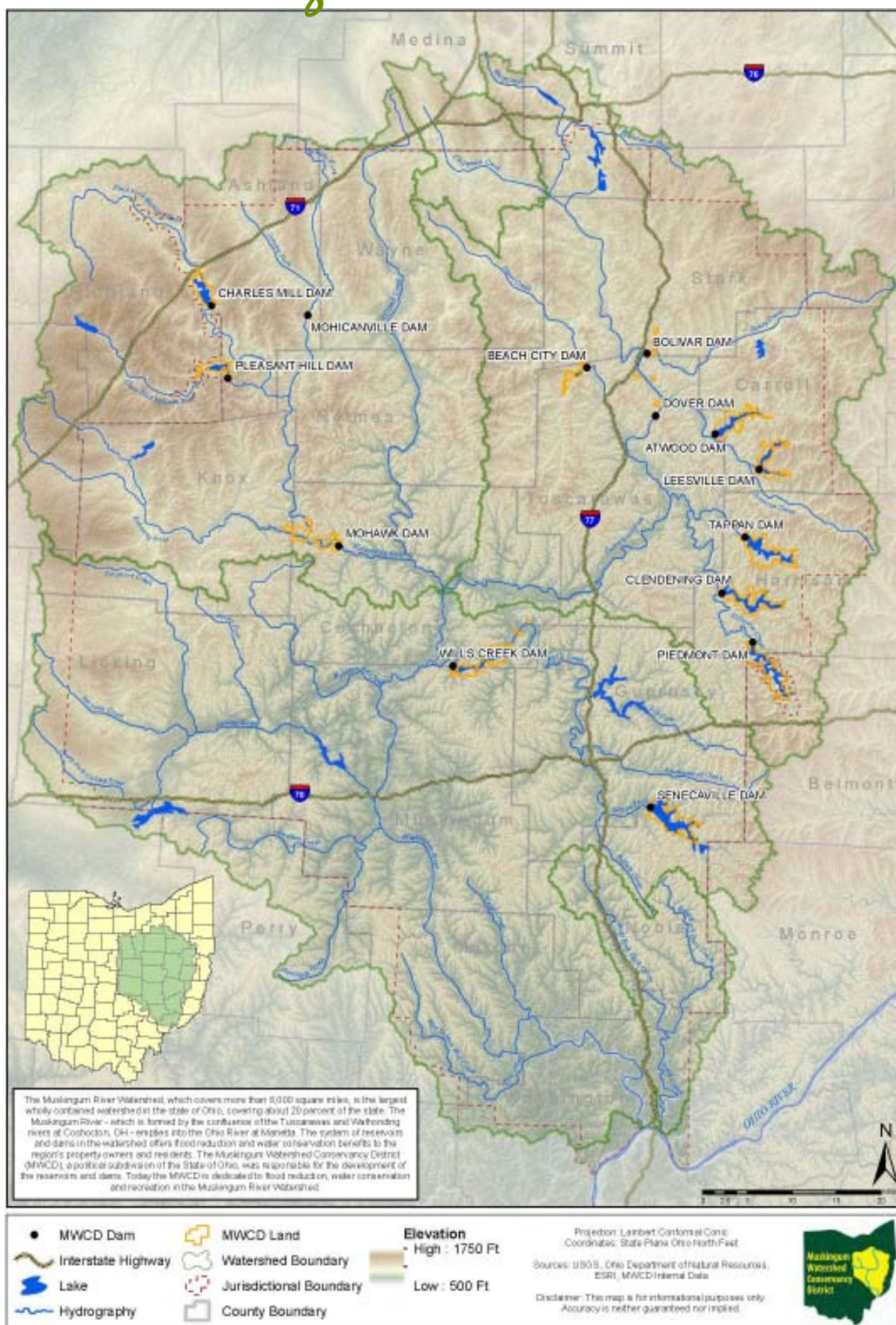
John Birney .....	Park Manager
Jared Oakes .....	Assistant Park Manager
Gina Ferri .....	Administrative Assistant
David Schuler .....	Lead Park Technician
Jon Little .....	Ranger/Technician
Troy Noice .....	Ranger/Technician
Rose DeLong .....	Clerical Assistant
Charles Pulley .....	Facilities Attendant
Deanna Pulley .....	Facilities Attendant
Nancy Sukosd .....	Facilities Attendant
Mark Battles .....	Lake Ranger
Donald Collette .....	Park Ranger
Joshua Haught .....	Park Ranger
Chris Mazeroski .....	Park Ranger

# 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	
<b>Overnight lodging</b>										
Resort										
Park vacation cabins										
Marina motel/cabins										
Camper cabins										
*Conservation pool is a lake surface elevation which is maintained during the boating season, unless affected by the operation of the dam for flood control, or by drought. Conservation pool is measured in feet above sea level.										
**Spillway elevation (the channel near the dam for surplus water) is measured in feet above sea level.										



# Muskingum River Watershed





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