

2016 Annual Report of Operations



Welcome!

The New Atwood Welcome Center





Responsible *stewards* dedicated to providing the *benefits* of

flood reduction,
conservation,
and recreation

in the

Muskingum River Watershed.



The Muskingum Watershed Conservancy District

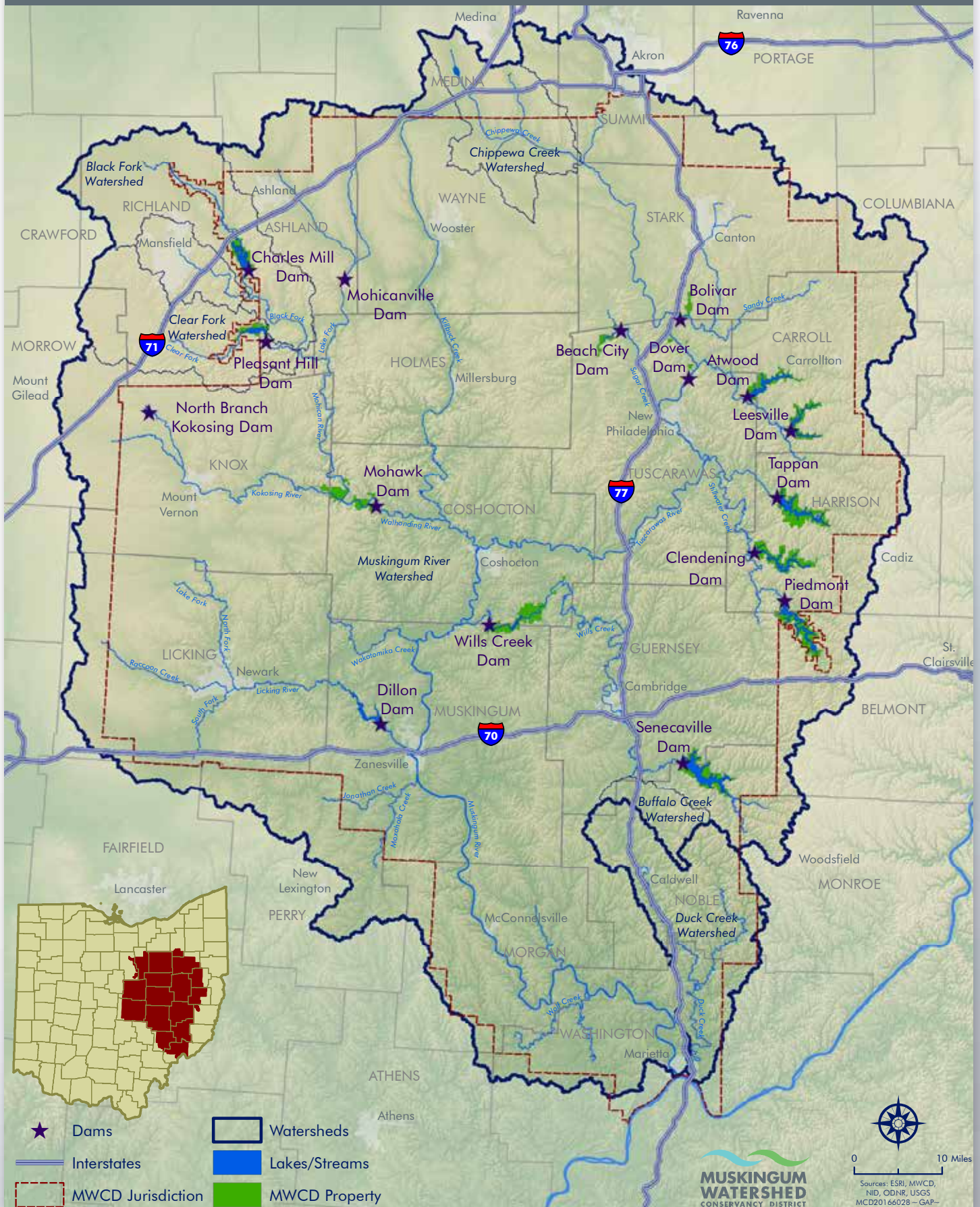


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Administrative Overview



John Hoopingarner, Executive Director and Secretary of the Board, has held this position since 1989.

“Responsible Stewards.” These are the first two words of our mission statement. They are, I believe, the most important two words. They define us – the persons responsible for carrying out our mission of “providing the benefits of flood reduction, conservation, and recreation in the Muskingum River Watershed.”

The highlight of the year 2016 most certainly was the investment of over \$4.9 million in capital improvements and maintenance projects which have enhanced public use and access to our parks and recreation facilities throughout the Muskingum Watershed Conservancy District. This investment was made possible through the careful stewardship of our oil and gas resources. The exciting news is that this is only the beginning. Over the next several years, significant capital improvements are planned which will result in a total renovation of our public facilities.

Our parks and recreation facilities continue to be popular, attracting millions of visitors each year. Our campgrounds enjoyed record attendance in 2016 for the fifth year in a row. Boating opportunities abound in the District and our marinas, public launching facilities and docking availability continue to be popular with the public. Special events, festivals and fireworks displays attract thousands of visitors.

Our flood reduction partnership with the U.S. Army Corps of Engineers continues strong, with MWCD maintenance assessment funds used to fulfill the cost-share requirements to maintain the dams. In 2016, construction of the Bolivar Dam seepage barrier was completed, one year ahead of schedule and on budget. The cost-share contributed by MWCD for this project was \$21 million.

In addition, maintenance assessment funds in the amount of \$6.5 million were used to dredge Tappan Reservoir and stabilize 5,750 feet of shoreline at five reservoirs, while an additional \$670,000 was used to fund 15 Partners in Watershed Management grant projects in 12 counties. All of this was accomplished while keeping the total assessment reduced by 50%, which lowers the cost for most homeowners in the District from \$12 to \$6 per year.

The Muskingum Watershed Conservancy District is in excellent financial condition as evidenced by the 2016 Financial Report. Our full-time and seasonal staff continues to serve with dedication to our mission as “responsible stewards.”

Message from the Executive Director



2016 Goals

Fiscal Management/Planning

The MWCD will review and revise its strategic plan in 2016, and develop a 2 to 3 year budget forecast. The strategic plan and budget forecast will be used as the basis for the annual budget process to be completed in the fourth quarter of 2016. The updated strategic plan will be completed in the third quarter of 2016.

Oil and Gas Development

The MWCD will continue to develop and audit financial compliance procedures for the oil and gas leases. Financial compliance procedures will be completed in the second quarter of 2016 and the audit process will be ongoing. In addition, MWCD will develop a shale royalty forecast to be reviewed at least quarterly. The shale royalty forecast will be used for strategic planning, budgeting and to determine revenue distribution of deep shale royalties (in accordance with the proposal adopted by the Board of Directors on December 18, 2015).

Capital Improvements/Master Plan Implementation

The MWCD will complete preliminary design of all projects in the first quarter of 2016. Construction activities will continue on utility and infrastructure needs. Major projects for 2016 include commencing construction of campground areas in the third and fourth quarters of 2016 at Atwood, Pleasant Hill, Seneca, and Tappan parks. A complete program schedule will be submitted to the Board of Directors for review and approval in the second quarter of 2016. Business plans will be developed for the Master Plan Implementation period within ninety (90) days of approval of the program schedule by the Board of Directors.

Dredge Program

The MWCD will continue dredging operations at Tappan Reservoir with completion by the end of the fourth quarter of 2016. Based on the priorities and needs identified in the comprehensive dredging plan completed in 2014, a plan for dredging at Seneca Reservoir will be complete by the end of the third quarter of 2016. The dredge program is a multi-year program.

Enterprise Content Management

The MWCD will initiate implementation of the Enterprise Content Management (ECM) system which is an electronic records management and electronic workflow process system. Training regarding the concept and benefits of ECM will be provided for key MWCD personnel. Back scanning of assessment process documents, historic land records, appraisal cards, cottage site lease documents, and land survey loose leafs will be completed in 2016. Records retention policies will be developed for key, logical record groups in each department. Assessment processing will have a record series configured, captured and maintained within OnBase ECM. The cottage site leasing program which includes leasing, inspection and permitting will have the Solution Requirements initiated by the end of 2016 in order to implement the cottage site program's electronic document management and workflow in 2017.

Trails Plan

MWCD will develop a Trails Blueprint by December of 2016 that will address not only various types of trails, but also linkages between communities and our lakes, between MWCD lakes, and between regional trail systems and MWCD lands. The development of trails was one of the higher priorities identified by customers surveyed as part of the parks master planning process. A Trails Blueprint Development Team will be chartered and begin by the end of the second quarter. The activities and processes developed and implemented by the internal trails workgroup of 2014 and 2015 will be utilized to aid in the development of the blueprint.

Human Resources

Deliver an online training system to all employees which will allow for the assignment of customized content to employees in order to focus on essential traits, skills, job-related knowledge and workplace behaviors that are necessary to perform duties and meet organizational goals, by the end of the second quarter of 2016. Develop and implement a curriculum-based "all employee" training path for both new and existing staff which includes both human resources compliance, safety and customer service topics by the end of the fourth quarter of 2016. Develop and implement a curriculum based supervisory training path for both new and existing managers/supervisors by the end of the fourth quarter of 2016.

2016 Awards



Auditor of the State Award

The Ohio Auditor of the State Award, presented a certificate of acknowledgement to MWCD in 2016 for exemplary financial reporting in accordance with Generally Accepted Accounting Principles for the year 2015. The financial report is included in the 2015 Annual Report found on the website at www.mwcd.org.

At Left: The Finance group displays the Auditor of the State Award which acknowledges financial procedural compliance throughout the organization.



RUBY Award

MWCD received recognition for achievement in marketing and advertising receiving the Ohio Travel Association's RUBY Awards for a heartwarming commercial entered in the Television Advertisement category. More than 220 entries in print-based, web-based and marketing campaign, advertisement and video categories were submitted. The awards, sponsored by Ohio Magazine, were presented during the Ohio Conference on Travel, the state's largest conference for travel industry professionals.



Employee Wellness Program Recognized

The Ohio Parks and Recreation Association notified MWCD of winning the top prize for the 2016 Health and Wellness category. Submittals from park systems throughout the state were considered and MWCD's Employee Wellness Program won the top award.

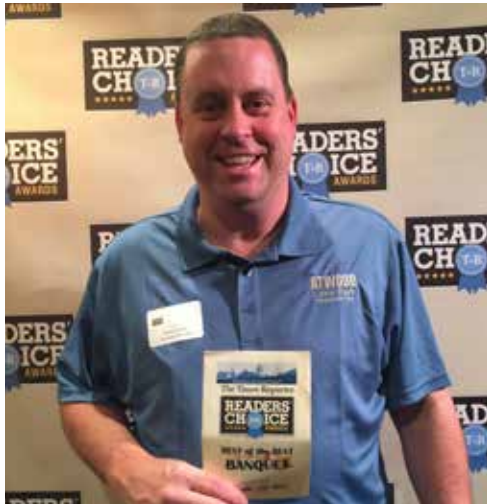
MWCD's Executive team member and Director of Human Resources, Mary Burley (left) and MWCD's Michael Mahaffey, MBA, Human Resources Generalist accept the OPRA award for Health and Wellness.

Readers' Choice Awards

The New Philadelphia Times-Reporter presented several Readers Choice awards to MWCD parks and lakes.

These included:

Best Place to Camp Atwood Lake Park



Atwood Lake Park Manager, Aaron Stump, attends the Readers' Choice awards.

Best Place to Fish Tappan Lake



Tappan Lake Park's Manager, Jeremy Hoffer (left) and Tappan's administrative assistant, Gina Ferri (right) enjoy the Readers' Choice awards banquet.

Clean Marina Designation

Piedmont Marina received the designation of Clean Marina from a partnership with the Ohio Department of Natural resources and the Ohio Sea Grant College Program. The designation signifies marina operations comply with "Best Management Practices" in protecting the environment. Piedmont is only the second inland marina to receive this designation.



MWCD's Deputy Chief of Marinas, John Olivier (second from left) and MWCD's Piedmont Marina Manager, Lynn Lyons (third from left) accept the Clean Marina designation flag from representatives from ODNR and Ohio Sea Grant.

2016 Conservancy Court

The Ohio Revised Code provides that the Conservancy Court, comprised of one common pleas court judge from each of the 18 counties in the Conservancy District, shall exercise the jurisdiction conferred by Chapter 6101 of the Code (also known as The Conservancy Act). Members of the MWCD Board of Directors and Board of Appraisers are appointed by the judges of the Conservancy Court to oversee the operations of the District. The Conservancy Court held its annual session on Saturday June 4, 2016 at the Tuscarawas County Court House in New Philadelphia, Ohio.

The Conservancy Court reviewed and approved the 2015 Annual Report of Operations. The court heard a presentation from Colonel Philip M. Secrist, District Commander, Huntington District of the US Army Corps of Engineers regarding the status of the dam maintenance program and heard a presentation from Executive Director, John Hoopingarner regarding 2015 highlights of operation. Thomas A. Roe was appointed to the Board of Appraisers, replacing the late James Navratil.

The Conservancy Court held a special session on Friday, August 26, 2016 at the Tuscarawas County Court House. During this session, Robert S. Moorehead, Jr. was appointed to the Board of Directors to replace David L. Parham. Members of the Court were then invited to tour the MWCD main office facility.

The following judges comprise the Conservancy Court as of the end of 2016:

The Honorable Damian J. Vercillo ¹²	Ashland County
The Honorable John A. Vavra ¹²	Belmont County
The Honorable John S. Campbell ¹²	Carroll County
The Honorable Robert J. Batchelor ¹	Coshocton County
The Honorable David A. Ellwood ¹²	Guernsey County
The Honorable T. Shawn Hervey ¹²	Harrison County
The Honorable Richard D. Rinfret ²	Holmes County
The Honorable Jennifer Springer ¹	Knox County
The Honorable Thomas M. Marcelain ¹	Licking County
The Honorable D. W. Favreau ¹	Morgan County
The Honorable Mark C. Fleegle ¹²	Muskingum County
The Honorable John W. Nau ¹²	Noble County
The Honorable Philip Alan B. Mayer	Richland County
The Honorable Jim D. James ²	Stark County
The Honorable Paul J. Gallagher ¹²	Summit County
The Honorable Edward E. O'Farrell ¹²	Tuscarawas County
The Honorable N. Edward Lane, Jr. ¹²	Washington County
The Honorable Latecia E. Wiles ¹²	Wayne County

¹ Designates Conservancy Court members who attended the annual meeting on June 4, 2016.

² Designates Conservancy Court members who attended the special meeting on August 26, 2016



Judge Edward E. O'Farrell (sitting in the foreground) was the presiding judge at the June convening of the MWCD Conservancy Court.



At left – District Commander of the Huntington District of the US Army Corps of Engineers, Colonel Phillip M. Secrist, MWCD Board president at the time of Conservancy Court, Joanne Limbach, and Executive Director, John Hoopingarner, prepare for Conservancy Court.



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. The Board of Directors each have unique experience and skills that collectively, bring meaningful discussion and decision making processes to the organization. The varied demographics by location is required by Conservancy law and lends itself to balanced leadership when reviewing goals and outcomes of the District.

Members of the Board of Directors as of December 31, 2016 were:

- 1) Joanne Limbach of New Philadelphia, term expires June 3, 2018
- 2) Gordon T. Maupin of Orrville, term expires July 18, 2019
- 3) Robert S. Moorehead, Jr. of the Seneca Lake area, term expires August 26, 2021
- 4) Richard J. Pryce of North Canton, term expires July 18, 2017
- 5) Clark E. Sprang of Big Prairie, term expires June 6, 2020

David L. Parham of the Atwood Lake area, served on the Board of Directors until June 8, 2016, when his term expired. Robert S. Moorehead, Jr. of the Seneca Lake area was appointed on August 26 to fill that vacancy.

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 2016 at various locations. Meetings generally are held on the third Friday of each month and begin at 9:00 a.m.

Meetings of the Board were held in 2016 on the following dates and at the following locations:

January 22, 2016.....	Kent State University Tuscarawas
February 19, 2016.....	Kent State University Tuscarawas
March 18, 2016.....	Carlisle Inn, Sugarcreek
April 22, 2016.....	Schoenbrunn Conference Center, New Philadelphia
May 20, 2016	Atwood Lake Park Welcome Center
June 23, 2016 (special meeting)	Kent State University Tuscarawas
July 11, 2016 (special meeting).....	The Hampton Inn, New Philadelphia
July 22, 2016	Kent State University Tuscarawas
August 26, 2016	New Philadelphia City Council Chambers
September 23, 2016.....	Kent State University Tuscarawas
October 21, 2016	The Messerly Recreation Building, Charles Mill Lake Park
November 18, 2016	Kent State University Tuscarawas
December 16, 2016.....	Kent State University Tuscarawas

Joanne Limbach served as president of the Board, and Gordon T. Maupin served as vice president. In July, Mr. Maupin took the reins as president, while Clark T. Sprang was elected vice president. Minutes of all Board meetings are on file in the MWCD's main office at New Philadelphia and are also found on the District web page at www.mwcd.org.

Joanne Limbach



Joanne Limbach served as president of the Board, and Gordon T. Maupin served as vice president. In July, Mr. Maupin took the reins as president, while Clark T. Sprang was elected vice president. Minutes of all Board meetings are on file in the MWCD's main office at New Philadelphia and are also found on the District web page at www.mwcd.org.

- Appointed to the MWCD Board of Directors on June 1, 2013, to fill vacancy created by fulfillment of two-term service by Steve Kokovich of New Concord
- Previous member of MWCD Board of Directors from 1996-2006, and prior to that, member of MWCD Development Advisory Committee, 1995-1996
- Founding member of Limbach and Associates at Columbus
- Director of governmental affairs for The Success Group Inc., 1991-1992
- Tax Commissioner, Ohio Department of Taxation, 1983-1991
- Tuscarawas County commissioner, 1977-1983
- Public schoolteacher in Dover, North Royalton and Columbus districts, 1962-1978
- Member of numerous professional and civic organizations throughout Ohio
- Graduate of Muskingum University with a bachelor's degree in history; also a graduate of Bowling Green State University with a master's degree in history

Joanne Limbach returned to the MWCD Board of Directors in 2013, where she is the first Board member to be reappointed to a new term on the Board and is the Board's first woman member. Her involvement with the MWCD, though, goes back to her childhood when the Steubenville native visited the conservancy district's lakes with her family on fishing trips.

She later moved to Tuscarawas County where she launched her career in education, was elected to serve on the New Philadelphia Board of Education and as a Tuscarawas County commissioner, and later became the state's tax commissioner when she was appointed by Gov. Richard F. Celeste.

Gordon T. Maupin



Gordon Maupin, a resident of Orrville in Wayne County, retired after 32 years of leading The Wilderness Center, a non-profit nature center, land conservancy and "ecopreneurial" organization located near Wilmot in Stark County. Maupin also serves as a board member of Fair Shake Legal Environmental Services, a non-profit organization that serves as an incubator for attorneys

who would like to establish practices in environmental law. He has written numerous articles on outdoor recreation and natural history topics.

- Appointed to the MWCD Board of Directors on June 7, 2014 to fill the vacancy of William P. Boyle of Charles Mill Lake area.
- Previous member of the MWCD Development Advisory Committee 1996-2003
- Retired Director of The Wilderness Center, a non-profit nature Center in Stark County, after 32 years at the helm
- Long-time member of the Association of Nature Center Administrators, including President of the Board of Trustees from 2001-2003
- Also member of Land Trust Alliance, American Association of Museums, Coalition of Land Trusts, The Nature Conservancy, National Wildlife Federation and the Audubon Society.
- Served as Information Specialist for the Oklahoma Department of Wildlife Conservation
- Graduate assistant in forestry for the University of Missouri-Columbia
- Interpretive aid for the U.S. Army Corps of Engineers
- Graduate of Missouri State University with bachelor's and master's degrees in biology

Robert S. Moorehead, Jr.



Robert Moorehead and his wife of 44 years, Marilyn, have three children and four grandchildren. As a longtime resident of Seneca Lake, he has been active with the MWCD serving as an advisor during the MWCD cottage site lease updates and most recently, as a member of the MWCD Development Advisory Committee.

- Appointed to the Board of Directors on August 26, 2016, to fill vacancy created by fulfillment of two-term service by David L. Parham of the Atwood Lake area.
- Retired as a Probate and Juvenile Court Judge in Guernsey County in 2013.
- Born and raised in Guernsey County, Ohio, he is a graduate of Cambridge High School
- Graduated in 1965 from Ohio University.
- Commissioned as a Second Lieutenant in the United States Air Force. Moorehead flew F-4 fighter aircraft in the Vietnam conflict from May of 1968 to May of 1969 with 220 combat missions and 85 of those being in North Vietnam. He retired as a Lieutenant Colonel from the United States Air Force Reserve as a Judge Advocate General on July 4, 1993.
- Military decorations include the Air Force Commendation Medal with an Oak Leaf cluster; the Bronze Star Medal; the Air Medal with 15 Oak Leaf Clusters; the Meritorious Service Medal and the Distinguished Flying Cross.
- Member of the American Legion and a life member of the Veterans of Foreign Wars.
- Attended law school at Capital University in Columbus, Ohio and was licensed to practice law in 1974. He practiced private law in the City of Cambridge, is a former Guernsey County Assistant Prosecuting Attorney; and has served as the General Counsel of Cambridge Savings Bank and Camco Financial Corporation where he also served as the President of Camco Title Agency.

Clark E. Sprang



Appointed to the MWCD Board of Directors on June 6, 2015, to fill vacancy created by fulfillment of two-term service by Harry C. Horstman of Scio.

Sprang retired from Goodyear Tire and Rubber in 2003 after a 38-year career with the organization where he served as an executive in local, regional and global operations culminating as an executive officer in Global Corporate Development. From 1973-2004, Sprang served as a board member with several Goodyear operating companies and joint venture operations around the world with the responsibility for finance, accounting and strategic planning.

His volunteer activities include serving as a Board member of the American School in Paris France and Board member of the Casablanca Branch in Casablanca, Morocco.

- Retired after 38 years of service with the Goodyear Tire and Rubber Company in Akron with much of his time centered around international operations
- Served as an officer of the Goodyear Company with responsibility for leading Goodyear's Corporate Development efforts, including the role of lead transaction negotiator
- Served as a member of school boards in both Paris, France, and Casablanca, Morocco
- He and his wife now enjoy working on their farm in Holmes County
- Sprang is a graduate of The Ohio State University with a degree in finance

Clark E. Sprang of Big Prairie, Holmes County was appointed to a five-year term on the Board of Directors during the Court's annual session held Saturday (June 6)



The MWCD Board of Directors includes (left-right): Clark E. Sprang - Vice President and Gordon T. Maupin - President.

Richard J. Pryce



Richard J. Pryce has not taken the time to sit still since his retirement as the leader of the Aultman Health Foundation, which operates many ventures including Aultman Hospital and Aultcare Health Insurance based in Canton.

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.

Mr. Pryce served as Vice President of the MWCD Board in 2008 and 2013 and has served as President of the MWCD Board of Directors in 2009 and 2014.

- 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, 2006-2007
- 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

David L. Parham



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 currently serves on the Board of Trustees for the Muskingum Watershed Conservancy Foundation, and on the Board for the Atwood Regional Water and Sewer District.

- 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, 2002-2006
- Chairman of MWCD Development Advisory Committee, 2004
- Retired attorney from the law firm of Thompson Hine LLP in Cleveland, OH
- Held numerous leadership positions in local, state and national bar associations, including service as vice president of the Sixth Circuit for the Federal Bar Association
- 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 with a bachelor's degree from Case Institute of Technology, a master's degree from the University of Dayton and a law degree from the Case Western Reserve University School of Law



MWCD Executive Director and Board Secretary, John Hoopingarner acknowledges the eight years of service of outgoing Board member, David L. Parham with a small token of appreciation.



The Board of Appraisers includes (left-right): Bradley M. Stubbs, Mark J. Waltz and Thomas A. Roe.

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 2016 were held on the following dates and locations:

February 3, 2016	Country Inn & Suites, Dover
April 18, 2016.....	Country Inn & Suites, Dover
July 11, 2016	The Hampton Inn, New Philadelphia
October 26, 2016	Kent State University Tuscarawas, New Philadelphia

Minutes of all meetings are on file in the MWCD’s main office at New Philadelphia. Members of the Board of Appraisers as of December 31, 2016, were as follows:

- 1) Mark J. Waltz of Dover, Chairman - term expires June 3, 2018;
- 2) Thomas A. Roe of Wooster, Member – term expires June 4, 2021; and
- 3) Bradley M. Stubbs of Zanesville, Member - term expires July 14, 2016

2016 Development Advisory Committee



The DAC met in July at Atwood Lake Park.



DAC 8-year member, Marty Larsen, receives thanks and appreciation for his service from Executive Director, John Hoopingarner and DAC Vice Chair, Joe Gies at the October meeting.

Created by the MWCD Board of Directors in 1992, the 20-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. George Romanoski served as chairman of the DAC during 2016, and Joe Gies was vice chair. The DAC held four meetings during 2016:

January 29, 2016	The Hampton Inn, New Philadelphia
April 29, 2016	The Hampton Inn, New Philadelphia
July 29, 2016.....	Atwood Lake Park
October 28, 2016.....	Charles Mill Lake Park

Through their regular, subcommittee and work group meetings, DAC members are briefed 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. This past year the DAC studied the prospect of allowing boat covers on lifts and brought forth a recommendation for the Board's consideration. The Board approved the DAC's recommendation. Members of the DAC as of December 31, 2016, including their residence, were the following:

Matthew D. Abbott.....	New Concord
Susan Bratcher.....	Creston
Jon Elsasser.....	Zoar
Alfred J. Fearon.....	Bolivar
Joe Gies	Shelby
Michael Gunther	Dover
Bryan L. Haviland	Worthington
JoEllen Hayes	Cambridge
Jeff Heacock.....	New Concord
Marty Larsen	Mansfield
Ed Lee	New Philadelphia
Dana McDaniel	Dublin
Douglas McLarnan.....	Gambier
Rich Milleson	Freeport
George Romanoski	Akron
James Schoch	New Philadelphia
John R. Wirtz	Sherrods ville

2016 Staff

Administration

John M. Hoopingarner..... Executive Director/Secretary
Karen Miller..... Executive Assistant
Barbara H. Bennett, P.E., P.S., LEED-AP
..... Director of Administrative Services
Thomas Fisher, AICP, GISP, ECMP..... IS/IT Manager
Stephen Demuth..... IT Coordinator
Matt Ott..... IS/IT Analyst
David Brown..... IT Intern
Stacie Stein..... Office Assistant
Mary C. Burley..... Director of Human Resources
Scott Tritt..... Safety Administrator
Michael Mahaffey, MBA..... Human Resources Generalist
Tiffany Hanzel..... Clerical Assistant

Conservation

Theodore R. Lozier, P.E., MBA..... Chief of Conservation
Mark Swiger..... Conservation Administrator
John Watkins, P.E., C.F.M..... Conservation Engineer
Fredrick Hammon..... Conservation Coordinator
Bradley Janssen..... Oil and Gas Operations Coordinator
Haley Zehentbauer..... Conservation Specialist
Clayton Rico..... Forest Resources Specialist
Evan Ryan..... Forestry Technician
Anna Miller..... Administrative Specialist
Clarissa Thompson..... Water Quality Intern
Kaylynn Kotlar..... Intern
Jordan Thompson..... Intern

Engineering

Boris E. Slogar, P.E., MPM..... Chief Engineer
Michael C. Rekstis, P.E..... Assistant Chief Engineer
Douglas Little, P.E..... Program Manager
David Sicker, P.E..... Program Manager
Jeffrey Yohe, P.E..... Project Engineer
Josh Bauer..... Construction Services Manager
William Alderman..... Project Accountant
Christopher Reiser, EIT..... Design Engineer
Jason Collins..... Construction Coordinator
Erin Davis..... CAD Technician
Michael Kobilarcsik, SIT..... Survey Technician
Zethan Dickey..... Surveying Technician
G. Aaron Peck..... GIS Specialist
Rick Gump..... Equipment Supervisor
Darrell Larkin..... Lead Equipment Operator
Charles Meiser..... Equipment Operator

Seth Thomas..... Equipment Operator
Kevin Specht..... Crew Technician
Randy Canfield..... Building/Fleet Technician
James Caughey..... Lead Project Inspector
R. Alan Edwards..... Utilities Operator
Jeremiah Warner..... Lead Utilities Technician
Kyle Johnson..... Utilities Technician
John Sukosd..... Utilities Technician
Lucas Pulley..... Utilities Laborer
Lynn Porter..... Administrative Specialist
David Kopchak..... Chippewa Project Coordinator
Jonathan Kreglow..... Chippewa Project Engineer
Frederick Mamarella..... Project Inspector
William Williams..... Project Inspector
Len Gundy..... Project Inspector
Tim Parks..... Utilities Operator

Finance

James B. Cugliari..... Chief Financial Officer/Treasurer
James Crandall, III, CPA..... Senior Staff Accountant
Melissa Tylke..... Staff Accountant
Nick Lautzenheiser..... Development Coordinator
Rebecca Oakes..... Accounting Specialist
Karen Murphy..... Accounting Assistant

Recreation-Parks

Scott D. Barnhart..... Chief of Recreation/Chief Ranger
Donnie Borland..... Deputy Chief – Lease Operations
Tony Luther..... Deputy Chief – Planning and Projects
M. Joe McGlothlin..... Deputy Chief – Parks
John Olivier..... Deputy Chief – Marina Operations
John Maxey..... Deputy Chief – Law Enforcement
Scott Heller..... Recreation Business Manager
Eric Stechschulte, RLA..... Recreation and Park Planner
Adria Bergeron..... Recreation Marketing Coordinator
Kara Musser..... Recreation Program Coordinator
John Traxler..... Lease Coordinator
Tom Stanley..... Lease Technician
Jared Oakes..... Docking/Shoreline Coordinator
Peggy May..... Lease Assistant
Tricia Miller..... Administrative Specialist
Deana Schrupp..... Docking/Marine Assistant
Dave Olsafsky..... Maintenance Specialist
Anthony Korn..... Electrician
Lucas Pace..... Ranger Specialist
Michael Nodo..... Ranger Specialist

2016 Staff

Atwood Lake Park

Aaron Stump Park Manager
John Lewis Assistant Park Manager
Tim Brooks..... Lead Park Technician
Gretchen Burky..... Administrative Assistant
Richard Anderson Ranger/Technician
Ed Davy..... Ranger/Technician
Michelle McCoy..... Facilities Attendant Supervisor
Robert Leggett..... Park Services Technician
Linda McDonald Clerk
Mason Perry Ranger
Alex Yoder..... Ranger

Charles Mill Lake Park

Steven Rice Park Manager
Mike Bittinger Assistant Park Manager
Daniel Atterholt Lead Park Technician
Matthew Brown..... Ranger/Technician
Stacy Karsmizki Clerk
Donna Messerly..... Activities Leader
Larry Goon..... Park Attendant/Ranger
Robert Kanzig Facilities Attendant
Coben Lipscomb-Kitchen..... Clerk
David Mager Facilities Attendant/Ranger
Alexander Byers..... Ranger

Pleasant Hill Lake Park

William Martin, Jr. Park Manager
Charles Statler Assistant Park Manager
Shawn Mahoney..... Lead Park Technician
Rhonda Miller..... Administrative Assistant
Corey Tedrow..... Ranger/Technician
Cynthia Ridenour..... Activities Leader
Denise Vales Ranger
Michael Carroll Ranger
Aaron Finkle Ranger
Louis Andres Naturalist

Seneca Lake Park

Matt Steffen..... Park Manager
Edward Eggan Assistant Park Manager
Troy Hannahs..... Lead Park Technician
Patty Jo Huntsman..... Administrative Assistant
Timothy Mercer..... Park Technician
Robert Robson..... Ranger/Technician
Matthew Johnson..... Ranger/Technician
Hope Nau Sign Technician
William Channell Ranger
Scott Cunningham Ranger
Charles Teisinger..... Ranger

Julie Orr Activities Leader
Vicki Dickerson Clerk

Tappan Lake Park

Jeremy Hoffer Park Manager
David Schuler..... Lead Park Technician
Gina Ferri..... Administrative Assistant
Rose DeLong..... Clerical Assistant
Kris Dickey Park Technician
Jon Little Ranger/Technician
Troy Noice..... Ranger/Technician
Nancy Sukosd Facilities Attendant Supervisor
Bryan Pace..... Ranger
Jack Sall Ranger

Clendening Marina

Shawn Tharp..... Marina Manager
P. Aaron Trushell..... Assistant Marina Manager/Marine Mechanic
Lisa Porter..... Marina Attendant
Rick Savage Marina Attendant

Piedmont Lake Marina

Lynn Lyons Marina Manager
W. Dean Mallett..... Assistant Marina Manager
Gene Moore Marina Attendant

Seneca Lake Marina

Matt Miller Marina Manager
Dylan Sayre..... Assistant Marina Manager

Lake Rangers

Steven Amos..... Lake Ranger
Mark Battles Lake Ranger
Randall Proffitt..... Lake Ranger
James Stucin Lake Ranger
Timothy Boyd Lake Ranger



Mark Swiger, Conservation Administrator, receives his 40 year MWCD employment award from executive director, John Hoopingarner and Board member, Joanne Limbach.

Safety Program



Clayton Rico, Forest Resources Specialist in the Conservation department completes on the job training using proper traffic control practices for logging road access development.

A top priority of the Muskingum Watershed Conservancy District (MWCD) is the safety of MWCD customers and staff. A conservative estimate of over 5.5 million people use the MWCD public facilities every year which highlights the need for safety and security. MWCD has a robust safety training program to review industry standard safety procedures and to continually improve the skills of staff to serve these customers.

- Over 320,600 on the job hours were clocked by the combined 110 full-time and seasonal staff plus 190 part-time staff in 2016 with no significant injuries reported.
- The following locations ended the year with zero record incidents.
 - Tappan Lake Park
 - Seneca Lake Park
 - Seneca Lake Marina
 - Pleasant Hill Lake Park
 - Piedmont Marina

Which means the following type of incidents were not reported:

- Any work-related fatality.
- Any work-related injury or illness that results in loss of consciousness, days away from work, restricted work, or transfer to another job.
- Any work-related injury or illness requiring medical treatment beyond first aid.

- Any work-related diagnosed case of cancer, chronic irreversible diseases, fractured or cracked bones or teeth, and punctured eardrums.

Other training included:

- The Safety Coordinator provided instruction to 20 staff members for renewal or certification in CPR/First Aid/AED operations.
- Over 130 returning seasonal staff members participated in annual re-orientation and training
- Over 50 first time seasonal hires participated in the MWCD new hire orientation and training.
- 4 newly certified State of Ohio certified Emergency Medical Responders (EMR) were added to the 10 EMR's currently employed.
- In March of 2016 in preparation for the start of outdoor recreation season, all EMR staff participated in scenario based training to help refresh emergency responder skills. Training included trauma assessment, pediatric trauma, anaphylaxis response, naloxone administration and ill person training.
- Work zone traffic control training was expanded to provide members of the conservation department opportunities with tasks required for logging road access development.



All MWCD Emergency Responder staff participated in scenario based training to refresh and use their emergency responder skills.

Along with these in-person training sessions, another main focus for 2016 was to implement the online training network known as the Reservoir of Knowledge, or The “ROK”. The implementation of go at your own pace on-line training was well received. All 102 full time MWCD staff members and 50 supervisors completed appropriate drug -free training through the ROK in the requested time frame. The ROK has since allowed managers to request custom content for their employees. The ability to offer professional development and compliance training in this format has greatly enhanced opportunities to keep MWCD staff at the forefront of workplace education.

The use of electronic tablets and digital inspections through ProntoForm SaaS was also implemented. Specific MWCD compliance checklists, workplace checklists and training documents were developed and used in the field through the tablets. Field trials and demonstrations were conducted throughout 2016 in conservation, engineering and safety departments. Additional opportunities to use this tool and expand on work-place efficiencies will continue to be developed.



Seneca Lake Park Manager, Matt Steffen, and staff brush up on first aid training.



Tappan Lake Park Manager, Jeremy Hoffer, renews his CPR certification.



The Seneca Lake Park crew enjoyed the camaraderie and festivities at the annual all employee meeting.

By the end of 2016, the Muskingum Watershed Conservancy District employed 110 full time team members in 13 different facilities that are located in 8 different counties throughout the district. Another 190 seasonal/variable employees worked in our facilities during the summer months to serve our customers during the recreational season. The staff in the human resources department, which includes the Safety Administrator, is responsible for employee related activities that range from writing job descriptions and personnel policies to conducting orientation sessions for newly hired full-time and/or returning seasonal staff. The human resources area administers employee benefit and compensation programs and has recently begun to work with managers to develop training programs specific to positions within their departments, as well as compliance training for all staff and supervisory training. Some highlights of the Human Resource's department activities in 2016 include the following:

Wellness Program

Another successful Health Fair was held with 82% of eligible employees participating and 100% of those participating completing an individual online Health Risk Assessment. The 2016 Health Fair theme was a Hawaiian Luau, complete with coconut bowling! Monthly wellness visits were conducted by a wellness nurse who met with employees at each outlying location and the main office.

A Biggest Loser contest was held with teams from across the MWCD participating. Sixty-nine (69) employees competed in both individual, team and location based categories. The overall weight loss was 412 pounds and 118 total inches lost around the waist!



Executives participated in leadership training. Shown are Ted Lozier – Chief of Conservation, Mary Burley- Director of Human Resources, John Hoopingarner - Executive Director and Jim Cugliari - CFO and Treasurer.

Training and Development

The Reservoir of Knowledge, or the "ROK" as it has now become known to our staff is an online training system provided through BizLibrary. The MWCD "ROK" was introduced in early 2016 through "around the district" meetings held by the HR staff. Employees were thrilled to receive MWCD branded earbuds at the ROK introduction meetings to be used at work to learn on line! 441 online training courses were completed across the MWCD by our staff. The courses ranged from HR assigned courses such as "Drug Free Workplace" to courses chosen by employees such as "Microsoft Access" or "Attitudes in Customer Service". ROK videos were also used by HR staff and managers to conduct group in- person training sessions.

The Executive staff participated in a leadership training program conducted by Kent State University, which was customized for the MWCD organization.



Executives Barbara Bennett – Director of Administrative Services and Mary Burley –Director of Human Resources walked for the cure at the Relay for Life.



“Cookout for the cure” raised money for a great cause. Finance department staff, Melissa Tylke and Becky Oakes, enjoyed the lunch break and weather.

Community Involvement

MWCD staff participated in Relay for Life, forming a team called the “Watershed Warriors for a Cure”. T-shirts were sold and themed Dress Down Days for donations were held to raise money. The team walked on Saturday, June 4, 2016.

Another successful “Cookout for the Cure” was held for the “Paint Tusc Pink” Breast Cancer Awareness campaign in Tuscarawas County. MWCD Executives donated and cooked burgers, sausage and hotdogs. Main office staff donated side dishes and all made goodwill donations which were given to Union Hospital for their new Breast Imaging Center.

MWCD participated in the First Town Days parade in New Philadelphia in July, 2016. The MWCD Kayak trailer was pulled by an MWCD truck with employees walking along in the parade. Over 500 kid-friendly temporary tattoos were handed out to local youth along the parade route.



MWCD participants in the First Town parade in New Philadelphia included Randy Canfield, Adria Bergeron and John Hoopingarner.



IS/IT staff processed over 1,500 internal technology and software help requests in 2016, ensuring efficient operations for all staff members.



Maintenance Assessment Processing

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. 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 which produces cartography and statistical data for use by MWCD staff and the public. GIS 2016 highlights include the following:

- Continued the MWCD Maintenance Assessment Reduction to \$6.00 per Equivalent Residential Unit (ERU)
- Maintained the 18 county data base for parcels within the MWCD jurisdiction, which can be found at www.mwcd.org/gis
- Chippewa Subdistrict Assessment – processed the assessment for the 34,043 parcels affected in Wayne and Medina Counties
- Facilitated adjustments to parcels located at the perimeter of the Chippewa Subdistrict



IS/IT Highlights

Staff working in the Information Systems/Information Technology (IS/IT) operations of the MWCD provide numerous services that have reduced expenses and provided MWCD staff with additional resources to efficiently complete required tasks. The strategic plan, assembled and approved in 2012, lists improvements in information technology infrastructure and applications as a priority in achieving operational excellence. Each year improvements and upgrades are completed in order to keep IT systems current and in line with MWCD business needs. Besides the normal upgrades to work stations, software, communication systems, security systems, and network infrastructure, some of the major activities conducted by IS/IT in 2016 include the following:

- Assisted with an IT Security Audit conducted by an outside consultant.
- Conducted IT strategic planning with the executive team
- Updated policies for the employee operational handbook for Information Systems/Information Technology policies and procedures.
- Received and closed out 1,500 organizational helpdesk requests from eleven District facilities.
- Completed the back scanning of the 80+ years of land records and survey notes. The MWCD has over 80 years of hard copies of land records covering 54,000 acres of property and thousands of leases. The goal is to capture all hard copy files within the District to digital format.
- Initiated back scanning of the 1,205 cottage site leases.
- Assisted Human Resources in deploying electronic field tablets used for safety inspections and for use by the MWCD Rangers.
- Provided services for MWCD Ranger body camera upgrades.
- Installed self-serve kiosk stations at all five MWCD parks (Atwood, Charles Mill, Pleasant Hill, Seneca and Tappan) and three MWCD marinas (Piedmont, Clendening and Seneca).
- Initiated the process to convert paper workflow into an Enterprise Content Management system for recreation leases. This includes creating electronic processes for leasing, cottage site inspections, construction permits, tree removal permits, and cottage lake access permits.
- Converted all workstation systems to Microsoft Office 2016.
- Assisted with recreation capital improvements and master planning through planning the network, communications improvements, and backbone design for Charles Mill, Piedmont, Seneca and Tappan.
- Planned, installed and brought the Atwood Welcome Center communications, security and network systems on-line.



The new self-serve MWCD branded kiosk stations were installed by the IS/IT team throughout the MWCD parks at Atwood, Pleasant Hill and Seneca; at the three marinas owned by MWCD at Clendening, Piedmont and Seneca; and at the main office.



Many attended the Atwood Welcome Center ribbon cutting where the history of MWCD was shared.

The Muskingum Watershed Conservancy District (MWCD) has come to be recognized as a diverse organization through the mission of, "Responsible Stewards dedicated to providing the benefits of flood reduction, conservation, and recreation in the Muskingum River Watershed". There are many great stories that relate to the numerous programs and public benefits the District provides. The great story, the history and the brand of the MWCD was spread through the following 2016 public outreach activities and highlights:

1. Issued 25 press releases and conducted monthly radio interviews.
2. Published three editions of the MWCD newsletter, LakeViews.
3. Increased social media engagements and increased Facebook "likes" by 20.5% and initiated the use of videos on Facebook.
4. Initiated an internal broadcast of meeting notes, board action and press releases to all staff members within the organization to enhance internal communications.
5. Installed internal signage and nameplates using the MWCD branding guidelines.
6. Coordinated the design and specifications for the self-serve kiosk stations which were installed at the main office, parks and marinas. The kiosks are used to fill out and submit electronic job applications, obtain hunting and fishing licenses, make reservations at MWCD facilities and access the MWCD web page.
7. Augmented the content and format of the MWCD annual report to include more descriptions of the numerous MWCD functions and programs.
8. Assisted in 14 separate presentations or education sessions reaching approximately 500 people. Presentations were made to various Rotary clubs, leadership groups, and continuing education sessions for attorneys, engineers and surveyors.
9. Assisted in coordinating a one hour interview for executive John Hoopingarner, in promoting the MWCD lakes and recreational opportunities on the Mahoning Valley Sportsman Show, on 570AM WKBN.

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10. Designed and purchased a MWCD canopy for use at outdoor functions and industry exhibits for the main office and all parks and marinas.

11. Participated in New Philadelphia's First Town Parade, Green Local Schools' Wetland Education day, Ohio By-Way conference featuring the Tappan-Moravian Trail, the Dover Kayak/Canoe Race, Inland Waterways Festival in Marietta, Huff Run restoration ground breaking, and the ribbon cutting for the City of Dover public boat launch ramp dedication.

12. Assisted in coordinating the MWCD ribbon cutting events for the Atwood Welcome Center and the Atwood Trail and Bridge grand opening.

13. Assisted the US Army Corps of Engineers in the Bolivar Dam ribbon cutting event.



MWCD assisted the US Army Corps of Engineers in planning and executing the Bolivar Dam Ribbon Cutting ceremony and celebration.



MWCD coordinated two continuing education sessions for attorneys and engineers and presenting material regarding the history, mission, legal authority and recent gas and oil activities of the District.



Executive Director, John Hoopingarner, giving notes of congratulations at the Dover public boat launch celebration.



The grand opening of Atwood Trail – Phase 2 was celebrated with a Kids' Fun Run.

Chief Engineer's Report

A view of Bolivar Dam in Stark County - one of the 14 dams in the Muskingum Watershed Flood Reduction system owned by the U.S. Army Corps of Engineers and operated in coordination with MWCD.



Dignitaries from across the region attended the October 14 ribbon cutting to celebrate the completion of the Bolivar Dam seepage barrier project. The seepage barrier was an impressive 140-foot-deep x 3-foot-wide x 4,500 long buried concrete wall installed on the downstream end of the dam.

2016 has proven to be another year of progress and accomplishments on many fronts for engineering staff. Projects with the US Army Corps of Engineers (USACE) have advanced, a robust reservoir maintenance program continued, and much progress has been realized in the 5-year \$120 million Park and Marina Capital Improvement Program. A summary of 2016 activity and accomplishments follows.

Flood Reduction Partnership with USACE

The operation, upkeep and maintenance of the dam and reservoir system in the Muskingum Watershed Conservancy District (MWCD) rely on the close partnership with the US Army Corps of Engineers (USACE). The MWCD is responsible for the 4 reservoirs and 10 lakes while the USACE is responsible for the operation and upkeep of the 14 dams in the flood reduction system.

In 1998, the USACE completed a detailed review and inspection of the state of the dams in the MWCD system. The results of the study found that the 80-year-old dam system was in major need of maintenance to preserve the function and integrity of future flood reduction operations. The total cost of the maintenance of the flood reduction system was projected at \$600 million. The Federal Government would allocate 75% of the total cost if a local source could provide 25% of the cost-share or \$137 million. This situation resulted in the MWCD enacting the maintenance assessment to provide the local cost-share. Revenues collected through the maintenance assessment can only be used toward the maintenance and upkeep of the flood reduction system which include dam maintenance, shoreline protection and reservoir maintenance activities. In 2016, the maintenance assessment remained at 50% for the third consecutive year due to supplemental revenues realized through oil and gas royalty opportunities.

The Dover Dam maintenance project was completed in 2015 and in 2016 the second major dam maintenance project was completed in partnership with the USACE. Construction of the Bolivar Dam seepage barrier project commenced in 2014 and was completed in 2016. Dignitaries from across the region including Congressman Bob Gibbs and Col. Phillip M. Secrist III from the Huntington District, US Army Corps of Engineers, cut the ribbon on October 14 to signify the completion of the 140-foot-deep x 3-foot-wide x 4,500 long concrete seepage barrier at Bolivar Dam. Completion of the seepage barrier was one year ahead of schedule and on budget.

This \$109 million Bolivar Dam maintenance project was made possible through the \$21 million MWCD local cost share from revenues generated through the 18-county maintenance assessment. This major maintenance project allows the dam to continue to provide critical flood reduction services to Ohio communities in the Muskingum River Watershed for another 80 years.

Reservoir Maintenance

Two main reservoir maintenance programs are managed through Engineering and include dredging and shoreline protection. Both programs are made possible through funding from the maintenance assessment. The programs are summarized below:

Dredging

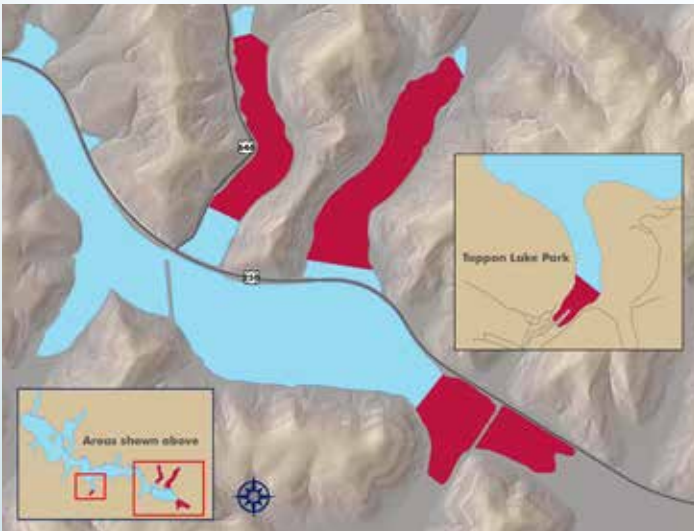
The ten permanent MWCD lakes were constructed between 1936-1939 as part of the flood reduction system and for water conservation for the benefit of public use. Over the course of the past 80 years, silts and sediments have entered the lakes and reduced the flood storage capacity by approximately 25%. A detailed study of each lake and a priority order for a dredging plan was developed in 2014 based on a wide range of factors. The priority list for dredging operations is as follows:

- Tappan Lake
- Seneca Lake
- Pleasant Hill Lake
- Charles Mill Lake
- Atwood Lake
- Piedmont Lake
- Leesville Lake
- Clendening Lake

Large scale dredging was initiated at Tappan Lake in 2015 and substantially completed by the end of 2016. Dredging operations were conducted by a dredge barge in the summer months and by mechanical means in the winter. The dredge barge lowered a cutter head into the pool that agitated the sediment and pumped the material to a tract of land owned by MWCD at the northeast corner of Addy Road and US 250. The pumped material was initially deposited in geo pools, sediment ponds and conveyor systems that in sequence, removed water and dried the sediment. Water removed from the dredged material was returned to the creek that flows into Tappan Lake through a piped system. Dredge material removed by mechanical means during drawdown was transported to the Addy Road site and also trucked to a local mining operations where it was used in mine reclamation operations. The dried dredged material may also be acceptable for construction fill, landfill caps, farming and other useful applications.

345,136 cubic yards of silts and sediments were removed from Tappan Lake in order to restore flood capacity to the 80+ year old reservoir. This \$10.5 million project was completed ahead of schedule. Funding for this project is partially through the current reduced \$5.5 million/year maintenance assessment.

Smaller scale dredging, referred to as targeted dredging, was also studied as a future option in select lakes and bays throughout the District. Plans to address targeted dredging at Seneca Lake were initiated in 2016.



The location of Tappan Lake dredge operations in Harrison County is highlighted and is on the east end of Tappan Lake.



The dredge barge, "The Cadiz", used a cutter head and suction to remove silts and sediments from Tappan Lake during the summer.



A significant amount of dredged material from Tappan Lake was trucked to nearby mining operations and used in reclamation.

Shoreline Protection

In 2010, a study of the 300 miles of MWCD shoreline was conducted and revealed a collective 24 miles of shoreline needed stabilization on the 10 Muskingum Watershed Conservancy District (MWCD) reservoirs. Shoreline projects completed and future project locations throughout MWCD reservoirs can be viewed on the MWCD web page at www.mwcd.org

In 2016, approximately 5,750 feet of shoreline was repaired or initiated at a cost of approximately \$1.25 million. Partial funding for some of these projects was through grants from a program called Clean Ohio through the Ohio Department of Natural resources with grants totaling \$652,862. Most the funding for this program is through the reduced MWCD maintenance assessment. Construction and maintenance shoreline stabilization projects in 2016 were completed by MWCD staff and through five private contractors and included:

- Atwood Lake – SR542 Area Shoreline Stabilization \$207,955.50
- Charles Mill Lake – Beach Area Shoreline Stabilization \$196,666
- Leesville Lake – Glens Cottage Area Shoreline Stabilization \$159,796
- Piedmont Lake – Goodrich Cottage Area Shoreline Stabilization \$262,802
- Pleasant Hill Lake – Richland Cottage Area Shoreline Stabilization \$426,312



Leesville Lake, Glens Cottage Area shows erosion of the shoreline in need of stabilization.



One method of stabilizing shoreline used at Leesville Lake includes preparing the embankment with filter and fabric then covering the embankment with heavy rock to protect the shore from wind and water erosion forces.



The magnitude of newly installed shoreline protection at the Richland Cottage area at Pleasant Hill Lake is seen in this landscape view of the construction operations.



Park and Marina Capital Improvements

The Park and Marina Capital Improvement Plan, also referred to as the Master Plan, is the road map to the most significant upgrade to the Muskingum Watershed Conservancy District's (MWCD) recreational facilities in a half century. Priorities of the capital improvement plan were identified through public work sessions, gathering input from the customer base, and benchmarking national trends in recreation. Over 300 projects have been identified as a result of this exercise.

MWCD customers determined the number one priority in capital improvements is to upgrade campsites and the infrastructure that serve the campers. In many instances the 50-year-old electrical, water and sewer systems in the MWCD campsites, are not able to serve the larger and modern camping units. Modern camping units also require more space and parking for multiple vehicles and hard surfaces for leveling and ease of maintenance. The focus of engineering planning and design has been to upgrade the campsites to meet these camper driven priorities.

Over \$120 million over the next 5-7 years has been committed to this capital improvement program to upgrade the parks and campsites. In 2015, engineering and recreation staff, with assistance from 6 consultant teams assigned to each park and Piedmont marina, analyzed multiple development concepts in each park with a focus on campsite infrastructure improvements. Preliminary designs for each park were completed in 2016 along with final design on the first wave of projects.

In addition, engineering staff was also able to plan, manage and complete multiple upgrades and address a variety of deferred maintenance projects to augment existing operations.



The interior and exterior of the newly opened Atwood Welcome Center showcases the design details that will be carried throughout the master plan facility upgrades at the five MWCD parks.



Tappan restroom under construction.

2016 Capital Improvement Projects Completed

Funding for capital improvements and major park maintenance is through revenues reserved from oil and gas leases. The investment of major capital improvements and maintenance projects completed in 2016 was over \$4.9 million and included the following:

Project	County Work Performed	Designer	Contractor	Amount
Atwood				
Amphitheater Trail Lighting	Carroll / Tusc.	MWCD	Wood Electric	\$ 100,000
Amphitheater Improvements	Carroll	MWCD	MWCD	\$ 15,000
Cabins Walkway Handrail (part 2)	Carroll	MWCD	Mt. Hope Fence	\$ 20,000
Marina West Shower Bldg Waterline	Tuscarawas	BCI	Kinsey Excavating	\$ 32,000
Trail Phase 2 (Bridge at Park Entrance)	Tuscarawas	Jones Stuckey	Dennison Bridge	\$ 725,000
Ranger Boat Building	Tuscarawas	Brandstetter Carroll	W.M. Brode	\$ 182,000
Tree Clearing for New Campground	Carroll	MWCD	Pro Touch	\$ 75,000
Utilities Garage	Carroll	BCI	Stanley Miller	\$ 290,000
Water treatment plant demolition	Carroll	Complete	MWCD	\$ 10,000
Welcome Center	Tuscarawas	Woolpert	NL Construction	\$ 1,870,000
Charles Mill				
Tree Clearing for Storage Lot	Richland	MWCD	Cline Brothers	\$ 45,000
Clendening				
Marina Shower Building	Harrison	MWCD	Stanley Miller	\$ 234,000
Marina Culvert Replacements	Harrison	MWCD	MWCD	\$ 5,000
Leesville				
N. Fork Marina Dock Abutment	Carroll	MWCD	Tucson	\$5,000
Piedmont				
Marina Dock Access Drive	Belmont	MWCD	Tucson	\$ 48,000
Pleasant Hill				
Tree Clearing for New Campground	Richland	MWCD		no cost
Seneca				
Tree Clearing for New Campground	Guernsey	Hammontree		no cost
Tappan				
East CG Sanitary Improvements	Harrison	DLZ	Border Patrol	\$ 335,000
Tree Clearing for New Campground	Harrison	MWCD	Aster Hardwoods	\$ 50,000
West Campground Culvert Replacement	Harrison	DLZ	Dennison Bridge	\$ 305,000
District Wide				
Docks and Beach Amenities				<u>\$ 600,000</u>
TOTAL				\$ 4,946,000

Cottage Road and Launch Ramp Pavement Maintenance

MWCD manages 1,205 cottage sites throughout the District and is responsible for the maintenance of the roadways serving these sites. Thanks to revenue generated by oil and gas royalties, funding is available to address badly needed paving maintenance throughout several cottage site areas. In addition, pavement improvements at several public boat launch ramps were made. The total cost of construction expended on the paving program in 2016 was \$361,000 and included the following projects:

- Atwood Public Boat Launch Crack Seal
- Atwood Arrowhead Fog and Crack Seal
- Atwood Pines / Glens Crack Seal
- Charles Mill West Shore Roadway Improvement
- Leesville Autumn Road Guardrail
- Pleasant Hill Richland Cottage Area
- Seneca Marina Point Asphalt Repairs
- Tappan Public Boat Launch Ramp Sealing
- Tappan Scaii Lane Paving



New guardrail was installed on Autumn Road at Leesville Lake.



Road surface and drainage improvements were constructed on Leisure Lane and Freedom Drive in the Richland Cottage Area at Pleasant Hill Lake in 2016.



MWCD utility crews installed new control panels at various sanitary sewer lift stations throughout MWCD properties as shown here.



The new Chestnut Grove wastewater treatment plant at Seneca Lake completed the first full year of operation in 2016.

Utility Maintenance

MWCD owns, operates and maintains separate systems of sanitary sewers, waterlines, sewage treatment plants and one water treatment plant to support the campsites, parks and cottage sites throughout MWCD properties. MWCD has full time utility crews to attend to the maintenance needs of these systems. Utility maintenance activities in 2016 included the following:

- Repaired a total of 44 water leaks throughout MWCD parks
- Initiated Ohio EPA mandated monitoring for Harmful Algal Blooms at Atwood Water Treatment Plant
- Completed the construction of the Water Treatment Plant garage at Atwood Lake
- Successfully completed the first full year of operation of the new Chestnut Grove Waste Water Treatment Plant at Seneca Lake
- Completed Bass Lane sanitary sewer lift station improvements at Seneca Lake
- Completed various sanitary sewer lift station control panel replacements throughout the MWCD systems

In addition, construction was initiated and underway on other park capital improvement projects throughout the district and included the following:

- Atwood Lake Park- new 142 full hookup RV campground
- Atwood Lake Park - sanitary sewer extension
- Piedmont Lake- marina renovations
- Seneca Lake Park - beach concession stand
- Tappan Lake Park- east campground ADA restroom and shower house



The Tappan Lake Park culvert replacement is one of the many needed infrastructure upgrades that will be completed throughout the MWCD parks as part of the capital improvements and master plan. The photos depict before and after views of the Tappan access drive culvert.

Tree clearing was completed at Pleasant Hill and Atwood parks to prepare for new full service campground development. Utility installation at the Atwood new RV campground was also initiated in 2016.



The opening of Atwood trail phase 2 which included the bridge across part of the lake and a canoe/kayak launch has proven to be a big hit with the public.

Partners in Watershed Management

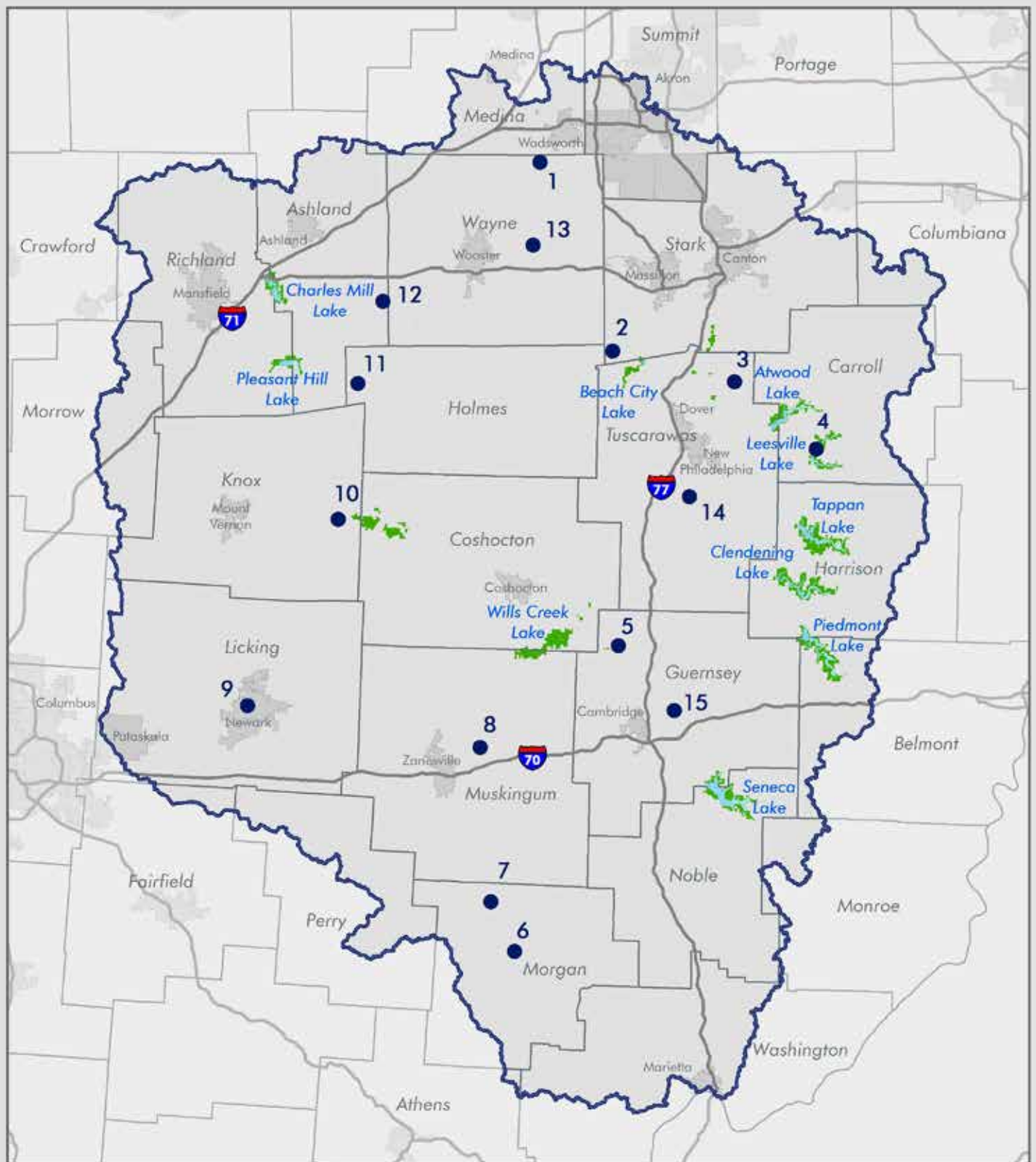
The MWCD's Partners In Watershed Management Program (PWM) provides funding and in-kind assistance to local communities, agencies and groups involved in projects and programs that support conservation and flood reduction in the Muskingum River Watershed.

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 Ohio Emergency Management Agency; small conservation projects in partnership with county Soil and Water Conservation District staffs; and assistance with education and outreach programs.

The total granted through the PWM program in 2016 was over \$673,000. Since the inception of the Partners in Watershed Management program in 2009, the MWCD has awarded a total of 74 grants worth more than \$6.4 million to approved programs and projects. The goal of the Partners in Watershed Management program is to provide a portion of the overall funding needed for approved projects, permitting eligible recipients to access other grants and partnering efforts.

The 15 individual projects approved for 2016 in the Partners in Watershed Management program, the amount funded by the MWCD and the overall project costs are as follows:

- 1 Landis Ditch Water Quality Improvements
- 2 Wilmot Stream Restoration
- 3 Watershed Education & Outreach
- 4 Wastewater Treatment Plant Repair
- 5 Valley Township Debris Removal
- 6 Water Quality of Lower Muskingum River
- 7 MRAC Muskingum River Snag and Debris Removal
- 8 Nutrient Management and Water Quality, Part 2
- 9 Log Pond Run Channel Restoration
- 10 Zuck Riparian Preserve
- 11 Twp Rd. 451 Stream Bank Stabilization
- 12 Cool Springs Park Logjam Removal
- 13 Sugar Creek Debris Removal
- 14 Holmes Wetland AMD
- 15 Wheeling Township Logjam/Debris Removal



Partners in Watershed Management 2016 Grant Recipients

- PWM Projects
- Interstates
- MWCD Region
- MWCD Lakes
- Streams
- Cities
- Counties
- MWCD Property

0 10 Miles

Sources: MWCD, ERI, ODNR, ODOT, USGS

**MUSKINGUM
WATERSHED**
CONSERVANCY DISTRICT



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Project No. 1	Landis Ditch Water Quality Improvements
Applicant	City of Rittman
Total Project Cost	\$25,000
MWCD Grant	\$25,000

PROJECT DESCRIPTION

The City of Rittman received financial assistance to analyze solutions for reducing flooding and improving the water quality of the Landis Ditch. The project includes a report identifying contributors to flooding and water quality impairments and recommends potential solutions for remediation. The project scope also includes the preparation of construction documents for recommended solutions.

The project goal is to analyze solutions for reducing flooding and improving the water quality of the Landis Ditch. The project will help identify solutions for alleviating flooding and reducing water quality impairments. The project will benefit residences and businesses in the City of Rittman and downstream properties of the Chippewa Subdistrict.

Project No. 2	Wilmot Stream Restoration
Applicant	Village of Wilmot
Total Project Cost	\$385,380
MWCD Grant	\$78,000

PROJECT DESCRIPTION

The Village of Wilmot received financial assistance to restore the natural stream channel of a tributary to the Middle Fork Sugar Creek in the Village of Wilmot. The project will restore approximately 1,100 feet of stream and adjacent floodplain in the Village. The applicant received funding for the design and engineering of this project; the Village will also apply for funding assistance from the Clean Ohio Fund. The restoration of the stream channel will restore the stream's flood storage capacity and reduce erosion and sedimentation. The project will result in a more stable streambank, which will protect adjacent residential dwellings. The floodplain bench and reduction in sediment loads will provide flood reduction benefits and improved water quality.





Project No. 3 Huff Run/Mud Run Watershed Education
Applicant Rural Action
Total Project Cost \$71,361
MWCD Grant \$26,000

PROJECT DESCRIPTION

Rural Action received financial assistance to continue and expand the environmental education and public outreach in the Huff Run and Mud Run watersheds. Funds were used to coordinate and organize field trips; to conduct professional workshops for teachers and educators; to organize and hold three-day watershed day camps for children ages 6-13 focusing on watershed management; to organize and coordinate community festivals in the Villages of Mineral City and Tuscarawas and Atwood Lake Park highlighting watershed awareness; to publish and disseminate newsletters for all watershed residents; and to facilitate a series of roundtable discussions of partnering agencies, stakeholders, and residents on watershed issues. The primary benefactors of these educational programs include school children, teachers, parents, and community members. The programming increases public awareness on conservation, watershed management, and acid mine drainage remediation activities.

Partnering agencies in these environmental education programs include ODNR Division of Mineral Resource Management, Carroll and Tuscarawas Soil and Water Conservation Districts, the Norma Johnson Center, Ohio EPA, the Tuscarawas County Health Department, and the Sunday Creek Watershed Group.

Project No. 4 Wastewater Treatment Plant Repair
Applicant Camp Roosevelt/Camp Firebird
Total Project Cost \$32,500
MWCD Grant \$26,000

PROJECT DESCRIPTION

Camp Roosevelt-Firebird on Leesville Lake received financial assistance to repair a failing wastewater system. The current system was failing, and untreated effluent was discharging directly into Leesville Lake. The proposed project included design and planning, repair of two pump stations and the wastewater treatment system, and an educational component for youth campers. Wastewater treatment and collection system projects have an immediate water quality impact. Located directly on Leesville Lake, this project was identified as a Priority Level One wastewater system project.

Project No. 5	Valley Township Logjam Removal
Applicant	Valley Township
Total Project Cost	\$4,752
MWCD Grant	\$4,752

PROJECT DESCRIPTION

The project involved the removal of a large logjam located in Valley Township in Guernsey County on Wills Creek

Project No. 6	Muskingum River Gage at McConnellsville
Applicant	Heidelberg University
Total Project Cost	\$33,740
MWCD Grant	\$16,000

PROJECT DESCRIPTION

The National Center for Water Quality Research of Heidelberg University received financial assistance to continue the operation and maintenance of the water quality monitoring station on the lower Muskingum River at McConnellsville in Morgan County. The monitoring station collects a number of water quality data, including concentrations of nutrients, total suspended solids, and amounts of sediments transported downstream. The nutrient and sediment data are used by scientists and policy makers. PWM grant funding partially funded the operation of the gage in 2015. The gage provides important water quality data that is used extensively by government agencies, educational institutions, commercial organizations, and non-profits. The data show trends and patterns in water quality, measure pollutant loads, and analyze the effectiveness of best management practice implementation.

Project No. 7	MRAC River Snag and Debris Removal, Morgan County
Applicant	Muskingum River Advisory Council, Inc.
Total Project Cost	\$48,427
MWCD Grant	\$48,427

PROJECT DESCRIPTION

This is the Muskingum River Advisory Council's (MRAC) second project since the incorporation and of the 501 (c) (3) exempt status. MRAC is an organization composed of long-time boater and fishermen who desire to help the Muskingum River's flow and erosion problems. Its mission is to monitor, preserve, protect and promote the economic, historic, and recreation assets of the Muskingum River. MRAC identified snag and debris sites from Mile Marker (MM) 0.0 the confluence of the Ohio River at Marietta, Ohio, to MM 85.5 Ellis Dam. The blockage or snags and debris, in many cases, hinder the course and flow of the Muskingum River, causing bank erosion, hazardous conditions, forcing the river flow to encroach on properties. The purpose of this grant is to pay for removal and disposal of sunken or half-sunken blockages (trees, brush, discarded appliances, tires, etc.). The removal of debris was executed from a river work barge using an extended reach excavator. The debris and trees were recycled, cut into firewood, or taken to a certified landfill.

Project No. 8 Nutrient Management and Water Quality Part II
Applicant Muskingum SWCD
Total Project Cost \$55,862
MWCD Grant \$21,100

PROJECT DESCRIPTION

The Muskingum Soil and Water Conservation District (MSWCD) received financial assistance for a two-year study of soil samples, plant tissue samples, and water samples from 40 agricultural crop fields in Muskingum County. This project continues and expands upon the MSWCD's analysis, which was funded through the PWM grant program in 2015. The project will analyze soil fertility levels, biological activity in the soil, nutrient levels in growing crops, and water quality at tile outlets. The project goal is to analyze data on soils, plants, and water at agricultural sites to determine proper nutrient management. Proper nutrient management results in reduced nutrient applications and a reduction in nutrient runoff, which adversely affects water quality.

Project No. 9 Log Pond Run Diversion
Applicant City of Newark
Total Project Cost \$348,000
MWCD Grant \$175,000

PROJECT DESCRIPTION

The City of Newark received financial assistance for the construction of its Long Pond Run Diversion Channel Restoration project. The Log Pond Run Diversion Channel was built by the U.S. Army Corps of Engineers in the 1960s to divert flood waters from Log Pond Run. The diversion channel contains 700 feet of armored channel upstream of the confluence with the Long Pond Run, a tributary of Raccoon Creek. Large sections of these armored stream banks have collapsed and have eroded areas downstream. The proposed restoration of the Log Pond Run Diversion Channel stabilizes the stream banks, improves storm water management and improves water quality. Phase 1 of this project, the engineering and design, was funded through the Partners in Watershed Management grant program in 2015.

This project will re-stabilize the banks of the Log Pond Run Diversion Channel, reduce erosion and sedimentation, and maintain the stream's flood capacity. The project will also reduce downstream sediment loads in Raccoon Creek. The project benefits both the City of Newark and Licking County.





Project No. 10 Zuck Riparian Preserve
Applicant Knox County Park District
Total Project Cost \$204,931
MWCD Grant \$100,000

PROJECT DESCRIPTION

The Knox County Park District received financial assistance to acquire 14.5 acres of property and riparian corridor along the Kokosing State Scenic River. The preserved forested floodplain provides critical water quantity and water quality functions, as well as important wildlife habitat.

Project No. 11 Township Road 451 Stream Bank Stabilization
Applicant Washington Township
Total Project Cost \$32,000
MWCD Grant \$32,000

PROJECT DESCRIPTION

Washington Township in Holmes County received financial assistance to stabilize a severely eroded bank of the Mohican River to protect a township road. The applicant requested and received funding for the design and engineering of this stabilization. The stabilized bank protects the township road and improves public health and safety. By reducing erosion and sedimentation, this project positively affects the water quality of the Mohican River.

Project No. 12 Cool Springs Park Logjam Removal
Applicant Ashland County Park District
Total Project Cost \$35,750
MWCD Grant \$35,750

PROJECT DESCRIPTION

The project is located one half of a mile south of State Route 95 in Ashland County, Ohio. The property is owned by the Ashland County Park District (ACPD). This logjam was located on the Lake Fork River in a remote location at the ACPD Cool Springs Park located off CR 37 in Mohican Township. There was a total of three logjams on approximately a quarter mile stretch of the Lake Fork. Part of this project covered the expense of repairing an access trail/dike through a wetlands area.

Project No. 13 Sugar Creek Logjam Removal
Applicant Wayne Soil and Water Conservation District
Total Project Cost \$4,000
MWCD Grant \$4,000

PROJECT DESCRIPTION

The project involved the removal of a large logjam located in the Sugar Creek approximately 1,000 feet north of the Arnold River bridge in Sugar Creek Township, Section 8.

Project No. 14 Holmes Wetland Acid Mine Drainage
Applicant Ohio Department of Natural Resources (ODNR)
Total Project Cost \$275,326
MWCD Grant \$76,000

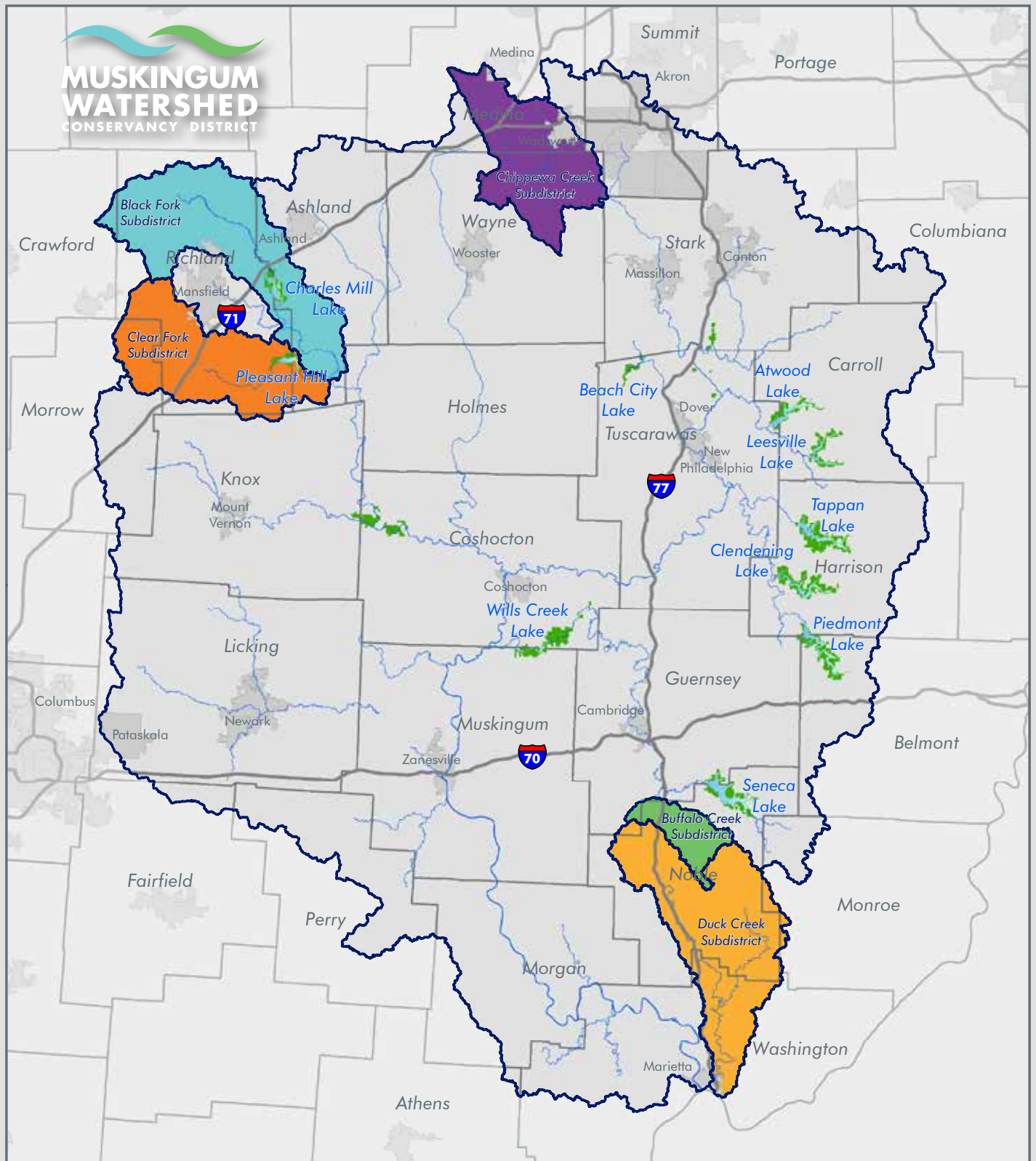
PROJECT DESCRIPTION













MWCD has partnered with the Ohio Department of Natural Resources, Division of Mineral Resources Management (DMRM) on acid mine drainage (AMD) abatement projects in the Muskingum River Watershed, since 2009 as part of PWM. ODNR requested financial assistance in mitigating acid mine drainage runoff for a project located in Tuscarawas County within the unincorporated Village of Wainwright. The goal of this project is to build a passive AMD treatment system that will reduce the acid and iron loadings and the amount of metal precipitates entering Mud Run and the Tuscarawas River and will significantly improve water quality along Silver Creek.

Project No. 15 Wheeling Township Wills Creek/Window Road Logjam Removal
Applicant Wheeling Township
Total Project Cost \$4,752.60
MWCD Grant \$4,752.60

PROJECT DESCRIPTION

This logjam was located in Wills Creek in Wheeling Township, adjacent to Window Road and near the bridge span on State Route 541. This jam consisted of a large tree that had recently fallen into the creek. The township trustees were concerned that the jam would continue to increase in size and present a threat to the bridge that spans Wills Creek.



- | | | | |
|---|---------------|---|---------------|
|  | Chippewa |  | Interstates |
|  | Black Fork |  | MWCD Lakes |
|  | Clear Fork |  | Streams |
|  | Buffalo Creek |  | Cities |
|  | Duck Creek |  | Counties |
|  | Watershed |  | MWCD Property |

Muskingum Watershed Conservancy District Subdistricts

0 10 Miles

Sources: MWCD, ESRI, ODNR, ODOT, USGS



Subdistricts

Chippewa Subdistrict

The Chippewa Subdistrict manages the Chippewa Creek Watershed Project as a flood-control program that began in 1956 and was completed in 1980 with the construction of eight dams and modifications to 33 miles of channel comprising of Chippewa Creek, Little Chippewa Creek and River Styx. 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 project coordinator staffs the office along with an engineer to oversee maintenance of the system of dams and reservoirs, as well as responding to inquiries from property owners and residents of the Chippewa Creek 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
- Mowing and maintaining dam slopes and surfaces
- Mowing and maintaining channel banks and access points
- Maintaining spillway systems and clearing debris that clogs spillway inlets

During 2016, subdistrict personnel completed numerous projects related to maintenance and operation needs. This included the replacement of 5 drainage structures. Work to reestablish maintenance access occurred in three reaches of Chippewa Creek and two reaches of River Styx. Six gate assemblies were installed to manage access along the channel and at two dams. New perimeter fencing was installed at Chippewa Dam IV-A – Fall Creek. Updated Hydraulic Analysis and Planning for Improvements continued for Dams II-A and V-D, and has been initiated for Dams VII-C and VIII-C. MWCD staff began the first stage of inspecting foundation drains for all eight Chippewa Dams.



Subdistricts

Black Fork Subdistrict

The Black Fork Subdistrict continues to work towards flooding solutions.

The Black Fork Subdistrict originally was organized in 1959 to develop water resources for the City of Mansfield and surrounding region, but because of a lack of activity, the MWCD deactivated it several years later. It was reactivated in 2011 after local officials appealed to the MWCD.

The watershed of the Black Fork of the Mohican River primarily covers portions of Ashland and Richland counties, but also includes small portions of Crawford and Holmes counties.

The Black Fork is controlled by Charles Mill Dam and Reservoir located just off I-71 and Rt. 30 near Mansfield in Ashland and Richland counties. However, the City of Shelby is located northwest, or above, the dam. Water also flows slowly from Shelby through the Black Fork to Charles Mill Dam because of a small drop in

elevation, which can add to potential flooding problems in the Shelby area.

Stream gaging and modeling of the Black Fork, under contract with the United States Geological Survey, was completed in 2013. This model was provided to the engineering firm of EMH&T (New Albany) in 2014 for use in developing potential solutions to flooding problems that have plagued the Black Fork for decades. A technical workgroup from the Black Fork region spent 2016 analyzing and refining potential solutions. The process of education and outreach in the form of sharing potential solutions with stakeholder groups began in the fall of 2016 and is expected to continue through 2017.

The Ohio law dealing with conservancy districts permits separate subdistricts to function with the conservancy district serving as the business agent for the subdistrict.



BLACK FORK
SUBDISTRICT

Subdistricts

Clear Fork Subdistrict

Flooding has been a recurring theme along the Clear Fork of the Mohican River in Richland County. Though attempts have been made in the past to solve these flooding issues, a solution had never materialized. On July 31, 2013, State Representative Mark Romanchuk (R-House District 2) hosted a meeting in Mansfield to discuss flooding issues and invited numerous Richland County officials and stakeholders. MWCD and the US Army Corps of Engineers were invited to that meeting as well and both entities provided presentations relating to each organization's flood mitigation programs and associated legal authorities.

Following the July 31, 2013 meeting, MWCD was contacted by local officials to learn more about conservancy district law and how it might assist with their flooding problems. To that end, several meetings were held in Bellville between MWCD officials and representatives from the villages of Bellville, Butler, and Lexington, the cities of Mansfield and Ontario, and also township officials and representatives from Richland Soil and Water Conservation District (SWCD). Officials from the City of Shelby also attended these meetings on behalf of the Black Fork Subdistrict of MWCD.

On February 19, 2014, the Village of Bellville passed an ordinance requesting the creation of a Clear Fork Subdistrict of MWCD. MWCD's Board of Directors authorized the Chief Engineer to submit a petition to the Conservancy Court for creation of a Clear Fork Subdistrict. On June 7, 2014, the Conservancy Court approved the creation of the Clear Fork Subdistrict and directed the Chief Engineer to create an Official Plan outlining the flooding problem and its proposed solution.

An agreement with the U.S. Geological Survey commenced in spring of 2015 for the Clear Fork Mohican River Flood Mapping and Inundation Project. The nearly \$450,000 contract called for the installation of various stream gages in the river with associated sensors in select tributaries to collect flow data. In addition, precipitation gages were installed. This system of gages and sensors will be used to provide data for and calibrate a computer model which USGS will develop for the watershed. The system has been actively recording data through 2016 and will continue to do so through 2018. Once completed, this model will be used to assist in generating potential solutions to flooding issues in the Clear Fork much in the same manner as is taking place in the Black Fork Subdistrict.

Buffalo Creek Subdistrict

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

Duck Creek Subdistrict

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


The work to reduce the effects of flooding in the Duck Creek Watershed has involved the MWCD at various points for nearly 50 years.

The Soil Conservation Service, now Natural Resources Conservation Service (NRCS), 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.

In 2011, three gages were installed at key locations in the watershed to gather data that can provide vital information during potential flooding from the fast-rising creek. This early flood warning system allows residents in the watershed to register and receive "alerts" that are sent to their mobile phones when water reaches selected levels. MWCD continues to fund its portion of the operation and maintenance costs for the gages.





The Muskingum Watershed spans 8,000 square miles which equates to approximately 20% of the State of Ohio. The District owns over 54,000 acres which includes 16,000 acres of water surface; 8,000 acres used by its parks, camp sites, cottage sites, marinas, clubs and youth camps; and 30,000 acres of conservation land. At the creation of the Conservancy District, it was the commitment of the Board of Directors to ensure that the District did not duplicate services that other agencies provided. As a result of this goal, the MWCD has forged strong partnerships with Federal, State and local agencies in order to supplement needed services and avoid duplication of effort for not only flood control but also in conservation. This commitment still holds true today.

Conservation through the Muskingum Watershed Conservancy District means land management through the wise use of natural resources in the particular areas of water, soil and minerals. The MWCD concentrates on six main operations in the conservation program which include:

- Watershed Management
- Agriculture
- Water Quality Program
- Water Resources Management
- Forestry Management
- Oil and Gas Stewardship

Revenue generated from the MWCD conservation program is allocated to operations and to assist its partner agencies in their efforts of flood control and conservation. Following is a brief history of the MWCD conservation programs and a summary of conservation activities in 2016.

Conservation

Watershed Specialist Program

MWCD continues to forge strong partnerships with numerous Federal, State, County and Local organizations throughout the 18- county district to advance best practices in watershed management. This includes presenting landowners with information and opportunities to improve land management practices resulting in better water quality of lakes, rivers and streams.

For the past three years, the MWCD has partnered with Carroll and Harrison County Soil and Water Conservation Districts to provide grant funding to hire a watershed specialist to concentrate on the four MWCD lakes located within the limits of these two counties. In the fall of 2016 the Board of Directors extended this grant for another 3 years. Water quality monitoring continued in 28 small tributaries that discharge to Atwood, Leesville, Tappan and Clendening lakes. Parameters monitored include temperature, pH, chloride, alkalinity, dissolved oxygen, specific conductivity, turbidity, nitrates/nitrites, phosphorous, chloride, sulfate, bicarbonate, and bromide. The data gathered will be used to compile a Watershed Action Plan.

In addition, MWCD provided funding for education outreach programs for landowners in Carroll and Harrison counties to promote best land management practices and identify priority conservation practices.

Acid Mine Drainage

The MWCD encompasses many areas with surface and deep coal mines in operation since the early 1900s. Water resources are impacted from these former mining operations through the acid mine drainage and runoff from these facilities. The MWCD maintains a strong relationship with ODNR Division of Mineral Resources to identify partnering opportunities to abate these impacts.

In 2016, MWCD again partnered with Rural Action for the third consecutive year by hosting an AmeriCorps member to work in the upper Tuscarawas River watershed. The AmeriCorps member identified potential mitigation sites and mitigation planning in the Mud Run sub watershed.

Agriculture

The MWCD manages 1,841 acres of land for agricultural operations. Approximately 477 acres are cash rent leases and 1364 acres are share crop leases. In 2016 the conservation group began to look at alternative lease agreements for the share crop acres that are prone to flooding. In 2017 a new production based cash rent will be introduced and by 2018 all this acreage will be production based. These leases also require a nutrient management plan and riparian setback requirement.

Ohio Department of Agriculture Cooperative Work Agreement

2016 saw the transfer of Ohio's Soil and Water Conservation District program previously under the Ohio Department of Natural Resources (ODNR) to the Ohio Department of Agriculture (ODA). The existing MWCD Cooperative Work Agreement with ODNR made a smooth transition to ODA and another successful program year was achieved. 2016 highlights include the following:

Cover Crop Program

The weather cooperated in the fall of 2016 which enabled program participants in 17 counties to plant 26,436 acres of cover crops in a very timely manner. By establishing a growing crop in the 2015-2016 winter months, sediments and nutrients remained in the fields instead of running into streams, rivers and lakes. Estimated load reductions for the program using EPA approved calculations were:

- Sediment – 93,195 tons saved
- Phosphorous – 81,345 pounds saved
- Nitrogen – 262,055 pounds saved

In 2016, MWCD implemented a new field selection score matrix that gave higher priority to participate in the cover crop program to fields that are in watersheds draining to MWCD lakes.

A close-up view of new growth of a temporary cover crop in a corn field.



The green hillside of the farm in cover crop is in stark contrast to the lowland field in the background without vegetation.

State Commission Visits MWCD

Along with Carroll and Harrison County Soil and Water Conservation Districts (SWCDs), MWCD welcomed the Ohio Soil and Water Conservation Commission. This Ohio Department of Agriculture Commission is responsible for guiding, supporting and distributing state matching funds to Ohio's 88 Soil and Water Conservation Districts. MWCD staff presented information to the commission about the history of the MWCD, explained the long relationship and partnership with the 18 SWCDs in the watershed and showcased current joint efforts in the Tappan Lake region.



Education Outreach

1. Knox County Soil and Water Conservation District created a specialized app developed with funding support from MWCD. The app tracks nutrients in farm fields and identifies when to apply fertilizers and manure at proper rates at the right time. At the end of the 2016 growing season, 870 producers throughout Ohio were using the app to help with nutrient management on 3997 fields.

Pictured Above: A brochure explaining the benefits of the nutrient management app created by Knox County shows MWCD as a main funding source for the app.

2. Muskingum SWCD is in the second year of a three-year nutrient management and water quality project named "Digging Deeper." The program tracks nitrogen and phosphorus levels in tile outlets and through soil tests in the farm fields. Multiple tests are used to track nitrogen before planting and after harvest to determine remaining amounts of these nutrients in the fields. Samples are showing substantial nitrogen left after corn harvests. The goals are to show producers the multiple tools and tests available that will allow them to fine-tune fertilizer programs and reduce nitrogen application to protect water quality. The program is establishing potential state-wide best management practices.

3. In June, the MWCD helped sponsor a Soil Health Field Day, with nearly 100 participants from Harrison, Jefferson, Stark, Carroll and Columbiana Counties attending this daylong event. Presentations by soil scientists and conservation professionals in the morning were followed by afternoon field trips to demonstrate how reduced tillage with the use of cover crops increases soil health, productivity and reduces erosion.

These initiatives help reduce nutrient and sediment loading thus helping to prevent harmful algae blooms, promote a higher standard of water quality, and maintain flood capacity volumes in the MWCD lakes



Soil Health Fair Day, sponsored by MWCD, was attended by over 100 people from Harrison, Jefferson, Stark, Carroll and Columbiana Counties.

Water Quality Program



MWCD staff members collect water samples at MWCD's public beaches during the summer months to test for E. Coli and Harmful Algal Blooms (HAB's).

The water quality of the 10 MWCD lakes is monitored with the cooperation of the US Army Corps of Engineers, the Ohio Lake Management Society and the US Geological Service by measuring selected physical, chemical, and biological characteristics.

US Army Corps of Engineers

The US Army Corps of Engineers (USACE) initiated the first large scale water quality sampling program on Muskingum Watershed Conservancy District (MWCD) lakes in the 1970s to monitor the effects of the operation of the dams on water quality in both the reservoir and in the released waters. The USACE continues to provide the foundation for all other water sampling activities, sampling an average of 2 reservoirs a year for over 46 parameters, including 27 metals, 4 nutrients, 9 ions, 3 solids and 3 physical parameters.

Citizen Lake Awareness and Monitoring

The MWCD provides funding for the Ohio Lake Management Society (OLMS) Citizen Lake Awareness and Monitoring (CLAM) program to collect samples on 9 of the 10 MWCD lakes. OLMS trains citizen scientists to collect Secchi transparency depth information to determine turbidity, water temperature and dissolved oxygen profiles, water color, total nutrients, total suspended solids and chlorophyll *a*. Harmful Algal Bloom (HAB) monitoring for toxins was added in 2011. General information on harmful algal blooms and algal toxins can be found at www.ohioalgaefinfo.com.

OLMS facilitates all aspects of the CLAM program and created a database of 142 lakes in Ohio to compare clarity. Charles Mill and Wills Creek were the most turbid MWCD lakes during the 1989 – 2015 time period, and Piedmont had the most clarity.



USGS Baseline and Continuous Monitoring

The MWCD executed a joint funding agreement with the US Geological Service (USGS) to begin sampling in 2015 to establish a baseline of the water quality at the 6 eastern reservoirs of the MWCD in the region of the Utica Shale oil and gas play. The 3-year study, to be conducted from 2015 through 2017, will focus on 30 sampling sites, with some tributaries in areas of significant oil and gas development and others in areas of minimal development. Sixty two parameters are being collected, including benzene, toluene, ethylbenzene and xylene (BTEX) as well as radium 226 and 228. Future water quality data can be compared to this baseline data to identify changes in water quality.

In addition, in 2015 the MWCD contracted with the USGS to install stream gages, weather stations and 14 continuous monitoring stations at the 6 eastern reservoirs of the MWCD in the region of the Utica Shale oil and gas play. Real time reporting includes specific conductivity, temperature, and water level data. The ability to collect a sample every 15 minutes and transmit that data electronically to a central point is an example of how developments in technology have provided new opportunities to monitor water quality. These data collection and monitoring efforts continued in 2016.



Water Resources Management

The founders of the MWCD agreed that the reservoir systems would serve a multi-purpose function and provide flood control, recreational, and water supply opportunities for domestic and industrial uses. By volume, the MWCD has more than 68 billion gallons of water in its ten reservoirs covering 16,000 acres of water surface. Conservancy law allows for both long-term and short-term water supply agreements to facilitate the use of water from the reservoirs.

Long-term agreements were used to allow the multi-year use of water from the lakes by public entities. The Board of Directors and Conservancy Court approved the renewal of long-term public water supply agreements with the following in 2015:

- Village of Cadiz at Tappan Lake
- City of Cambridge at Seneca Lake

The long-term water supply agreement continued the use of water from Tappan Lake by the Village of Cadiz. Over 180,000,000 gallons of water from Tappan Lake was used in 2016 by the Village of Cadiz to provide water to residents and businesses.

Development of mineral resources around the MWCD lakes slowed in 2016, resulting in less demand for water from MWCD reservoirs. Short-term agreements were used to allow the use of water for development of mineral resources.

Three short-term agreements were approved in 2016, each for a period of three months. The water use was from a single withdrawal location operated by Antero Resources on Seneca Lake. The three short term agreements with Antero Resources resulted in the withdrawal of approximately 157,737,000 gallons of water (0.0001 percent by volume) from Seneca Lake. By comparison, the overall volume of Seneca Lake is approximately 14,174,537,162 gallons.

In accordance with MWCD policy, the short-term agreements provide the MWCD Chief Engineer with the sole authority to cease all water withdrawals for any reason as part of the terms and conditions of the agreement. Terms and conditions in the short-term water withdrawal agreements include restrictions regarding land disturbance, noise abatement, and limits on the periods when water withdrawal is allowed. These requirements along with other terms serve to protect the environment and summer recreational activities.



The Antero temporary water withdrawal site at Seneca Lake with the spill containment system around pumps.



The Antero water supply intake at Seneca Lake with warning buoys deployed to notify boaters of the temporary structure in the lake.



A view of the Antero water withdrawal supply site at Seneca Lake featuring the extensive spill containment around the pumps, fuel tanks and light structure.

The MWCD Forestry program dates to 1945 when the Board of Directors formally adopted a reforestation policy to augment soil erosion control practices and protect the lakes. These early years of the Forestry program were dominated by the planting of pines that currently surround the ten permanent District lakes.

Today, the District is managing and harvesting those same pines while also managing its nearly 24,000 acres of hardwoods. As is most of the state, MWCD is continuing to deal with large numbers of invasive species on its properties. 2016 brought the most intensive invasive species control efforts in the District's history. These control projects are designed to suppress invasive species and enhance native species survival and included:

- 21 Acres of Crop Tree Release*
- 44 Acres of Grapevine Control
- 355 Acres of Invasive Control (Ailanthus, Honey-suckle, Autumn Olive, Paulownia)

**Crop tree release is a pre-commercial harvest in young forests which are typically 20 years or less in growth. Staff foresters pick and choose the best trees within a certain stand and release them by felling or girdling competing and non-desirable tree species using chainsaws. The felled non-desirable trees are left to lay. The majority of crop tree acreage on MWCD properties were mature pine tree stands that were once clear cut.*

Other highlights of the MWCD forestry program in 2016 include:

- 80% of forest inventory completed on 28,944 acres

- 415 acres of Timber Stand Improvement work completed
- 94 acres of young forest habitat created
- 1,000 hardwood seedlings planted
- 10,900 tons of pulpwood generated
- 766,000 board-feet of lumber harvested
- 37 miles of MWCD outer boundary marked with paint

In 2016, MWCD was named the largest tree farmer in the state by the Ohio Tree Farm Program which is sponsored in part by the Ohio Forestry Association.

Habitat Mitigation

In 2016 the District was presented a unique opportunity to establish habitat for an endangered species of bat. Dominion Energy approached the District to request a partnership to create a bat habitat mitigation site at MWCD's Wills Creek Reservoir. This project identified 130 acres of reclaimed strip mine ground to convert into a thriving forest. The existing acreage is covered with Autumn Olive and poorly formed trees. Autumn Olive is an invasive species that prevents natural hardwoods from getting established. The conversion will be accomplished by clearing the shrubby material, applying herbicide, ripping the compacted soils with a large bulldozer and then planting the site with 88,000 indigenous species trees. The project was initiated in 2016 and activity included clearing the shrubby material.



Staff from the broad spectrum of MWCD divisions assisted the conservation group in planting 1,000 hardwood seedlings over 15 acres in the Leesville Lake area. Shown here are MWCD team members from conservation, finance, human resources, recreation and engineering who completed the task in an impressive 3.5 hours. Those who participated appreciated the team building opportunity to put conservation efforts into action and, of course, appreciated the change of scenery from the office.

Oil and Gas Stewardship



Oil and gas leases and operations have been a part of the Muskingum Watershed Conservancy District since creation of the District in 1933. MWCD currently has royalty interests in both conventional and unconventional (horizontal) oil and gas wells, spanning across most of the District's lakes and surrounding properties. The conventional interests are currently comprised of 275 conventional wells and the associated facilities, of which 120 of these wells are located on MWCD property. The unconventional interests are currently comprised of 69 drilled unconventional wells, which are included in 23 drilling units, drilled from 19 well pads.

In 2016, MWCD received royalty revenue from the 275 conventional wells. Also in 2016 MWCD received royalty revenue from 50 producing unconventional wells, which are included in 15 drilling units, drilled from 13 well pads.

MWCD works closely with both conventional and unconventional operators, along with the appropriate regulatory authorities, to help ensure compliance with the terms and conditions of the leases, and to ensure operations are conducted in a safe manner that protects the MWCD lakes, properties and environment.

Leases currently held by the MWCD with horizontal drilling companies include:

Gulfport Energy at Clendening Lake and properties	6,485 acres
Chesapeake Exploration at Leesville Lake and properties	3,682 acres
Antero Resources at Seneca Lake and properties	7,135 acres
Antero Resources at Piedmont Lake and properties	6,498 acres





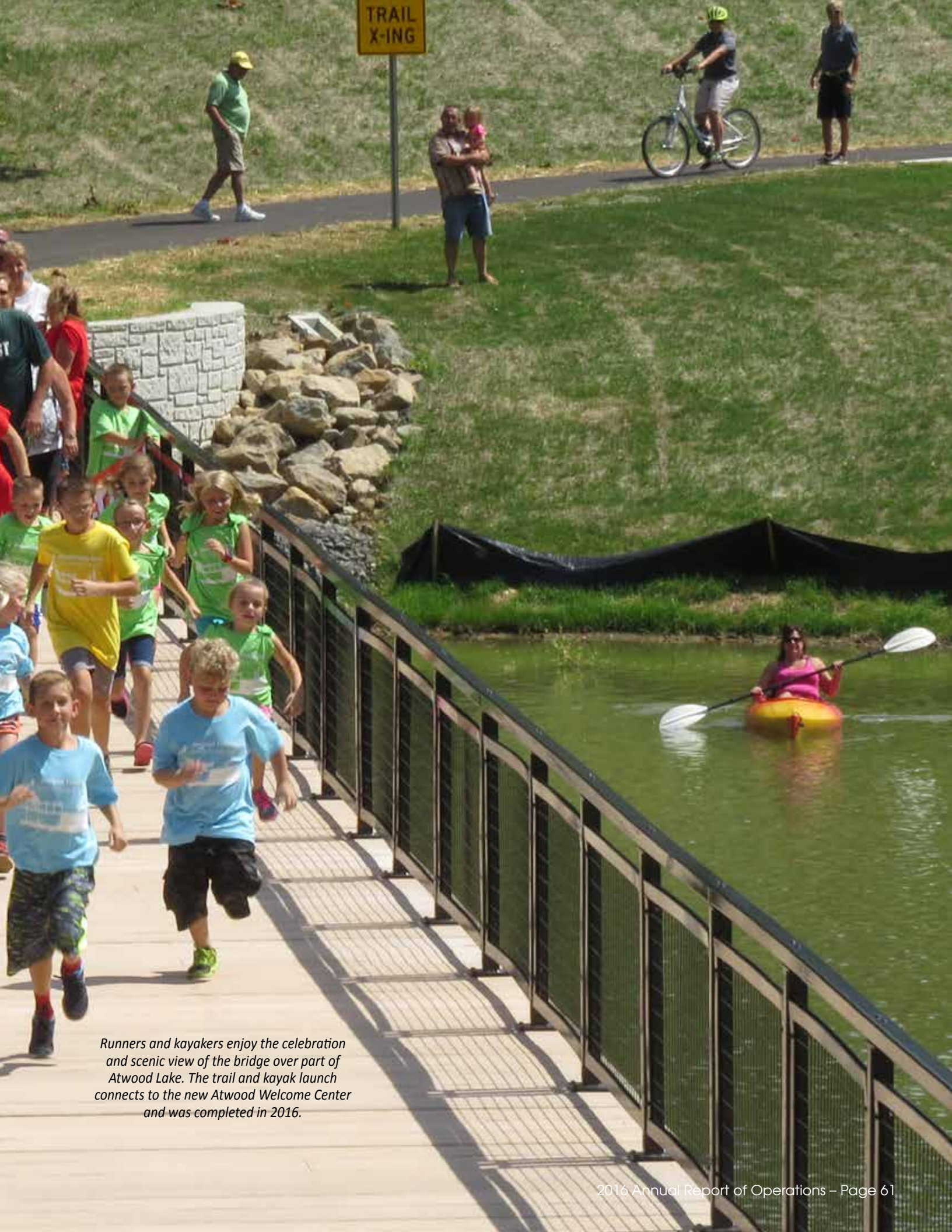
Recreation

The recreation program is arguably the most visible and well-known aspect of the mission of the Muskingum Watershed Conservancy District. In 2016, millions of patrons again took advantage of the outdoor recreational opportunities as park attendance realized the sixth consecutive recording- breaking year. Park attendance increased 5.7% over 2015 numbers and park revenues increased 4%. Of special note, Pleasant Hill Lake Park experienced double digit attendance growth with an impressive 27.65% increase in attendance.

Providing recreational opportunities on the 54,000 acres of land and water owned and managed by the Muskingum Watershed Conservancy District (MWCD) has been part of the mission of the District since 1946 when the General Plan for Parks and Recreation was approved by the Board of Directors and the Conservancy Court. Today, the main-focus of the recreational activities managed by MWCD staff includes:

- Parks
- Marinas
- Cottage Site Leasing Program
- Youth Camps
- Boat Club and Docking Associations
- Law Enforcement





Runners and kayakers enjoy the celebration and scenic view of the bridge over part of Atwood Lake. The trail and kayak launch connects to the new Atwood Welcome Center and was completed in 2016.

Recreation



Some other general highlights in recreation operations include the following:

Recycling

The MWCD has been recycling aluminum and steel for many years but desired a more comprehensive recycling program to reduce the impact from waste during the camping season at the campgrounds. In 2016 park staff worked with both Kimble Recycling and Disposal of Dover and Rumpke Waste and Recycling of Hayesville companies to implement a single stream recycling program to allow for easier, more successful recycling.

Training

1. In 2016, the Deputy Chief of Parks, Recreation Business Manager, and Park Managers of Charles Mill and Seneca lake parks completed Revenue Development and Management School. The Park Managers of Tappan, Atwood and Pleasant Hill lake parks completed year one of the two-year program. The training, conducted by the National Park and Recreation Association at Oglebay Park, Wheeling, West Virginia, is a nationally recognized program geared toward park and recreation business operations. Additional MWCD recreation staff will enter the program in 2017. This training was focused on new revenue generating opportunities, pricing strategies, developing strategic plans, and networking.
2. MWCD's Chief of Recreation/Chief Ranger and Deputy Chief of Parks attended the National Recreation and Park Association Annual Conference in St. Louis, Missouri. The conference was attended by more than 7,000 park and recreation professionals from across the country and world. MWCD recreation leadership gained opportunities to stay abreast of industry standards and become familiar with cutting edge programming.
3. The Recreation Program Coordinator completed the first year of Event Management School, a two-year professional development program created by the National Recreation and Park Association and the International Festivals & Events Association.

Recreation Marketing

Award for MWCD TV-Commercial

MWCD's Recreation Marketing Coordinator represented the MWCD at the Ohio Conference on Travel, the state's largest conference for travel industry professionals, presented by the Ohio Travel Association. The MWCD received recognition for achievement in marketing and advertising at the Ohio Travel Association's RUBY Awards presentation in Columbus, Ohio. The MWCD television commercial promotes creating family memories through the shared experience of camping, hiking, and boating at the MWCD parks. The award-winning commercial created by can be viewed by a web search of "Explore MWCD Commercial."

The Ohio Travel Association's RUBY Awards recognize excellence in Ohio's travel industry for efforts in advertising, marketing and public relations. RUBY Award stands for Recognizing Uncommon Brilliance (RUBY) Award. Competition was strong this year with more than 223 entries in print-based, web-based and marketing campaign, advertisement and video categories.



Recreation Marketing Coordinator, Adria Bergeron (right), receives statewide recognition for MWCD in receiving the RUBY Award from the Ohio Travel Association for achievement in marketing and advertising for MWCD's newly produced TV-commercial.

Atwood Welcome Center Ribbon Cutting

The grand opening of the Welcome Center was held in May of 2016 much to the delight of the 900,000 people who travel through the park gates every year. Over 100 people attended the ribbon cutting celebration.

The Welcome Center combines the gate, registration, and administrative offices into a one-stop-shop, houses a small retail store and is fully ADA accessible. The site design of the 4,300- square foot, \$1.8 million Welcome Center accommodates large recreational vehicles, vehicles with trailers, and multiple entry lanes to facilitate more efficient flow of traffic.

The architectural elements used on the site, on the exterior and in the interior design infuse rustic materials such as stone, metals and exposed wood to blend with the natural park-like setting. The use of natural lighting throughout the interior also invokes a warm welcoming feeling upon entry to the building.

John Hoopingarner, Executive Director of the MWCD, spoke about the new facility and the additional improvements that are to come. At the grand opening Hoopingarner stated, "This beautiful facility is the first major project of a \$120 million capital improvement investment program in the MWCD Park System. The Renaissance has begun!"

Facility and infrastructure improvements will be realized at Atwood, Charles Mill, Piedmont, Pleasant Hill, Seneca and Tappan lake facilities over the course of the next 5 to 7 years. Over 5.5 million people a year use the 5 parks, 3 marinas and 10 lakes owned by MWCD.





Over 50 kids and their families participated in the Fun Run. Free commemorative T-shirts celebrating the grand opening of Atwood Trail- Phase 2 were distributed to participants. Over 4.5 miles of dedicated trails are now available throughout Atwood Lake Park.

Atwood Trail Grand Opening

The grand opening of Phase 2 of the Atwood trail was celebrated in August by a Kids' 1-Mile Fun Run and was capped off by a cookies and ice cream treat for all who attended. Construction of the bridge and trail was completed in the summer of 2016 and has proven to be an instant success by the amount of pedestrian traffic seen every day on this route. The project includes a canoe/kayak launch and 0.8 mile of new trail capped off with a 242- foot long scenic bridge over part of Atwood Lake. This segment of trail is the final leg to connect the outer campsites to the park.

Capital Improvement Updates Presented to Campers

MWCD recreation and engineering staff presented the capital improvement project lists and schedules to campers at all 5 parks in July. Over 800 campers attended the presentations and heard about necessary or required infrastructure improvements needed to electric, sewer and water lines along with campsite improvements are the top priority projects in the 5-year \$120 million capital improvement plan. The individual park presentations for Atwood, Charles Mill, Pleasant Hill, Seneca and Tappan included project priority lists, maps, budgets and schedules. These presentations can be found on the MWCD website on the Park Master Planning side tab at www.mwcd.org/planning.



Joe McGlothlin, Deputy Chief of Parks, presents an overview of the 5-year capital improvement plan to interested campers at Charles Mill Lake Park in July.

Great Camper Giveaway

For the second year, in partnership with General RV Center in North Canton, one lucky family won a brand new, 2016 Coachman Clipper Travel Trailer after entering the "Great Camper Giveaway." New to the partnership was WONE, a radio station in Akron, OH which allowed a greater audience and increased awareness for the marketing promotion. This multifaceted campaign was designed to increase brand awareness, expand MWCD market share and increase an email database for future marketing promotions. The \$10,000 camper, provided by General RV Center, authorized the retailer to install signage at each park location while MWCD created the printed material and additional marketing collateral to help make this promotion a success.



The sponsors and grand prize winner of the Great Camper Giveaway are pictured (left to right) Josh Rohler-WONE, Adria Bergeron-MWCD, Tiffany Broz- WONE, Angelo Manc - Grand Prize Winner, Bill Stewart - General RV and Tim Nicholson - General RV.

Programming Programs and Events

In 2016, rack cards with a schedule of events for each park were designed and printed in the spring to increase promotion for park programming and events. The rack cards were distributed at each park location in addition to visitor bureaus, local tourist attractions and area partners.



Kayaking

Kayaking opportunities were expanded throughout the lake parks and marinas in 2016. Moonlight kayaking programs, which are nighttime guided kayak trips under the light of the full moon, were popular at Atwood, Tappan, and Seneca lake parks. Guided kayaking trips to explore the lake natural history were held at Tappan, Seneca, and Pleasant Hill. Free try-it events were held at Atwood, Charles Mill, Pleasant Hill, and Tappan. The try-it events allow participants to receive a brief introduction to kayak equipment, safety, and operation plus 10-15 minutes on the water, close to shore, to try it out.



Explorers of Nature

Explorers of Nature was a new program launched in 2016 which was designed for children ages 4 to 15 to discover nature. Programs were held on Saturdays, 10am to noon, at all five lake parks from June 18 to August 6. Each week featured a different nature topic with outdoor exploration, games, and a make-it take-it craft. Kids were encouraged to attend five or more sessions to earn an Explorers of Nature t-shirt.

The pre-scheduled session topics included:

June 18	Outdoor Exploration & Survival Skills
June 25	Feathered Friends
July 2	Magnificent Mammals
July 9	Frogs, Turtles, and Toads, Oh My!
July 16	Creepy Crawlies
July 23	Plant Palooza
July 30	Water World
August 6	Campfire Adventures



Participants in the Explorers of Nature program show off their participation T-shirts and their "Make and Take" bird feeder projects.





A geocache is holds small treasures and notes and is hidden by MWCD staff in inconspicuous locations throughout the Atwood Geotrail.

Explore the Shores Geotrail

Geocaching is a high-tech treasure hunt using GPS coordinates and online clues to guide participants to hidden geocaches. A geotrail is a series of geocaches with a common theme or area. Six businesses and organizations around Atwood Lake coordinated to develop the Explore the Shores Geotrail. The geotrail is a self-guided adventure and requires that participants find a hidden word from each geocache, record it on a paper passport, and return the completed passport for a custom, trackable geocoin. Eleven geocaches were hidden surrounding Atwood Lake, highlighting the lake's attractions and resources. The locations included Al-Bi Winery, Atwood Dock Marina & Grill, Atwood Lake Boats, Atwood Lighthouse Bistro, the US Army Corps of Engineers, and six MWCD locations.

A kick-off event was held on May 14 at Atwood Lighthouse Bistro and attracted 70 participants from all over Ohio, Pennsylvania, and West Virginia! In 2016, over 400 participants completed the Explore the Shores Geotrail, including visitors from Canada, California, Texas, Florida, Michigan, West Virginia, Pennsylvania, and Ohio. Visitors traveled an average of 100 miles and spent up to 6 days in the area and have reported spending over \$12,000 at area businesses.



An enthusiastic group finds a geocache and treasures.

Atwood



A Bark for Life relay team takes time to pose with their pooch.

Atwood Lake Park was the host to several partnership events with the American Cancer Society. In March, over 40 people braved the icy waters and raised over \$9,000 for the Polar Plunge campaign. In August, dog owners brought their pooches to the beach for games, costume contests, a talent show, and swimming at the Bark for Life Relay event. The evening ended with a luminary lighting in memory or honor of individuals who have fought cancer.



Participants in the Polar Bear Plunge show off their costumes before their brisk dip in Atwood Lake.



A full day of kayaking events including a Learn to Kayak clinic, Poker Paddle and a kids' fishing tournament were scheduled at Clendening Lake.



The car show at Seneca Lake was a big hit with MWCD customers and participants.



Arbor Day was celebrated by volunteers, Tappan Lake park staff and MWCD's forestry staff in planting saplings and blueberry bushes in a recently cleared area on MWCD property at Tappan Lake.

Charles Mill

Charles Mill Lake Park created an Outdoor Nature Camp for Kids in June. This was a three-day camp for kids ages 5 to 14. Participants learned archery, kayaking, nature ID, campfire building and cooking, Leave No Trace ethics, fishing, and water ecology.

Clendening

Clendening Lake Marina offered a mini Learn to Kayak clinic, kids fishing tournament, and Poker Paddle event on July 30. Three people attended the Learn to Kayak clinic, over 20 people participated in the Poker Paddle, and 10 kids fished in the tournament. The Poker Paddle winners were visiting from Pittsburgh. The campers also enjoyed a Movie Night at the Lake on a giant, inflatable movie screen in August. Overall, the response from the campers and Clendening community has been positive and they are excited to see more events offered in the future.

Pleasant Hill

Pleasant Hill Lake Park expanded the camping and activity season into October with an exciting Halloween Campout. Campers enjoyed hayrides, a monster ball with DJ music and laser light show, trick-or-treat, and a chili and apple cook-off.

Seneca

Over 65 cars were entered the Seneca Lake Park's Car Show at the Beach. DJ Spikeman and the car show attracted classic car owners from around the area to compete for the Best in Show, People's Choice, and a 50/50 drawing.

Tappan

Tappan Lake Park celebrated Arbor Day and National Trails Day in 2016. Park staff and participants worked with the Forestry Department to plant saplings and blueberry bushes in a recently cleared area near the park on Arbor Day. The trees and plants were chosen to benefit native wildlife. The Buckeye Trail Association (BTA) partnered with the park for National Trails Day on the first Saturday in June. People were encouraged to get outside, complete a scavenger hunt, make a marshmallow shoot, and roast hot dogs. Volunteers from the BTA led a puzzle scavenger hunt, owl prowls, and morning bird walk.

Ten marinas are located on MWCD lakes where services are provided on eight lakes. Three marinas are owned and operated by MWCD and include the marinas located at Seneca, Piedmont and Clendening lakes.

Marinas located on Atwood, Charles Mill, Leesville, Pleasant Hill and Tappan lakes are leased properties while the marinas are owned and operated by private entities. The lease agreements provide for shared revenue opportunities with MWCD. The total revenue MWCD received from the leased marinas increased compared to 2015 revenues.

An agreement was reached in 2016 to purchase the Leesville Petersburg Marina from current owner, Mary Jo Turner. The purchase will be complete in January 2017. The facility will be owned by MWCD but will be managed through a lease agreement with a private operator. Following are the highlights of the MWCD owned marinas.

Clendening Marina

The second year of MWCD's operation of Clendening Lake Marina went very well, with revenues up from 2015. Planning began for improvements to the facility's maintenance building. New dock abutments were poured after the season to improve dock access. Improvements were made to the campground electric service as well. The new restroom/shower facility continued to be well received, and heavily used by the public.



Piedmont Marina

Revenues continued to grow at Piedmont Marina. The new drop-off drive, completed at the end of 2015, was heavily used by the public in 2016 for convenient access to Dock 5. Aluminum gangways were added to Dock 7, Dock 6, and the fuel dock providing better access. The storage buildings purchased in 2015 received new roofs, siding, and improved lighting. The buildings were again filled to capacity with stored boats. Storm water features, put in place during the major renovation and improvement project completed in 2015, were an important part of Piedmont Marina being certified as an Ohio Clean Marina. Renovations to the marina building began in the fall. Improvements will include the addition of ADA compliant restrooms, a new, more open and efficient floorplan, an expanded self-serve food area, and an outside deck overlooking the lake. Plans were completed for an almost complete replacement of the marina's fueling system. A new above ground fuel storage tank will replace the underground tank currently in use.



Seneca Marina

Seneca Lake Marina continued to see rapid growth in revenues. The marina ended the 2015 season over-capacity, leading to the addition in 2016, of 19 slips to existing docks due to some creative slip additions during the season. The Dockside Restaurant saw business increase enough to warrant the need for a new outdoor freezer, purchased for installation in 2017. Keith Ott and Ohio Valley Boats, in the second year of operation, saw boat repair, winterization and storage, and boat sales grow.



Cottage Site Leasing



MWCD initiated the opportunity for private residential structures to be constructed on MWCD properties around the lakes in 1941. The private residential structures are commonly referred to as “cottages” while the lots are referred to as “cottage sites”. The Cottage Site Leasing Program includes over 1,200 leased cottage sites situated around eight of ten MWCD lakes. Under the terms of the cottage site agreement, owners lease the lot from MWCD and own the cottage structure. MWCD construction requirements help to maintain consistent appearance throughout the cottage areas by requiring approval of exterior building colors. Construction and exterior renovation projects adhere to guidelines developed and managed by the MWCD through a user-friendly construction permit process. The permitting process ensures that structures blend with the natural character of the lakes. Cottage site lease rates are based upon established rate classifications and adjust annually in accordance with the consumer price index (CPI) stipulated in the lease agreement. MWCD maintains the roadways in the cottage site areas. Some areas are served with central water and wastewater utilities while many are served by individually owned water and wastewater systems. Cottage site lessees are permitted to install an approved boat dock for overnight docking of watercraft upon acquisition of a MWCD boat docking decal at an established rate.

Cottage sites are currently located at Atwood, Tappan, Seneca, Pleasant Hill, Charles Mill, Leesville, Piedmont and Wills Creek lakes. The number of cottage site lease lots available at each lake is as follows:

<u>Lake</u>	<u>Cottage Sites</u>
Atwood	364
Charles Mill	211
Leesville	103
Piedmont	91
Pleasant Hill	95
Seneca	166
Tappan	146
Will Creek	26
TOTAL	1202

Highlights of leasing activities in 2016 included:

- 1,202 cottage sites were under lease of which 64 were assigned to new leaseholders.
- MWCD staff conducted two (2) open meetings in the spring with cottage site lessees. At these meetings, a cross-section of knowledgeable staff from all segments of MWCD operations assemble to update lessees on MWCD operations and projects and to listen to and discuss any problems, issues or concerns that may be brought to the floor. These meetings, by design, are driven by the lessees and have become a popular annual event between lessees and staff.
- The Leases staff processed over 400 construction permits, over 200 tree permits, and conducted over 140 inspections during 2016

Camps have a long and successful history on MWCD property dating back to the first camps being established in 1940. These first camps were established to house youth working in conservation efforts on District lands, train workers for war industries, and house youth attending conservation educational programs.

Today, tens of thousands of youth attend the 13 group camps located on MWCD lakes every year. These camps offer the ideal setting for activities designed to build confidence, strength and teamwork while also affording outdoor recreational opportunities to the campers. Many of the camps include conservation educational programs and water sport activities. Properties for camp locations are leased by the MWCD to camp organizations which manage and operate the camps.

In 2016, the Conservancy District continued to stay engaged with its 13 youth camp leaseholders by actively attending and participating in monthly meetings of camp directors and staff. Various MWCD staff attended meetings focused on marketing, recycling, safety, EPA water and wastewater, ODNR wildlife laws, grants, boating, programming and other topics of mutual interest to camps and MWCD.

The 13 youth camps located on MWCD properties include:

Charles Mill Lake

Christian Harbor Church Camp

Clendening Lake

OH River Valley Council Boy Scouts of America
YMCA Camp Tippecanoe

Leesville Lake

Camp Aldersgate
Camp Falcon
Camp Firebird
Camp NEOSA
Ohio Future Farmers of America - Camp Muskingum
Camp Wakonda

Piedmont Lake

4-H Camp Piedmont
Camp Presmont

Pleasant Hill Lake

Camp Nuhop
Pleasant Hill Outdoor Center

Of note, Camp Piedmont is the longest running camp on MWCD property and has been serving youth for over 70 years while the Future Farmers of America (FFA) - Camp Muskingum, located on Leesville Lake, which is the only FFA camp in the State of Ohio, has been providing group camping experiences for 68 years.

Camp directors meet monthly with MWCD staff to coordinate on a variety of issues including safety, programming, marketing and other subjects of common interest



Camp directors meet monthly with MWCD staff to coordinate on a variety of issues including safety, programming, marketing and other subjects of common interest



Many of the camps, including FFA Camp Muskingum shown here, incorporate watershed and environmental education into their curriculum.

Clubs and Docking



Dock Associations are organized groups who manage a cluster of docks that are available to private property owners adjacent to MWCD property. Currently, there are 48 dock associations located on MWCD lakes throughout the District.

Permission from MWCD for use or construction of individual or cluster docks is available to campers and cottage site leases on the MWCD lakes. All boats docked on MWCD lakes must obtain the annual MWCD docking decal and have a current ODNR, Division of Watercraft boat registration.

The docking program in camp, club and multiple dock association areas continued to advance in 2016. Docking decal operations generated in-excess of \$432,000 for the year. 7,847 boat decals were sold and processed for 2016. Service improvements for the docking customer as well as ready information for the lake rangers continues to be a goal of the Recreation/Leases group.

A subcommittee of the Development Advisory Committee (DAC) was assembled to work with MWCD staff and interested stakeholders to discuss the feasibility of permitting manufactured boat lift covers to be installed on approved boat lifts. Those efforts continued into 2016. The allowance of manufactured boat lift covers was initiated in 2016 with several customers taking advantage of this added benefit.

Boat Clubs include yacht clubs, fishing and hunting clubs and sailing clubs and are private organizations where membership is typically through invitation from current members of the organization. There are 12 private clubs located on 5 MWCD lakes and include:

Atwood	Atwood Yacht Club
Charles Mill	Mohican Sailing Club
Piedmont	Belmont Better Hunting and Fishing Club Briar Hill Hunting and Fishing Club Harrison County Boat Club Hazelwood Hills Boat Club
Pleasant Hill	Loudonville Wildlife Conservation Club Pleasant Hill Boat Club
Seneca	Guernsey County Fish and Game Club Land-O-Lakes Boat Club Noble County Boat Club Seneca Sportsmen's Club



Fishing and Hunting



MWCD staff meet with ODNR, Division of Wildlife to review coordination in regards to wildlife management and enforcement on MWCD's 54,000 acres.

Fishing

Fishing has been and continues to be one of the most popular activities at the reservoirs of the Muskingum Watershed Conservancy District. The ten permanent lakes offer fishing environments that have developed individual “personalities” and attract anglers throughout the year. More than 400 fishing tournaments are conducted on MWCD lakes each summer. At least one public boat launch ramp is located on each of the ten MWCD permanent lakes.

Hunting

Hunting on MWCD property offers a unique opportunity to avid outdoor enthusiasts. The Muskingum Watershed Conservancy District owns 54,000 acres of land and water, most of which is open to public access and is abundant with wildlife. Species available to hunters include deer, wild turkey, rabbit, waterfowl, squirrels and other migratory gamebirds.

Wildlife Management

Through a memorandum of understanding, the Ohio Department of Natural Resources, Division of Wildlife Management is the recognized entity responsible for all fish and wildlife management on Conservancy District lands and lakes. This formal partnership with ODNR avoids duplication of services and ensures proper wildlife management and monitoring practices are implemented.

All hunting and fishing rules, regulations and license requirements of the State of Ohio apply to activities on MWCD lands. The MWCD is an active partner and routinely meets with ODNR's staff to review and discuss items of shared concern. ODNR, Division of Wildlife prepares and provides annual reports regarding wildlife activities, fishing, and fish stocking activities at the reservoirs.



ODNR Division of Wildlife monitors fish and wildlife on MWCD lands and waters. Here ODNR staff are conducting Muskie tag studies at Leesville Lake, the “Muskie Capital of Ohio.” The study was initiated in 2016 and will continue through 2020 and will monitor migration patterns of the Muskellunge fish species.



MWCD Park Managers, most who are also Rangers, participate in the park programming and activities. Their presence in and around the campgrounds, parks and cottage sites solidifies a sense of community in these environments while also promoting safety.

MWCD Rangers are a vital part of ensuring the safety of the millions of visitors that choose MWCD's parks, lakes and campgrounds as their recreation destination each year. Rangers promote the safety of visitors through their presence in routine patrol and law enforcement on both land and water. Commissioned through the Conservancy District and certified through the Ohio Peace Officer Training Academy, 25 full time rangers were employed with an additional 25 rangers added during the peak recreational camping season. Rangers investigate incidents, complaints, issue citations, execute bench warrants, work with various law enforcement agencies in investigative and preventative measures while enforcing the state laws as well as the MWCD rules. MWCD Rangers are required to obtain continuing professional training on an annual basis and participate in coordinated specialized training with local EMS forces.

2016 Ranger Statistics

- Rangers assigned to marine patrol logged more than 2,340 boat patrol hours, assisted 119 vessels and 186 people on the water along with issuing citations and warnings for infractions.
- Marine patrol officers attended 11 different educational sessions.
- Rangers received and responded to 1,087 calls for service.
- Thirteen major events were conducted at MWCD parks that required Ranger coordination with local law enforcement agencies and coordination with EMS forces for traffic, security and safety issues. At least two major events were held at each of the 5 MWCD parks. These events included fireworks displays on the major summer holidays, Christmas in July events, a car show, the Christian music Alive Festival and the Atwood Fall Festival.
- Charles Mill's rangers assisted on a high profile statewide multi-agency criminal investigation which led to the arrest and charges made against the accused.



MWCD Rangers are also engaged in the communities outside of the parks. Charles Mill Park Manager, Steve Rice, participated in the Christmas community outreach program, "Shop with a Cop."



Tappan Park Manager, Jeremy Hoffer shows young campers how to start a campfire.



The park and marina managers, shown here, meet monthly to coordinate many topics including enforcement issues. All but one of the MWCD Park and Marina Managers and Assistant Managers are part of the commissioned MWCD Ranger force.

Atwood Lake



Located in Tuscarawas and Carroll Counties off St. Rt. 212, it is a close getaway destination to Akron, Canton and Cleveland. The park facilities include a laundry and camp store making an extended stay very convenient. The park amenities include hiking trails, a swimming beach with concession stand, inflatable water toys, picnic shelters, basketball courts, an observation tower and an outdoor amphitheater.

A record breaking 937,833 visitors travelled through the Atwood Park gates in 2016 which was a 4.8% increase in gate attendance compared to 2015.

Visitors to Atwood Lake Park saw the first wave of major upgrades in facilities take shape as the grand opening of the Welcome Center and the Atwood Trail Bridge were celebrated. In addition, construction commenced on utility upgrades needed for the 142 new full service hookup campsites that are expected to be fully completed by the end 2017.

Programs and planned activities are held daily during recreation season at the activity and nature center. Major special events and programming that brought thousands to the park included the Christian music festival known as Alive; the craft, car and food festival known as Fall Festival; WTUZ's customer appreciation beach party and the annual 4th of July fireworks.

LAKE AREA

- 1,540 acres of water surface
- 2,500 acres of land
- 25 horsepower limit
- Two public boat-launch ramps

- Special events and daily activities
- Laundry and camp store
- Atwood Fall Festival held first weekend in October
- Playground
- Free Wi-Fi in the activity & nature center

ATWOOD LAKE PARK & CAMPGROUNDS

- 598 campsites (full hook-up, standard electric and primitive sites are available)
- 10 vacation cabins
- 3 patio cabins
- Swimming beach with concession stand
- Vacation cabins and patio cabins
- Picnic shelters
- Activity center, nature center
- Hiking trails

MARINAS

- Atwood Marina West is privately owned full-service marina with boat sales and service, rentals, fuel, supplies and dock rentals. The restaurant features a full dining menu, courtesy docking and gift shop. 523 dock slips are available
- Atwood Marina East, a privately owned marina, offers boat rentals, dock rentals, fuel, supplies, restaurant, courtesy docking and gift shop. 216 dock slips are provided.

Atwood Lake Park

GIS address: 9500 Lakeview Road
Mailing address:
4956 Shop Road NE, Mineral City, OH 44656
Mineral City, OH 44656
Phone: 330-343-6780 • Fax: 330-343-5454
www.atwoodparkohio.org

Atwood Lake Boats (Marina West)

9298 Atwood Lake Road
Mineral City, OH 44656
Phone: 800-882-6339 • Fax: 330-364-6358
www.atwoodlakeboats.com

Atwood Marina (East)

1601 Magnolia Road, P.O. Box 57
Dellroy, OH 44620
Phone: 330-735-2323 • Fax: 330-364-6358
www.atwoodlakeboats.com
4956 Shop Rd NE, Mineral City, OH 44656
Phone: 330-343-6780 • Fax: 330-343-5454



Charles Mill

Charles Mill Lake is a quiet and enjoyable place to escape the stress of everyday life to connect with friends and family over a camp fire, roast marshmallows and tell stories. Located on the Richland, Ashland County line on SR 603, it is easy to access from US 30 near Mansfield. Park amenities include a swimming beach, swimming pool and hiking trails along with daily activities during recreation seasons and special events held throughout the year.

Attendance was charted at a record breaking 623,641 in 2016 which was within 1% of attendance records from 2015. Programs and planned activities are held daily during recreation season at the Messerly Activity Center. Major events at Charles Mill include the fireworks displays on July 4th and Memorial Day and the Polar Bear Plunge held on a very frigid January 1.

LAKE AREA

- 1,350 acres of water surface
- 2,000 acres of land
- 9.9 horsepower limit
- Two public boat-launch ramps

MARINA

- Charles Mill Marina is a privately owned full-service marina with fuel, boat sales and service, rentals, supplies and provides 265 dock slips.

CHARLES MILL LAKE PARK & CAMPGROUNDS

- 463 campsites in two campground locations (standard electric and primitive sites available)
- 3 patio cabins
- Swimming beach
- Patio cabins
- Picnic shelters
- Hiking trails
- Playground
- Swimming pool
- Activity center
- Special events and daily activities

Charles Mill Lake Park

1277A SR 430, Mansfield, OH 44903
Phone: 419-368-6885 • Fax: 419-368-4912
www.charlesmillparkohio.org

Charles Mill Marina

1277B SR 430, Mansfield, OH 44903
Phone: 419-368-5951 • Fax: 419-368-3900
www.charlesmillmarina.com

Piedmont Lake



Picturesque Piedmont Lake is nestled in the steep hills and serene wooded valleys of Southeast Ohio, located both in Belmont and Harrison Counties near the village of Piedmont along SR 22. The secluded bays make for great bass, muskellunge and variety of other fishing experiences. Anglers from around the region visit this lake for the excellent fishing and quiet waters. Attendance at the marina was estimated at 232,546 visitors in 2016.

LAKE AREA

- 2,270 acres of water surface
- 4,416 acres of land
- 9.9 horsepower limit
- Two public boat-launch ramps

MARINA

- Piedmont Marina, which is owned and operated by MWCD, offers boat rentals, boat service, a lunch counter, fuel, fishing and boating supplies, motel rental, cabin rental and 208 dock slips.

CAMPING

- 84 campsites accommodating campers up to 35 feet (full hook-up and standard electric sites are available)
- Vacation cabin
- Motel with 6 rooms

Piedmont Marina & Campground

32281 Marina Road, Freeport, OH 43973

Phone: 740-658-1029 • Fax: 740-658-3709

www.piedmontmarinaohio.org



Pleasant Hill

Pleasant Hill is nestled in the heart of Amish Country near Mohican State Park and Forest, situated on 1,345 acres of forested hills overlooking the lake valley. Located near Perrysville, Pleasant Hill Lake lies in both Ashland and Richland Counties on SR 95. Equestrian enthusiasts from across Ohio and surrounding states enjoy the 80+ miles of horse trails connecting nearby Malabar Farm State Park and Mohican State Forest. In addition, the specifically designed horse camp area provides deep camping lots to accommodate horse trailers and high lines, providing a comfortable camping experience for all. A public launch ramp provides easy access onto the lake. Amenities at the park include hiking trails, a swimming beach, and picnic shelters to enjoy with a large group or reunion and an activity center .

Pleasant Hill had another record breaking year with gate attendance at 468,527 visitors which was an impressive 27.65% increase from 2015. Major events at Pleasant Hill include the fireworks displays for both Christmas in July and Labor Day weekends.

LAKE AREA

- 850 acres of water surface
- 1,345 acres of land
- Unlimited horsepower
- Public boat-launch ramps

MARINA

- Pleasant Hill Marina, a privately owned and operated facility, offers boat sales, service and rentals, fuel, fishing and boating supplies and 278 dock slips.

PLEASANT HILL LAKE PARK & CAMPGROUNDS

- 450 campsites (full hookup, standard electric, primitive and equine primitive sites are available)
- 10 vacation cabins
- 2 patio cabins
- Swimming beach with concession stand
- Vacation and camper cabins and rental house
- Picnic shelters, activity center (free Wi-Fi) and play ground
- Hiking trails, equine trails and horse camp
- Daily activities and special events

Pleasant Hill Lake Park

3431 SR 95, Perrysville, OH 44864
Phone and Fax: 419-938-7884
www.pleasanthillparkohio.org

Pleasant Hill Marina

3434 SR 95, Perrysville, OH 44864
Phone: 419-938-6488 • Fax: 419-938-8208
www.pleasanthillmarina.com

Seneca Lake



Seneca Lake is MWCD's largest lake, offering breathtaking views and endless opportunities to get out and enjoy nature. It is located partially in Noble and Guernsey Counties near the interchange of Interstates 77 and 70. Amenities of the park include hiking trails, swimming beach with concession stand, inflatable water toys, picnic shelters, and a nature center with special events and daily activities.

Attendance at Seneca Lake was another records breaking year at 906,058 for 2016 which was a 0.35% increase compared to 2015. Two major events held at Seneca Lake Park included Independence Day fireworks held on July 2 and a car show.

SENECA LAKE PARK & CAMPGROUNDS

- 518 campsites (full hook-up, standard electric and primitive sites are available)
- 5 vacation cabins
- 4 camper cabin, 1 patio cabin
- Swimming beach with concession stand
- Free Wi-Fi at swimming beach and marina point shelter
- Vacation and camper cabins
- Picnic shelters
- Historic log cabin for special events and activities
- Hiking trails and playground
- Special events and daily activities

LAKE AREA

- 3,550 acres of water surface
- 4,060 acres of land
- 399 horsepower limit
- Two public boat-launch ramps

MARINA

- Seneca Marina, a MWCD owned and operated facility offers boat sales, service and rentals, fuel, boating and fishing supplies and dine-in restaurant. The marina also provides 230 dock slips

Seneca Lake Park

22172 Park Road, Senecaville, OH 43780
Phone: 740-685-6013 • Fax: 740-685-6770
www.senecaparkohio.org

Seneca Marina

16592 Lashley Road, Senecaville, OH 43780
Phone: 740-685-0015 • Fax: 740-685-0017
www.senecamarinaohio.org

Clendening Lake



Known for having the largest undeveloped shoreline in Ohio, Clendening Lake is favored by anglers for its bass fishing and solitude. Located near Freeport, the lake is accessible by SR 800 and SR 799. Attendance figures were estimated at over 35,000 visitors.

LAKE AREA

- 1,800 acres of water surface
- 4,800 acres of land
- 10 horsepower limit
- Three public boat-launch ramps

MARINA

- Clendening Marina offers docking, boat service and rentals, fuel, boating and fishing supplies, concessions, motel and log cabins.

CAMPING

- 80 sites (full hook-up, standard electric and primitive sites are available)
- Playground and picnic areas

Clendening Marina & Campground

79100 Bose Road, Freeport, OH 43973
Phone: 740-658-3691 • Fax: 740-658-4266
www.clendeningmarinaohio.org

Tappan Lake



Tappan Lake is located in Harrison County along SR 250 and northwest of Cadiz. Tappan Lake Park features a swimming beach with inflatable water toys and concession stand, activity center and nature center with special events planned throughout the summer including Fourth of July Fireworks. The Buckeye trail also runs through the park which connects with the Tappan Wetlands, a designated “watchable wildlife” area.

Attendance increased by 4.56% compared to 2015 numbers with 716,257 visitors coming through the gates in 2016. Three major events were helped at Tappan in addition to daily planned activities. The major events included the fireworks display on July 4th, Christmas in July with a beach party and the early Halloween spectacular held on Labor Day weekend.

LAKE AREA

- 2,350 acres of water surface
- 5,200 acres of land
- 399 horsepower limit
- Two public boat-launch ramps

MARINA

- Tappan Marina, a private establishment boat sales, service and rentals, ski accessories, fuel, boating, fishing supplies and a dine-in restaurant. Docking is provided for 175 slips.

TAPPAN LAKE PARK & CAMPGROUNDS

- 567 campsites (full hook-up, standard electric and primitive sites are available)
- 11 vacation cabins
- 5 camper cabins
- Swimming beach with concession stand
- Vacation and camper cabins
- Activity and nature center
- Hiking trails and nature center
- Daily activities and special events
- Laundry facilities and camp store

Tappan Lake Park

84000 Mallarnee Road, Deersville, OH 44693
Phone: 740-922-3649 • Fax: 740-922-6068
www.tappanparkohio.org

Tappan Marina

33315 Cadiz-Dennison Road, Scio, OH 43988
Phone: 740-269-2031 • Fax: 750-269-8002



Leesville Lake

Leesville Lake is consistently ranked as one of Ohio's top lakes for "muskie" fishing. Situated in the rolling hills between New Philadelphia and Carrollton, Leesville Lake offers two marinas, campgrounds, and seven youth camps.

LAKE AREA

- 1,000 acres of water surface
- 2,600 acres of land
- 10 horsepower limit
- Two public boat-launch ramps

MARINAS

- Southfork Marina is a private enterprise and offers docking, boat sales, service and rentals, fuel, boating and fishing supplies, restaurant, and vacation cabins.
- Petersburg Boat Landing and Campground offers docking, boat sales, service and rentals, fuel, boating and fishing supplies and concessions.

CAMPING

- A campground is located at each marina. (Standard electric and primitive sites are available)
- The campground near Southfork Marina is operated by Atwood Park (call 330-343- 6780 for more info)

Leesville Petersburg Boat Landing

2126 Azalea Road SW, Carrollton, OH 44615
Phone: 330-627-4270 • Fax: 330-627-2490

Leesville Lake South Fork Marina

4131 Deer Road SW, Bowerston, OH 44695
Phone: 740-269-5371 • Fax: 740-269-1360
www.leesvillelake.com

Lakes and Parks



Beach City Reservoir

Beach City Reservoir is located near the junction of US 250 and SR 93 north of Strasburg in Tuscarawas County. Hunting is popular on the district property surrounding this shallow lake area. Canoes and kayaks are best suited for this area. Camping is not permitted.

RESERVOIR AREA

- 420 acres of water surface
- 930 acres of land
- 10 horsepower limit



Wills Creek Reservoir

Wills Creek is located in Coshocton and Muskingum counties. The area offers hunting and fishing opportunities. Camping is not permitted.

RESERVOIR AREA

- 900 acres of water surface
- 4,900 acres of land
- 10 horsepower limit
- One public boat-launch ramp



Kokosing Campground

Located on Kokosing Lake in Knox County, the campground is owned by the US Army Corps of Engineers and was operated through a lease agreement by the MWCD. The lease agreement was in process of being terminated at the end of 2016 and transferred to Fredericktown Park District for future campground operations.

CAMPING

- 46 campsites
- Playground
- Picnic shelter
- Shower building
- Public boat-launch ramp
- Camper cabin

Kokosing Campground

18352 Waterford Road, Fredericktown, OH 43019
740-694-1900 (April 15 to October 15)
or contact Pleasant Hill Lake Park for Info





A photograph of three young children sitting on a metal dock over water, eating watermelon. The child on the left is a girl with blonde hair in a pink shirt and striped shorts. The child in the middle is a girl with blonde hair in a pink shirt. The child on the right is partially visible, wearing a blue polka-dot shirt. They are all barefoot and eating slices of watermelon. The background shows green trees and foliage. The dock is made of metal and has a railing. The water is dark and reflects the dock and the children.

Financial

**Muskingum Watershed Conservancy District
Tuscarawas County, Ohio**

*Management's Discussion and Analysis
For the Year Ended December 31, 2016*

The discussion and analysis of the Muskingum Watershed Conservancy District's (the "Conservancy District") financial performance provides an overall review of the Conservancy District's financial activities for the year ended December 31, 2016. The intent of this discussion and analysis is to look at the Conservancy 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 Conservancy District's financial performance.

FINANCIAL HIGHLIGHTS

Key financial highlights for 2016 are as follows:

- Net position increased \$2,325,928 as a result of current year operations.
- Outstanding debt decreased from \$926,887 to \$862,711 through principal payments.
- Capital Assets increased \$15,951,118 as a result of increase in park master planning projects and the long-term dredging program.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts – required supplementary information, the basic financial statements, and notes to the basic financial statements. These statements are organized so that the reader can understand the financial position of the Conservancy District. The statement of net position represents the basic statement of position for the Conservancy District. The statement of revenues, expenses and changes in net position present increases (e.g. revenues) and decreases (e.g. expenses) in net total position. The statement of cash flows reflects how the Conservancy 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.



Muskingum Watershed Conservancy District
Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016

FINANCIAL ANALYSIS OF THE CONSERVANCY DISTRICT AS A WHOLE

The Conservancy District is not required to present government-wide financial statements as the Conservancy 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 Conservancy District's condensed financial information for 2016 and 2015 derived from the statement of net position and the statement of revenues, expenses, and changes in net position.

	2016	2015
Assets		
Current and Other Assets	\$ 163,430,114	\$ 176,134,619
Capital Assets, net	55,371,728	39,420,610
<i>Total Assets</i>	<u>218,801,842</u>	<u>215,555,229</u>
Dererred Outflows of Resources		
Pensions	<u>4,195,673</u>	<u>1,213,115</u>
Liabilities		
Current Liabilities	2,339,429	2,273,399
Long-Term Liabilities	11,418,800	7,673,646
<i>Total Liabilities</i>	<u>13,758,229</u>	<u>9,947,045</u>
Deferred Inflows of Resources		
Pensions	<u>205,961</u>	<u>113,902</u>
Net Position		
Net Investment in Capital Assets	53,395,541	37,853,296
Restricted	11,355,207	18,426,501
Unrestricted	144,282,577	150,427,600
<i>Total Net Position</i>	<u>\$ 209,033,325</u>	<u>\$ 206,707,397</u>

During 2015, the District adopted GASB Statement 68, *Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27*, which significantly revises accounting for pension costs and liabilities. For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the Conservancy District's actual financial condition by adding deferred inflows related to pension and the net pension liability to the reported net position and subtracting the net pension asset and deferred outflows related to pension.

**Muskingum Watershed Conservancy District
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Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. When accounting for pension costs, GASB 27 focused on a funding approach. This approach limited pension costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's *net pension liability*. GASB 68 takes an earnings approach to pension accounting; however, the nature of Ohio's statewide pension systems and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

Under the new standards required by GASB 68, the net pension asset/liability equals the Conservancy District's proportionate share of each plan's collective:

1. Present value of estimated future pension benefits attributable to active and inactive employees' past service
2. Minus plan assets available to pay these benefits

GASB notes that pension obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension. GASB noted that the unfunded portion of this pension promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the Conservancy District is not responsible for certain key factors affecting the balance of this liability. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the pension system. In Ohio, there is no legal means to enforce the unfunded liability of the pension system *as against the public employer*. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The pension system is responsible for the administration of the plan.

Most long-term liabilities have set repayment schedules or, in the case of compensated absences (i.e. sick and vacation leave), are satisfied through paid time-off or termination payments. There is no repayment schedule for the net pension liability. As explained above, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension liability, but are outside the control of the local government. In the event that contributions, investment returns, and other changes are insufficient to keep up with required pension payments, State statute does not assign/identify the responsible party for the unfunded portion. Due to the

**Muskingum Watershed Conservancy District
Tuscarawas County, Ohio**

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unique nature of how the net pension liability is satisfied, this liability is separately identified within the long-term liability section of the statement of net position.

In accordance with GASB 68, the District's statements prepared on an accrual basis of accounting include an annual pension expense for their proportionate share of each plan's *change* in net pension liability not accounted for as deferred inflows/outflows of resources.

As a result of implementing GASB 68, the District is reporting a net pension liability and deferred inflows/outflows of resources related to pension on the accrual basis of accounting.

During 2016, net position increased \$2,325,928 which is attributable to increases in the capital assets resulting from the park master plan implementation. The decrease in current and other assets is mainly attributable to a decrease in cash and investments due to capital asset projects and park master plan planning. Capital assets increased due to a number of construction projects such as the completion of the Atwood Welcome Center, the Atwood Trail Bridge, several infrastructure projects at Tappan Lake, and several shoreline stabilization projects. In addition, the District received a donation of 400 plus acres of land at Atwood during 2016 which is included in capital asset additions. Large projects that were in process at the end of the year were the Tappan restroom project, Atwood Area 20 campground, Tappan east campground, two new campground projects at Seneca and the Tappan Dredging project. Current liabilities remained consistent between 2016 and 2015.



**Muskingum Watershed Conservancy District
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*Management's Discussion and Analysis
For the Year Ended December 31, 2016*

In order to further understand what makes up the changes in net position for the current year, the following table gives readers further details regarding the results of activities for 2016 and 2015.

	2016	2015
Operating Revenues		
Timber Sales	\$ 489,032	\$ 406,911
Pine-Pulpwood Sales	106,621	130,215
Easements/Right of Ways	0	294,117
Mineral Rights and Royalties	7,600,835	5,749,753
Share Crop Lease	398,209	234,411
Cottage Sites	2,760,522	2,729,494
Marina Operations	1,651,083	1,569,020
Fishing Rights	62,648	62,648
Marina Camping	427,845	425,191
Water Sales	832,311	1,565,194
Beach Facilities	197,196	173,548
Water and Sewer Systems	102,942	88,370
Vacation Cabin	462,858	439,469
Park Camping	5,056,050	4,879,672
Admissions - park facilities	184,606	158,883
Special Events	130,142	119,424
Miscellaneous Income	110,674	54,081
Total Operating Revenues	\$ 20,573,574	\$ 19,080,401



**Muskingum Watershed Conservancy District
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	2016	2015
Operating Expenses		
Water Sales	\$ 146,343	\$ 63,867
Water quality	975,777	1,078,922
Vehicles and equipment	469,367	570,250
Dam Safety/Upgrades	1,837,448	4,007,194
Boundary survey	76,167	73,607
Conservation	268,531	395,178
Reservoir Maintenance	22,221	114,832
Information Systems/Technology	537,863	459,659
Shoreline Protection	299,858	194,109
Share crop	256,403	271,910
Mineral operation	481,735	482,305
Watershed management	617,500	468,916
Beach facilities	271,832	258,209
Office building	266,715	256,281
Administrative and finance	1,881,678	1,686,004
Engineering	294,128	309,632
Planning and development	224,013	199,664
GIS and Parcel Development	286,815	268,266
Forestry maintenance	278,125	242,740
Park camping	2,494,779	2,464,057
Park Master Planning	3,108,706	4,490,709
Cottage sites and clubs	1,220,454	1,042,100
General park facilities	3,837,519	3,532,151
Vacation cabin	132,680	131,271
Marina operation	1,415,647	1,387,993
Water and sewer system	725,332	980,524
Lake patrol operation	353,066	342,186
Education and public information	326,362	340,592
Safety	208,706	203,447
Recreation maintenance	39,840	38,454
Parks - special events	155,264	132,381
Partners in Watershed Management	559,011	844,171
Sediment Removal	33,226	110,171
Depreciation	2,691,617	2,356,898
<i>Total Operating Expenses</i>	<u>26,794,728</u>	<u>29,798,650</u>
<i>Operating Income/(Loss)</i>	<u>\$ (6,221,154)</u>	<u>\$ (10,718,249)</u>

**Muskingum Watershed Conservancy District
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	2016	2015
Non-Operating Revenues (Expenses)		
Maintenance assessments	\$ 5,932,646	\$ 6,262,836
Grants	714,223	98,527
Interest on investments	901,116	649,115
Debt retirement - Interest	(49,980)	(74,353)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>7,498,005</u>	<u>6,936,125</u>
 <i>Income (Loss) before Contributions</i>	 1,276,851	 (3,782,124)
Capital Contributions	<u>1,049,077</u>	<u>0</u>
<i>Change in Net Position</i>	<u><u>\$ 2,325,928</u></u>	<u><u>\$ (3,782,124)</u></u>

The increase in operating revenue is mainly the result of increases in oil and gas royalties in 2016. The royalties increased by approximately \$1.8 million or 32% in 2016, and the number of wells drilled on private property paying royalties to the Conservancy District increased from 29 in 2015 to 50 as of December 31, 2016. Two other line items directly tied to oil and gas activity were easements, which had no 2016 activity and water sales. There was less demand from the oil and gas operators for water from our reservoirs during 2016; thus water sales decreased by \$730,000 or 47% in 2016. Park camping and marina operations increased in 2016. Park and marina revenue increased in part due to a good weather season and also continued success with the on-line reservation system.

The operating expenditures decreased during 2016; the following highlight some of the main changes:

- Vehicle and equipment decreased during 2016, this is due to a decrease in computer upgrades throughout the Conservancy District. Also, there was a decrease in vehicle maintenance, including fuel purchases, of 20% in 2016.
- Dam Safety saw a 54% reduction in expenditures due to timing of requests from the United States Army Corps of Engineers (USACE). In 2015 there was a \$3 million payment to the USACE for the Bolivar Dam project, in 2016 the payment was approximately \$1 million.
- Park master planning decreased approximately \$1.4 million or 31% in 2016. During 2016, there was less planning as the individual park designers completed the 30% drawings, and the master plan moved more into the construction phase. The 30% drawings and the master plan oversight contracts are not capitalized as they are not identifiable with a particular project.
- Water and sewer systems decreased by 31% during 2016. This was the result of a decrease in repair projects throughout the Conservancy District. The largest was the Sites Lake Sand Filter replacement, which was over \$100,000 in 2015. There was also a reduction in salaries in 2016 due to a resignation of a position that was not filled.
- In 2016, Partners in Watershed Management decreased by 34% due to timing of requests from the grantees.

**Muskingum Watershed Conservancy District
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- Watershed management increased 31% in 2016 as the District entered into an agreement with the USACE to perform a watershed study to provide a comprehensive water resource management strategy for the Muskingum River Basin, referred to as a section 729 watershed assessment.

Maintenance assessment revenue decreased slightly during 2016, as the board again approved the 50% reduction in the assessment. Grant revenue increased significantly due to a large grant the District received for shoreline stabilization projects in 2016. In addition, interest revenue increased 39% due to more of the district funds being invested during 2016.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2016 the Conservancy District had \$55,371,728 of capital assets net of accumulated depreciation. The following table shows 2016 balances compared with 2015:

	2016	2015
Land	\$ 3,313,899	\$ 2,086,772
Capitalized Development Costs	1,189,495	1,189,495
Construction in Progress	15,583,138	3,816,955
Land Improvements	6,854,860	6,825,349
Buildings	9,201,661	7,080,908
Building Improvements	1,886,537	1,863,767
Furniture, Fixtures and Equipment	2,095,240	2,464,806
Vehicles	861,243	858,225
Infrastructure	14,385,655	13,234,333
<i>Totals</i>	<u>\$ 55,371,728</u>	<u>\$ 39,420,610</u>

Additional information on the Conservancy District's capital assets can be found in Note 5.



Muskingum Watershed Conservancy District
Tuscarawas County, Ohio

Management's Discussion and Analysis
For the Year Ended December 31, 2016

Debt

The outstanding debt for the Conservancy District as of December 31, 2016 was \$862,711 with \$66,586 due within one year. The following table summarizes the Conservancy District's debt outstanding as of December 31, 2016 and 2015:

	2016	2015
OWDA #2162 - 5.56%	\$ 248,882	\$ 274,986
OWDA #5413 - 0%	122,776	132,220
OWDA #5575 - 3.25%	469,393	496,701
OWDA #5558 - 3.25%	21,660	22,980
OWDA #6104 - 3.99%	0	0
<i>Totals</i>	<u>\$ 862,711</u>	<u>\$ 926,887</u>

Additional information on the Conservancy District's long-term debt can be found in Note 10.

CURRENT ISSUES

The Utica shale activity in Ohio has presented the Conservancy District with opportunities to utilize its natural resources. With approximately 7,000 additional acres available for lease in the heart of the shale play, the Conservancy District is continuing to develop and implement its plan for the prudent use of the resources it has available. Currently the Conservancy District has leased acreage for Utica shale development at Clendening Reservoir, Leesville Reservoir, Seneca Reservoir, Atwood Reservoir, and Piedmont Reservoir. The Conservancy District is evaluating options with regards to any remaining available acreage. As of December 31, 2016, the Conservancy District received royalty revenue from 50 producing Utica shale wells, which are included in 15 drilling units, drilled from 13 well pads. Continued development at multiple reservoirs is ongoing, and expected to continue into 2017 and beyond.

During 2012, the Conservancy District implemented a strategic planning process and as of December 31, 2016, the Conservancy District had completed or had a significant number of items on-going as a result. Some of those items include but are not limited to reducing sedimentation and erosion in reservoir watersheds, continue the water quality monitoring programs at the Conservancy District reservoirs, create a long term cottage road maintenance program, meet the USACE cost-share obligations for repairs and modifications to dams, develop a reservoir dredging program, develop a park master plan with a prioritized list of capital improvements, develop a general evaluation of all marina operations to create closer partnerships with leased marina operators, and dedicating income in a financially responsible way assuring the long term sustainability of Conservancy District operations. During 2017, the Conservancy District will review and revise its strategic plan, which will be used as the basis for the annual budget process.

Effective for 2016, the Board of Directors approved a Utica Shale Revenue Distribution plan which led to the creation of an operational reserve account, capital reserve account, and allowed for the transfer of moneys into the improvement fund for future land/building acquisitions. As of December 31, 2016 the operational reserve account had a balance of approximately \$3.2 million, the capital reserve account had a balance of approximately \$3.6 million, and approximately

**Muskingum Watershed Conservancy District
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\$360,500 was transferred into the improvement fund. During the budgeting process for 2017, the Board of Directors approved the Utica Shale Revenue Distribution for the 2017 Utica Shale revenue. The allocation remained the same as 2016, with 5% of Utica Shale revenue going to the improvement fund for future land/building acquisitions, 45% will supplement operational needs and be set aside in a maintenance reserve account, and 50% will be set aside in a reserve account for the future capital needs of the District.

The park master plan, which will consist of major updates at all five parks and two marinas operated by the Conservancy District kicked off during 2015. One hundred and twenty million dollars has been set-a-side for phase I of the plan. The program manager was hired late during 2014, and over saw the hiring of the individual park designers which also happened during 2015. The individual park designers completed the 30% drawings during 2016. The Conservancy District had a couple park master plan projects completed in 2016, the Atwood Welcome Center and Atwood Trail Bridge (phase II) were completed and open for use during the 2016 recreation season. In 2017 the completion of the prototype restroom facility at Tappan Lake, as well as several new campgrounds at Atwood Lake, Seneca Lake and Tappan Lake will occur. The 2017 budget for the park master plan is approximately \$31 million.

The Conservancy District implemented the sediment removal program during 2015, with the beginning of the Tappan Lake Dredge. The dredging of Tappan Lake began in late 2015 and will be completed in the first quarter of 2017. In total, the dredge will remove up to 344,000 cubic yards of material out of the lake. The Conservancy District expended approximately \$1.4 million in 2015 for this project, and approximately \$9 million in 2016. The contract has approximately \$800,000 left on it as of December 31, 2016. The sediment removal program will protect and extend the useful life of the reservoirs for many years to come by allowing for proper flow storage capacity. This multi-year project will protect people and property within the reservoirs and is a component of the Amendment to the Official Plan. During 2017, a targeted dredging program will be initiated at Seneca Lake, with a focus on isolated pockets where dredging will improve the winter flood storage capacity as well as increase boater access in problem areas.

Beginning with the 2015 collection year, the Board of Directors approved a 50% reduction in the maintenance assessment collections. This continued again for the 2017 collection year, however the Board of Directors recommended curtailing expenditures for the maintenance assessment, so that the expenditures were more in line with the revenues being generated. This resulted in an approved budget for the 2017 maintenance assessment of \$7.3 million. Within the maintenance assessment budget is a contract in the amount of \$714,000 to outsource the creation of the billing files for 2017. Included in this contract, will be upgraded software platforms used in processing the assessment files.

The Conservancy District continues to be the local cost share sponsor in the US Army Corp of Engineer projects. The current on-going projects are the Dover and Bolivar dam rehabilitations. The board of directors approved a \$1.5 million budget for 2017 for these projects.

Muskingum Watershed Conservancy District
Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016

REQUESTS FOR INFORMATION

This financial report is designed to provide our citizens, investors and creditors with a general overview of the Conservancy District's finances and to show the Conservancy 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.



Muskingum Watershed Conservancy District
Tuscarawas County, Ohio
Statement of Net Position
Proprietary Fund
December 31, 2016

Assets

Current Assets:

Equity in Pooled Cash and Investments	\$ 159,587,522
Accrued Interest	29,556
Accounts Receivable	1,045,930
Prepays	513,744
Maintenance Assessments Receivable	1,246,429
<i>Total Current Assets</i>	<u>162,423,181</u>

Non-Current Assets:

Capitalized Costs	980,130
Non-Depreciable Capital Assets	20,086,532
Depreciable Capital Assets, Net	35,285,196
Net Pension Asset	26,803
<i>Total Non-Current Assets</i>	<u>56,378,661</u>

<i>Total Assets</i>	<u>218,801,842</u>
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Deferred Outflows of Resources

Pension	4,195,673
<i>Total Deferred Outflows of Resources</i>	<u>4,195,673</u>

Liabilities

Current Liabilities:

Accounts Payable	200,976
Contracts Payable	729,898
Retainage Payable	398,534
Performance Bond Payable	57,000
Escrow Land Rentals	175
Escrow Funds Payable	379
Due to Other Governments	159,697
Accrued Wages and Benefits	281,791
Accrued Interest Payable	100
Accrued Life Insurance	7,754
Claims Payable	170,000
Advances	166,555
Compensated Absences	77,748
Capital Leases Payable	22,236
OWDA Loans Payable	66,586
<i>Total Current Liabilities</i>	<u>2,339,429</u>

Long-Term Liabilities:

Compensated Absences - net of current portion	645,777
Capital Leases Payable - net of current portion	107,244
OWDA Loans Payable - net of current portion	796,125
Net Pension Liability	9,869,654
<i>Total Long-Term Liabilities</i>	<u>11,418,800</u>

<i>Total Liabilities</i>	<u>13,758,229</u>
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Deferred Inflows of Resources

Pension	205,961
<i>Total Deferred Inflows of Resources</i>	<u>205,961</u>

Net Position

Net Investment in Capital Assets	53,395,541
Restricted for Maintenance Assessment	11,355,207
Unrestricted	144,282,577
<i>Total Net Position</i>	<u>\$ 209,033,325</u>

See accompanying notes to the basic financial statements

Muskingum Watershed Conservancy District
Tuscarawas County, Ohio
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Fund
For the Year Ended December 31, 2016

Operating Revenues

Water Sales	\$ 832,311
Water and sewer systems	102,942
Timber sales	489,032
Pine/pulpwood sales	106,621
Mineral rights and royalties	7,600,835
Share crop lease	398,209
Cottage sites	2,760,522
Marina operations	1,651,083
Marina camping	427,845
Fishing rights	62,648
Beach facilities	197,196
Vacation cabin	462,858
Park camping	5,056,050
Parks - Special events	130,142
Admissions - park facilities	184,606
Miscellaneous income	<u>110,674</u>
<i>Total Operating Revenues</i>	<u>20,573,574</u>

Operating Expenses

Water Sales	146,343
Water Quality	975,777
Vehicles and equipment	469,367
Dam safety/upgrades	1,837,448
Boundary survey	76,167
Conservation	268,531
Reservoir Maintenance	22,221
Information Systems/Technology	537,863
Shoreline Protection	299,858
Share crop	256,403
Mineral operation	481,735
Watershed management	617,500
Beach facilities	271,832
Office building	266,715
Administrative and finance	1,881,678
Engineering	294,128
Planning and development	224,013
GIS and Parcel Development	286,815
Forestry maintenance	278,125
Park camping expense	2,494,779
Park Master Planning	3,108,706
Cottage sites and clubs	1,220,454
General park facilities	3,837,519
Vacation cabin	132,680
Marina operation	1,415,647

Muskingum Watershed Conservancy District
Tuscarawas County, Ohio
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Fund
For the Year Ended December 31, 2016

	(Continued)
Water and sewer system	\$ 725,332
Lake patrol operation	353,066
Education and public information	326,362
Safety	208,706
Recreation maintenance	39,840
Parks - special events	155,264
PWM	559,011
Sediment Removal	33,226
Depreciation	<u>2,691,617</u>
<i>Total Operating Expenses</i>	<u>26,794,728</u>
<i>Operating Loss</i>	(6,221,154)
Non-Operating Revenues (Expenses)	
Maintenance assessments	5,932,646
Grants	714,223
Interest on investments	901,116
Debt retirement - Interest	<u>(49,980)</u>
<i>Total Non-Operating Revenues (Expenses)</i>	<u>7,498,005</u>
<i>Income before Contributions</i>	1,276,851
Capital Contributions	<u>1,049,077</u>
<i>Change in Net Position</i>	2,325,928
Net Position - Beginning of Year	<u>206,707,397</u>
Net Position - End of Year	<u><u>\$ 209,033,325</u></u>

See accompanying notes to the basic financial statements



Muskingum Watershed Conservancy District
Tuscarawas County, Ohio
Statement of Cash Flows
Proprietary Fund
For the Year Ended December 31, 2016

Cash flows from Operating Activities:	
Cash Received from Customers	\$ 21,895,985
Cash Payments to Suppliers for Goods and Services	(14,007,441)
Cash Payments for Employees Services and Benefits	<u>(10,012,349)</u>
<i>Net Cash Used For Operating Activities</i>	<u>(2,123,805)</u>
Cash Flows from Noncapital Financing Activities:	
Proceeds from OWDA Loans	408,074
Principal Payments on OWDA Loans	(444,942)
Intergovernmental Grants	54,886
Maintenance Assessments	340,340
Interest Paid on Debt	<u>(31,449)</u>
<i>Net Cash Provided by Noncapital Financing Activities</i>	<u>326,909</u>
Cash Flows from Capital and Related Financing Activities:	
Acquisition of Capital Assets	(17,053,270)
Maintenance Assessments	5,690,137
Intergovernmental Grants	659,337
Principal Payments on OWDA Loans	(27,308)
Principal Payments on Capital Leases	(46,107)
Interest Paid on Debt	<u>(18,531)</u>
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(10,795,742)</u>
Cash Flows from Investing Activities:	
Receipts of Interest	1,128,776
Payments for purchase of investments	(121,600,479)
Proceeds from Sale of Investments	<u>98,214,930</u>
<i>Net Cash Used for Investing Activities</i>	<u>(22,256,773)</u>
<i>Net (Decrease) in Cash and Cash Equivalents</i>	(34,849,411)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>59,108,964</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$ 24,259,553</u>
Reconciliation of Operating Loss To Net Cash Used by Operating Activities:	
Operating Loss	\$ (6,221,154)
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:	
Depreciation	2,691,617
(Increase) Decrease in Assets	
Capitalized Costs	(488,443)
Accounts Receivable	1,322,411
Prepays	96,323
Assets held for resale	0
Accrued Interest	(23,406)
Net Pension Asset	(10,081)
Deferred Outflows	(2,982,558)
Increase (Decrease) in Liabilities:	
Accounts Payable	(360,057)
Performance Bond Payable	22,300
Escrow Funds Payable	323
Advances	15,262
Claims Payable	(13,000)
Accrued Wages and Benefits	21,902
Accrued Life Insurance	(2,599)
Compensated Absences	34,342
Due to Other Governments	4,321
Net Pension Liability	3,676,633
Deferred Inflows	<u>92,059</u>
<i>Net Cash Used for Operating Activities</i>	<u>\$ (2,123,805)</u>
Reconciliation of cash and investments reported on the Statement of Net Position to cash and cash equivalents reported on the Statement of Cash Flows:	
Statement of Net Position cash and cash equivalents and investments	\$ 159,587,522
Investments included in balances above that are not cash equivalents	<u>(135,327,969)</u>
Cash and Cash equivalents reported on Statement of Cash Flows	<u>\$ 24,259,553</u>

Noncash Capital Financing Activities:

During 2016, \$135,329 of capital assets were acquired on capital leases.
During 2016, \$1,049,077 of capital assets were donated to the Conservancy District.
At December 31, 2016, the Conservancy District purchased \$1,128,432 in capital assets on account.
At December 31, 2015, the Conservancy District purchased \$755,369 in capital assets on account.

See accompanying notes to the basic financial statements

**Muskingum Watershed Conservancy District
Tuscarawas County, Ohio**

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2016*

NOTE 1: NATURE OF BASIC OPERATIONS AND DESCRIPTION OF ENTITY

The Muskingum Watershed Conservancy District was created as a separate political subdivision by the Ohio Legislature in 1933. The Muskingum Watershed Conservancy District (the "Conservancy District") was created in accordance with Chapter 6101 of the Ohio Revised Code which is concerned with the formation and governing of conservancy districts. The Conservancy District operates under an elected conservancy court consisting of eighteen court of common pleas judges, with one judge serving on the court from each county. Muskingum Watershed Conservancy District had a five-member board of directors in 2016 appointed by the court. All other officers and employees are hired in accordance with the provisions of Chapter 6101 of the Ohio Revised Code. The Conservancy District is a separate governmental entity within the eighteen county area served by the Conservancy District.

2016 Board of Directors:

- | | |
|---------------------------------|--------------------------|
| • Gordon Maupin – President | Term Expires June 2019 |
| • Clark Sprang – Vice President | Term Expired June 2020 |
| • Richard J Pryce - Member | Term Expires June 2017 |
| • Joanne Limbach – Member | Term Expires June 2018 |
| • Robert Moorehead – Member | Term Expires August 2021 |
| • David Parham – Member | Term Expired June 2016 |

2016 Officers:

- John M. Hoopingarner – Executive Director/Secretary
- James B. Cugliari – Chief Financial Officer/Treasurer

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

- (A) Flood reduction
- (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 Conservancy District manages fourteen reservoirs and receives income from the following operations and other sources:

- (A) Park camping
- (B) Rental of sites for cottages
- (C) Sale of crops
- (D) Sale of timber and pulpwood
- (E) Boat marina rentals and docking
- (F) Assessment
- (G) Oil and Gas royalties
- (H) Water Sales

Muskingum Watershed Conservancy District
Tuscarawas County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

NOTE 1: NATURE OF BASIC OPERATIONS AND DESCRIPTION OF ENTITY (continued)

Subdistricts:

Chippewa Subdistrict, Black Fork Subdistrict, Buffalo Subdistrict, Duck Creek Subdistrict, and Clear Fork Subdistrict are blended 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 subdistricts are the Chippewa Subdistrict, Black Fork Subdistrict, and the Clear Fork Subdistrict. The current status of the Chippewa Subdistrict is to maintain and upgrade the dams and channels. In May of 2011, with work beginning in 2012, the Conservancy District Board of Directors, at the request of Shelby officials, re-activated the Black Fork Subdistrict for the purpose of preparing an Official Plan, as required by the Ohio Revised Code, to address flooding within the Black Fork watershed. Black Fork Subdistrict is still in progress in the development of an official plan. In June of 2014, the Conservancy Court established the Clear Fork Subdistrict based on the request by several municipalities and stakeholders along the Clear Fork. Work is beginning to create an official plan. Buffalo Creek Subdistrict and Duck Creek Subdistrict are inactive.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Conservancy District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to local governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The most significant of the Conservancy District's accounting policies are described below.

A. Basis of Presentation

The Conservancy District uses the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

The Conservancy District operates as a self-supporting governmental enterprise and uses accounting policies applicable to governmental enterprise funds.

B. Measurement Focus

The enterprise fund is accounted for on a flow of economic resources measurement focus. All assets, deferred outflows of resources, all liabilities, and deferred inflows of resources associated with the operation of the Conservancy District are included on the statement of net position. The statement of changes in net position presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about how the Conservancy District finances and meets the cash flow needs of its enterprise activity.

**Muskingum Watershed Conservancy District
Tuscarawas County, Ohio**

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2016*

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Budgetary Process

Budget:

The Conservancy District's annual budget of revenues, expenses, and capital expenditures is prepared under the cash basis of accounting. The budget is adopted by resolution of the Board of Directors. The Conservancy 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 Conservancy District's revenues and expenses may fluctuate, a flexible-rather than fixed-dollar budget is utilized to permit budgetary revision. Actual results of operations are compared to the final revised budget of the Conservancy District for the year.

Appropriations:

The annual appropriation measure is passed on or before 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 Conservancy District is required to use the encumbrance method of accounting by virtue of Ohio Law. Under this system purchase order, contracts and other commitments for the expenditure of funds are recorded in order to reserve the portion of the applicable appropriation. At the close of the calendar year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. The encumbered appropriation balance is carried forward to the succeeding fiscal year and need not be re-appropriated.

D. Property Assets/Depreciation

Capital Assets are defined by the Conservancy District as assets with an initial, individual cost of more than \$5,000. The capitalization threshold for building improvements is \$10,000 and for infrastructure is \$25,000.

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

**Muskingum Watershed Conservancy District
Tuscarawas County, Ohio**

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2016*

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

All reported capital assets are required to be depreciated except for land, construction in progress, and capitalized development costs. Depreciation has been provided using the straight-line method over the following estimated useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Land Improvements	20 - 25 Years
Buildings	30 - 50 Years
Building Improvements	10 - 20 Years
Furniture, Fixtures and Equipment	3 - 15 Years
Vehicles	3 - 5 Years
Infrastructure	20 - 50 Years
Land	N/A
Construction in Progress	N/A
Capitalized Development Costs	N/A

E. Compensated Absences

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means. The Conservancy District records a liability for all accumulated unused vacation time when earned for all employees with more than one year of service.

Sick leave benefits are accrued as a liability using the termination method. An accrual for earned sick leave is made to the extent that it is probable that benefits will result in termination payments. The liability is an estimate based on the Conservancy District's past experience of making termination payments.

F. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources related to pensions, and pension expense, information about the fiduciary net position of the pension plans and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the pension system. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. The pension systems report investments at fair value.

G. Net Position

Net position represents the difference between assets and liabilities. Net investment in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Restricted for maintenance assessment represents the net position of the maintenance assessment fund, which are restricted by the official plan as to how it can be used.

**Muskingum Watershed Conservancy District
Tuscarawas County, Ohio**

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2016*

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

H. Revenue & Expenses

Operating revenues consist primarily of fees for services, rents and charges for use of Conservancy District facilities, oil and gas royalties, and other income. Operating expenses include the cost of providing these services, including administrative expenses and depreciation on capital assets.

Non-operating revenues and expenses are all revenues and expenses not meeting the definition of operating revenues and expenses. Non-operating revenues include intergovernmental grants, interest from investments and maintenance assessment. Non-operating expenses include interest expense on long-term debt.

I. Deferred Outflows/Inflows of Resources

In addition to assets, the Statements of Net Position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expenditure) until then. The Conservancy District has a deferred outflow related to pension. See note 7 for additional information.

In addition to liabilities, the Statements of Net Position will sometimes report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. The Conservancy District has a deferred inflow related to pension. See note 7 for additional information.

J. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the Board of Directors and that are either unusual in nature or infrequent in occurrence. During 2016, the Conservancy District had no extraordinary or special items.

K. Implementation of New Accounting Policies and Restatement of Net Position

For the year ended December 31, 2016, the Conservancy District implemented Governmental Accounting Standards Board (GASB) Statement No. 72, "*Fair Value Measurement and Application*," and GASB Statement No. 73, "*Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*," GASB Statement No. 76, "*The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*," GASB Statement No. 78, "*Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans*," and GASB Statement No. 79, "*Certain External Investment Pools and Pool Participants*."

**Muskingum Watershed Conservancy District
Tuscarawas County, Ohio**

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2016*

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

GASB Statement No. 72 clarifies the definition of fair value for financial reporting purposes, establishes general principles for measuring fair value, provides additional fair value application guidance, and enhances disclosures about fair value measurements. The implementation of GASB Statement No. 72 did not have an effect on the financial statements of the Conservancy District.

GASB Statement No. 73 establishes requirements for defined benefit pensions that are not within the scope of GASB Statement No. 68 as well as for the assets accumulated for purposes of providing those pensions. In addition, it establishes requirements for defined contribution pensions that are not within the scope of Statement 68. It also clarifies the application of certain provisions of GASB Statements 67 and 68. The implementation of GASB Statement No. 73 did not have an effect on the financial statements of the Conservancy District.

GASB Statement No. 76 reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and nonauthoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP. The implementation of GASB Statement No. 76 did not have an effect on the financial statements of the Conservancy District.

GASB Statement No. 78 amends the scope of GASB Statement No. 68 to exclude certain multiple-employer defined benefit pension plans provided to employees of state and local governments on the basis that obtaining the measurements and other information required by GASB Statement No. 68 was not feasible. The implementation of GASB Statement No. 78 did not have an effect on the financial statements of the Conservancy District.

GASB Statement No. 79 establishes accounting and financial reporting standards for qualifying external investment pools that elect to measure for financial reporting purposes all of their investments at amortized cost. This Statement provides accounting and financial reporting guidance also establishes additional note disclosure requirements for governments that participate in those pools. The implementation of GASB Statement No. 79 did not have an effect on the financial statements of the Conservancy District.

L. Statement of Cash Flows

For the purposes of the statement of cash flows, cash and cash equivalents are defined as cash and any investment with an original maturity of 3 months or less. As of December 31, 2016 none of the Conservancy District's investments qualified as a cash equivalent.

M. Capitalized Costs

The Conservancy District has a loan with the Ohio Water Development Authority (OWDA) to cover the costs associated with planning and preparing the Official Plan for the Black Fork Subdistrict. The costs incurred with this project are accumulating until the plan is complete and the subdistrict has a maintenance assessment in place. Once the project is complete the charges will be amortized over the life of the loan with OWDA.

**Muskingum Watershed Conservancy District
Tuscarawas County, Ohio**

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2016*

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The Conservancy District is covering the costs associated with planning and preparing the Official Plan for the Clear Fork Subdistrict. The costs incurred with this project are accumulating until the plan is complete and the subdistrict has a maintenance assessment in place. Once the project is complete the charges will be amortized over the payback period from the maintenance assessment.

N. Prepaids

The Conservancy District has a loan with the Ohio Water Development Authority (OWDA) to cover costs associated with planning and preparing the Official Plan for the Black Fork Subdistrict. In 2013, the Conservancy District was required to start making principal and interest payments on the loan based on the total amount of the approved debt, even though the entire amount of the loan had not been drawn down. As of December 31, 2016, the Conservancy District had paid more on the principal of the debt than they had drawn down. This amount of \$513,744 is shown as a prepaid.

O. Unearned Revenue

The Conservancy District records unearned revenue when it has received moneys prior to having earned the revenue, or before all grant requirements have been met (other than time). At December 31, 2016 unearned revenue consisted of \$166,555 of moneys received in advance for reservations in our parks and marinas for 2017.

P. Capital Contribution

In December of 2016, Carroll County Commissioners donated 418 acres of land in the Atwood Lake region to the Conservancy District, which was a portion of the former Atwood Lodge property. This land had a fair market appraisal completed totaling \$1,049,077.

Q. Reserve Account Balances

As part of the Conservancy District's strategic plan, there was an initiative to optimize fiscal balance. Therefore, in 2016, the Board of Directors approved a Deep Shale Royalty Revenue distribution plan which called for the creation of two reserve funds. One operational reserve fund which has a balance of approx. \$3.2 million, and a capital reserve fund which has a balance of approx. \$3.6 million as of December 31, 2016. These reserve balances are part of the unrestricted net position.

NOTE 3: DEPOSITS AND INVESTMENTS

State statutes classify monies held by the Conservancy District into three categories:

Active deposits are public deposits necessary to meet current demands on the treasury. Such monies must be maintained either as cash in the Conservancy District Treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

**Muskingum Watershed Conservancy District
Tuscarawas County, Ohio**

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2016*

NOTE 3: DEPOSITS AND INVESTMENTS (continued)

Inactive deposits are public deposits that the Conservancy District has identified as not required for use within the current five-year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts.

Interim deposits are deposits of interim monies. Interim monies are those monies which are not needed for immediate use but which will be needed before the end of the current period of designation of depositories. Interim deposits must be evidenced by time certificates of deposit maturing not more than one year from the date of deposit or by savings or deposit accounts including passbook accounts.

Protection of the Conservancy District's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the treasurer by the financial institution, or by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution.

Interim monies may be deposited or invested in the following securities:

1. United States treasury notes, bills, bonds, or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal or interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Bonds and other obligations of the State of Ohio;
4. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions; and
5. The State Treasurer's investment pool (STAROhio and Star Plus).
6. Certain bankers' acceptances and commercial paper notes for a period not to exceed two hundred and seventy days in an amount not to exceed 40 percent of the interim moneys available for investment at any time, provided no more than 5% is invested in any one issuer.

**Muskingum Watershed Conservancy District
Tuscarawas County, Ohio**

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2016*

NOTE 3: DEPOSITS AND INVESTMENTS (continued)

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the Conservancy District, and must be purchased with the expectation that it will be held to maturity.

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

According to State law, public depositories must give security for all uninsured public funds on deposit. These institutions may either specifically collateralize individual accounts in lieu of amounts insured by FDIC, or may pledge a pool of government securities valued at least 105 percent of the total value of uninsured public monies on deposit at the institution. Repurchase agreements must be secured by the specific government securities upon which the repurchase agreements are based. These securities must be obligations of or guaranteed by the United States and mature or be redeemable within five years of the date of the related repurchase agreement. State law does not require security for public deposits and investments to be maintained in the Conservancy District's name. During 2016, the Conservancy District and public depositories complied with the provisions of these statutes.

Deposits with Financial Institutions

Custodial credit risk is the risk that, in the event of a bank failure, the Conservancy District's deposits may not be returned. All deposits are collateralized with eligible securities in amounts equal to at least 105 percent of the carrying value of the deposits. Such collateral, as permitted by the Ohio Revised Code, is held in single financial institution collateral pools at Federal Reserve Banks, or at member banks of the federal reserve system, in the name of the respective depository bank and pledged as collateral against all of the uninsured public deposits it holds or as specific collateral held at the Federal Reserve Bank in the name of the Conservancy District.

At fiscal year-end, the carrying amount of the Conservancy District's deposits was \$24,255,153. Based on the criteria described in GASB Statement No. 40, "Deposits and Investment Risk Disclosures," as of December 31, 2016, \$24,223,222 of the Conservancy District's bank balance of \$24,987,848 was exposed to custodial risk as discussed above, while \$764,626 was covered by Federal Deposit Insurance Corporation.

Cash on Hand

As of December 31, 2016, the Conservancy District had \$4,400 of cash on hand.

Muskingum Watershed Conservancy District
Tuscarawas County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

NOTE 3: DEPOSITS AND INVESTMENTS (continued)

Investments

As of December 31, 2016, the Conservancy District had the following investments and maturities:

Investment Type	Fair Value	Investment Maturities			
		6 Months or Less	7 to 12 Months	13 to 24 Months	More than 24 Months
Federal Home Loan Mortgage Corporation	\$ 19,561,623	\$ -	\$ 4,022,613	\$ 4,427,433	\$ 11,111,577
Federal National Mortgage Association	22,317,115	-	9,851,042	2,751,621	9,714,452
Municipal Bonds	33,162,321	17,544,772	11,885,683	3,213,937	517,929
Money Market	107,497	107,497	-	-	-
Treasury Bonds	19,633,872	-	4,146,931	7,768,643	7,718,298
CDs	17,164,225	491,380	4,444,497	7,344,630	4,883,718
Commercial Paper	23,381,316	14,458,176	8,923,140	-	-
	<u>\$ 135,327,969</u>	<u>\$ 32,601,825</u>	<u>\$ 43,273,906</u>	<u>\$ 25,506,264</u>	<u>\$ 33,945,974</u>

The Conservancy District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs. Level 3 inputs are significant unobservable inputs. The above table identifies the Conservancy District's recurring fair value measurements as of December 31, 2016. All investments of the Conservancy District are valued using quoted market prices (Level 1 inputs).

Interest Rate Risk: As a means of limiting its exposure to fair value losses arising from rising interest rates and according to state law, the Conservancy District's investment policy limits portfolio maturities to five years or less.

Credit Risk: The FHLMC, FNMA and FHLB, and Treasuries all have Aaa or AA+ ratings from Moody's and S&P respectively. Nearly all of the securities carry the Aaa rating, which is the highest on the respective scales from Moody's. The Commercial paper is rated A-1, which is the highest rating on the scale for short term debt. Most of the municipal bond anticipation notes, and the money market funds are not rated by Moody's. The CDs are not rated by Moody's but are covered under the issuing bank FDIC.

Custodial Credit Risk: For an investment, custodial credit risk is the risk that, in the event of failure of the counterparty, the Conservancy District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Conservancy District has no investment policy dealing with investment custodial risk beyond the requirement in the State statute that prohibits payment for the investments prior to the delivery of the securities representing such investments to the treasurer or qualified trustee.

Muskingum Watershed Conservancy District
Tuscarawas County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

NOTE 3: DEPOSITS AND INVESTMENTS (continued)

Concentration of Credit Risk: The Conservancy District places no limit on the amount that may be invested in any one issuer. The following table includes the percentage to total of each investment type as of December 31, 2016.

Investment Type	Fair Value	Percent of Total
Federal Home Loan Mortgage Corporation	\$ 19,561,623	14%
Federal National Mortgage Association	22,317,115	16%
Municipal Bonds	33,162,321	25%
Money Market	107,497	0%
Treasury Bonds	19,633,872	15%
CDs	17,164,225	13%
Commercial Paper	23,381,316	17%
	<u>\$ 135,327,969</u>	<u>100%</u>

The following is the net increase in the fair value of investments during for year ending December 31, 2016.

Fair Value of Investments December 31, 2016	\$ 135,327,969
Add: Proceeds of investments sold in 2016	98,214,930
Less: Cost of investments purchased in 2016	(121,600,479)
Less: Fair value at December 31, 2015	<u>(112,170,075)</u>
Change in fair value of investments	<u>\$ (227,655)</u>

NOTE 4: RECEIVABLES

Receivables at December 31, 2016 consisted of accounts (billed user charged services), mineral rights and royalties, and delinquent maintenance assessments. All receivables are deemed collectible in full.



**Muskingum Watershed Conservancy District
Tuscarawas County, Ohio**

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2016*

NOTE 5: CAPITAL ASSETS

Proprietary capital assets – summary by category at December 31, 2016:

	Balance 12/31/2015	Additions	Deletions	Balance 12/31/2016
Capital Assets Not Being Depreciated				
Land	\$ 2,086,772	\$ 1,227,127	\$ 0	\$ 3,313,899
Construction in Progress	3,816,955	16,570,141	(4,803,958)	15,583,138
Capitalized Development Costs	1,189,495	0	0	1,189,495
Total Capital Assets Not Being Depreciated	7,093,222	17,797,268	(4,803,958)	20,086,532
Capital Assets Being Depreciated				
Land Improvements	8,283,579	456,784	0	8,740,363
Buildings	12,064,781	2,410,196	(30,185)	14,444,792
Building Improvements	2,875,927	122,062	0	2,997,989
Furniture, Fixtures and Equipment	6,926,897	322,961	(172,338)	7,077,520
Vehicles	2,399,054	338,769	(294,570)	2,443,253
Infrastructure	16,076,907	1,963,541	0	18,040,448
Total Capital Assets Being Depreciated	48,627,145	5,614,313	(497,093)	53,744,365
Less Accumulated Depreciation:				
Land Improvements	(1,458,230)	(427,273)	0	(1,885,503)
Buildings	(4,983,873)	(310,523)	51,265	(5,243,131)
Building Improvements	(1,012,160)	(99,292)	0	(1,111,452)
Furniture, Fixtures and Equipment	(4,462,091)	(685,275)	165,086	(4,982,280)
Vehicles	(1,540,829)	(335,751)	294,570	(1,582,010)
Infrastructure	(2,842,574)	(833,503)	21,284	(3,654,793)
Total Accumulated Depreciation	(16,299,757)	(2,691,617)	532,205	(18,459,169)
Total Capital Assets Being Depreciated, Net	32,327,388	2,922,696	35,112	35,285,196
Capital Assets, Net	<u>\$ 39,420,610</u>	<u>\$ 20,719,964</u>	<u>\$ (4,768,846)</u>	<u>\$ 55,371,728</u>



**Muskingum Watershed Conservancy District
Tuscarawas County, Ohio**

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2016*

NOTE 6: RISK MANAGEMENT

A. Comprehensive Liability Insurance

The Conservancy District maintains comprehensive property, equipment and casualty (liability) protection through its membership in a reinsured self-insurance program for Ohio public entities, Ohio Plan Risk Management (OPRM). This membership provides comprehensive risk management services to the District and coverage for the following:

- A. Special Form Property (Building and contents, blanket)
- B. Equipment Floaters
- C. Boiler and Machinery, including equipment breakdown
- D. Business Auto
- E. Management Liability: Directors/Officers, Employment Practices
- F. Law Enforcement Professional
- G. Commercial General Liability and Umbrella Policy
- H. Ohio Employer's Liability
- I. Employee and Public Official Surety Bonds

Settled claims resulting from these risks have not exceeded the coverage provided by the District's OPRM protection in any of the past three years and there has been no significant reduction in insurance coverage in the year 2016.

B. Self-insurance

Muskingum Watershed Conservancy District has a self-funded health insurance plan administered by third party administrator Aultcare. The plan year runs June 1 through May 31. The 2015 plan year ran June 1, 2015 through May 31, 2016. The 2016 plan year runs June 1, 2016 through May 31, 2017.

The monthly premium for the 2015 plan year for a single employee is \$869.09, \$1,364.42 for an employee plus 1, and for the family of an employee is \$2,062.21. The monthly premium for the 2016 plan year for a single employee is \$799.57, \$1,255.26 for an employee plus 1, and for the family of an employee is \$1,897.24.

The overall stop loss for the plan year 2015 is \$1,322,274 and for plan year 2016 is \$1,494,982.

The specific stop loss per occurrence was \$55,000 for plan years 2015 and 2016. For plan year 2015 and 2016, there was one instance with a special specific deductible in the amount of \$575,000 each year. There were three claims exceeding the limit for plan year 2015. When the Conservancy District pays claims or reimburses employees for medical bills in excess of the limits they are reimbursed by Arch Insurance Group for the 2015 and 2016 plan years.

**Muskingum Watershed Conservancy District
Tuscarawas County, Ohio**

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2016*

NOTE 6: RISK MANAGEMENT (continued)

The claims liability of \$170,000 at December 31, 2016, is based on an estimate provided by the third party administrator and the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid claim costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Changes in claims liability for 2016 and 2015 are as follows:

	Balance Beginning of Year	Current Year Claims	Claims Payments	Balance End of Year
2015	\$ 176,807	\$ 1,485,601	\$ 1,479,408	\$ 183,000
2016	\$ 183,000	\$ 1,439,625	\$ 1,452,625	\$ 170,000

NOTE 7 – DEFINED BENEFIT PENSION PLANS

Net Pension Asset/Liability

The net pension asset/liability reported on the statement of net position represents an asset/liability to employees for pensions. Pensions are a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services. Pensions are provided to an employee—on a deferred-payment basis—as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net pension asset/liability represents the Conservancy's proportionate share of each pension plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension plan's fiduciary net position. The net pension asset/liability calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting this estimate annually.

Ohio Revised Code limits the Conservancy's obligation for this liability to annually required payments. The Conservancy cannot control benefit terms or the manner in which pensions are financed; however, the Conservancy does receive the benefit of employees' services in exchange for compensation including pension.

GASB 68 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize

**Muskingum Watershed Conservancy District
Tuscarawas County, Ohio**

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2016*

NOTE 7 – DEFINED BENEFIT PENSION PLANS (continued)

unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each pension plan's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension asset/liability. Resulting adjustments to the net pension asset/liability would be effective when the changes are legally enforceable.

The proportionate share of each plan's unfunded benefits is presented as a long-term *net pension asset/liability* on the accrual basis of accounting. Any liability for the contractually-required pension contribution outstanding at the end of the year is included in *intergovernmental payable* on both the accrual and modified accrual bases of accounting.

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description - Conservancy employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. Conservancy employees) may elect the member-directed plan, substantially all employee members are in OPERS' traditional and combined plans; therefore, the following disclosure focuses on these two plans.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional and combined plans as per the reduced benefits adopted by SB 343 (see OPERS CAFR referenced above for additional information):

Muskingum Watershed Conservancy District
Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

NOTE 7 – DEFINED BENEFIT PENSION PLANS (continued)

Group A Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	Group B 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Group C Members not in other Groups and members hired on or after January 7, 2013
<p style="text-align: center;">State and Local</p> <p>Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit</p> <p>Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30</p>	<p style="text-align: center;">State and Local</p> <p>Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit</p> <p>Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30</p>	<p style="text-align: center;">State and Local</p> <p>Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit</p> <p>Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35</p>
<p style="text-align: center;">Public Safety</p> <p>Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit</p>	<p style="text-align: center;">Public Safety</p> <p>Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit</p>	<p style="text-align: center;">Public Safety</p> <p>Age and Service Requirements: Age 52 with 25 years of service credit or Age 56 with 15 years of service credit</p>
<p style="text-align: center;">Law Enforcement</p> <p>Age and Service Requirements: Age 52 with 15 years of service credit</p>	<p style="text-align: center;">Law Enforcement</p> <p>Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit</p>	<p style="text-align: center;">Law Enforcement</p> <p>Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit</p>
<p style="text-align: center;">Public Safety and Law Enforcement</p> <p>Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25</p>	<p style="text-align: center;">Public Safety and Law Enforcement</p> <p>Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25</p>	<p style="text-align: center;">Public Safety and Law Enforcement</p> <p>Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25</p>

Final average salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

**Muskingum Watershed Conservancy District
Tuscarawas County, Ohio**

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2016*

NOTE 7 – DEFINED BENEFIT PENSION PLANS (continued)

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

When a benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

Funding Policy - The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

	<u>State and Local</u>	<u>Public Safety</u>	<u>Law Enforcement</u>
2016 Statutory Maximum Contribution Rates			
Employer	14.00 %	18.10 %	18.10 %
Employee	10.00 %	*	**
2016 Actual Contribution Rates			
Employer:			
Pension	12.00 %	16.10 %	16.10 %
Post-employment Health Care Benefits	2.00	2.00	2.00
Total Employer	<u>14.00 %</u>	<u>18.10 %</u>	<u>18.10 %</u>
Employee	<u>10.00 %</u>	<u>12.00 %</u>	<u>13.00 %</u>

* This rate is determined by OPERS' Board and has no maximum rate established by ORC.

** This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The Conservancy's contractually required contribution was \$834,780 for 2016. Of this amount, \$60,097 is reported as an intergovernmental payable.

**Muskingum Watershed Conservancy District
Tuscarawas County, Ohio**

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2016*

NOTE 7 – DEFINED BENEFIT PENSION PLANS (continued)

Pension Assets/Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The net pension asset/liability for OPERS was measured as of December 31, 2015, and the total pension asset/liability used to calculate the net pension asset/liability was determined by an actuarial valuation as of that date. The Conservancy's proportion of the net pension asset/liability was based on the Conservancy's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS Traditional Plan	OPERS Combined Plan	Total
Proportionate Share of the Net Pension Asset	\$ 0	\$ 26,803	\$ 26,803
Proportionate Share of the Net Pension Liability	\$ 9,869,654	\$ 0	\$ 9,869,654
Proportion of the Net Pension Asset/Liability	0.05698000%	0.05508000%	
Pension Expense	\$ 1,597,101	\$ 13,731	\$ 1,610,832

At December 31, 2016, the Conservancy reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS Traditional Plan	OPERS Combined Plan	Total
Deferred Outflows of Resources			
Net difference between projected and actual earnings on pension plan investments	\$ 2,901,062	\$ 11,572	\$ 2,912,634
Changes in proportionate share	448,259	0	448,259
Conservancy District contributions subsequent to the measurement date	811,542	23,238	834,780
Total Deferred Outflows of Resources	<u>\$ 4,160,863</u>	<u>\$ 34,810</u>	<u>\$ 4,195,673</u>
Deferred Inflows of Resources			
Differences between expected and actual experience	\$ 190,701	\$ 12,230	\$ 202,931
Changes in proportionate share	0	3,030	3,030
Total Deferred Inflows of Resources	<u>\$ 190,701</u>	<u>\$ 15,260</u>	<u>\$ 205,961</u>

\$834,780 reported as deferred outflows of resources related to pension resulting from Conservancy contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability or addition of the net pension asset in the year ending December 31, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

**Muskingum Watershed Conservancy District
Tuscarawas County, Ohio**

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2016*

NOTE 7 – DEFINED BENEFIT PENSION PLANS (continued)

Year Ending December 31:	OPERS Traditional Plan	OPERS Combined Plan	Total
2017	\$ 841,320	\$ 1,068	\$ 842,388
2018	887,706	1,068	888,774
2019	773,084	1,066	774,150
2020	656,510	746	657,256
2021	0	(1,906)	(1,906)
Thereafter	0	(5,730)	(5,730)
	<u>\$ 3,158,620</u>	<u>\$ (3,688)</u>	<u>\$ 3,154,932</u>

Actuarial Assumptions - OPERS

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension asset/liability in the December 31, 2015, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Information	Traditional Pension Plan	Combined Pension Plan
Wage Inflation	3.75 percent	3.75 percent
Future Salary Increases, including inflation	including wage inflation at 3.75 percent	including wage inflation at 3.75 percent
COLA or Ad Hoc COLA	3.00 percent, simple	3.00 percent
Investment Rate of Return	8.00 percent	8.00 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

Mortality rates were based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

**Muskingum Watershed Conservancy District
Tuscarawas County, Ohio**

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2016*

NOTE 7 – DEFINED BENEFIT PENSION PLANS (continued)

The most recent experience study was completed for the five year period ended December 31, 2010.

The long-term rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, the annuitized accounts of the Member-Directed Plan and the VEBA Trust. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The money weighted rate of return, net of investments expense, for the Defined Benefit portfolio is 0.40 percent for 2015.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2015 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.31 %
Domestic Equities	20.70	5.84
Real Estate	10.00	4.25
Private Equity	10.00	9.25
International Equities	18.30	7.40
Other Investments	18.00	4.59
Total	100.00 %	5.27 %

Discount Rate The discount rate used to measure the total pension asset/liability was eight percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore,

**Muskingum Watershed Conservancy District
Tuscarawas County, Ohio**

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2016*

NOTE 7 – DEFINED BENEFIT PENSION PLANS (continued)

the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension asset/liability.

Sensitivity of the Conservancy's Proportionate Share of the Net Pension Asset/Liability to Changes in the Discount Rate The following table presents the Conservancy's proportionate share of the net pension asset/liability calculated using the current period discount rate assumption of eight percent, as well as what the Conservancy's proportionate share of the net pension asset/liability would be if it were calculated using a discount rate that is one-percentage-point lower (seven percent) or one-percentage-point higher (nine percent) than the current rate:

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
Conservancy District's proportionate share of the net pension (asset)/liability:			
Traditional Plan	\$ 14,170,232	9,869,654	\$ 4,443,569
Combined Plan	(434)	(26,803)	(37,784)

NOTE 8 – POST-EMPLOYMENT BENEFITS

Ohio Public Employees Retirement System

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; the Member-Directed Plan – a defined contribution plan; and the Combined Plan – a cost sharing, multiple employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains two cost-sharing multiple-employer defined benefit post-employment health care trusts, which fund multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients of both the Traditional Pension and the Combined plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including OPERS sponsored 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 20 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 Postemployment Benefit (OPEB) as described in GASB Statement 45. Please see the Plan Statement in the OPERS 2015 CAFR details.

**Muskingum Watershed Conservancy District
Tuscarawas County, Ohio**

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2016*

NOTE 8 – POST-EMPLOYMENT BENEFITS (continued)

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

OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

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 to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2016, State and Local employers contributed at a rate of 14.0 percent of earnable salary and Public Safety and Law Enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

OPERS maintains three health care trusts. The two cost-sharing, multiple-employer trusts, the 401(h) Health Care Trust and the 115 Health Care Trust, work together to provide health care funding to eligible retirees of the Traditional Pension and Combined plans. The third trust is a Voluntary Employee's Beneficiary Association (VEBA) that provides funding for a Retiree Medical Account for Member-Directed Plan members. Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 2.0 percent during calendar year 2016 as recommended by OPERS' actuary. The Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited to the VEBA for participants in the Member-Directed Plan for 2016 was 4.0 percent.

The Conservancy's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2016, 2015, and 2014 were \$131,851, \$139,227 and \$128,533, respectively. For 2016, 93 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2015 and 2014.

**Muskingum Watershed Conservancy District
Tuscarawas County, Ohio**

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2016*

NOTE 9: LEGAL PROCEEDINGS

The Conservancy District 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 Conservancy District's financial position.

NOTE 10: LONG-TERM OBLIGATIONS

The changes in the Conservancy District's long-term obligations during the fiscal year 2016 were as follows:

	Principal Outstanding			Principal Outstanding		Amount Due in
	12/31/2015	Additions	Reductions	12/31/2016		One Year
Long Term Obligations:						
OWDA #2162 - 5.56%	\$ 274,986	\$ 0	\$ (26,104)	\$ 248,882		\$ 27,576
OWDA #5413 - 0%	132,220	0	(9,444)	122,776		9,444
OWDA #5575 - 3.25%	496,701	0	(27,308)	469,393		28,203
OWDA #5558 - 3.25%	22,980	0	(1,320)	21,660		1,363
OWDA #6104 - 3.99%	0	408,074	(408,074)	0		0
<i>Total</i>	926,887	408,074	(472,250)	862,711		66,586
Other Long Term Obligations:						
Capital Leases	40,258	135,329	(46,107)	129,480		22,236
Net Pension Liability - See note 7	6,193,022	3,676,632	0	9,869,654		0
Compensated Absences	689,184	106,450	(72,109)	723,525		77,748
Total other long-term obligations	6,922,464	3,918,411	(118,216)	10,722,659		99,984
<i>Total Long-Term Liabilities:</i>	\$7,849,351	\$4,326,485	\$ (590,466)	\$ 11,585,370		\$ 166,570

Ohio Water Development Authority Loans

In 1999, the Conservancy District was awarded a loan from the Ohio Water Development Authority (OWDA) in the amount of \$550,692. The proceeds of this loan are for the construction of a 75,000 and 10,000 gallon water tank. Also, a 3,807 linear feet of 6" water line and 3,676 linear feet of 4" water line are being constructed with these proceeds. All construction is at Tappan Lake Park. This loan agreement has a term of twenty-five years and matures July 1, 2024. Principal and interest payments are due January 1 and July 1, annually.

In 2009 the Conservancy District was awarded a loan from OWDA in the amount of \$188,884. The proceeds of this loan were used for painting of a water tower. The loan is interest-free and matures on January 1, 2030.

In 2010, the Conservancy District was awarded a loan from OWDA in the amount of \$637,001 for improvements to the Sites Lake Cottage Area wastewater treatment plant. The loan has an interest rate of 3.25 percent and matures on July 1, 2030.

Muskingum Watershed Conservancy District
Tuscarawas County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

NOTE 10: LONG-TERM OBLIGATIONS (continued)

The Conservancy District was awarded a \$30,065 loan from OWDA in 2010 for an abandoned water well capping project. The loan has an interest rate of 3.25 percent and matures on January 1, 2030.

In 2012 the Conservancy District was awarded a \$1,500,000 planning loan from OWDA for studies to develop the Black Fork Subdistrict official plan. As of December 31, 2015, only \$661,941 had been drawn down. This loan required repayment beginning in 2013 based upon the full amount of the loan. During 2016, the Conservancy District repaid more than it had drawn down. \$513,744 is shown as a prepaid which represents the amount in excess of the amount drawn down that has been paid to OWDA. Since the full amount was not drawn down, the amortization schedule is not complete, so it is not reflected in the table below.

The annual requirements to retire debt are as follows:

	Ohio Water Development Authority Loans	
	Principal	Interest
2017	\$ 66,586	\$ 29,181
2018	69,109	26,658
2019	71,751	24,015
2020	74,519	21,247
2021	77,419	18,347
2022-2026	327,227	49,017
2027-2031	176,100	9,710
	<u>\$ 862,711</u>	<u>\$ 178,175</u>

NOTE 11: CAPITAL LEASES – LESSEE DISCLOSURE

The Conservancy District has entered into capitalized leases for the acquisition of vehicles and equipment. These leases meet the criteria of a capital lease as they transfer benefits and risks of ownership to the lessee.

The assets acquired by the leases have been capitalized in the amount of \$135,329, which is equal to the present value of the future minimum lease payments at the time of acquisition. Accumulated depreciation was \$13,533 as of December 31, 2016, leaving a current book value of \$121,796. A corresponding liability is recorded and is reduced for each required principal payment.

The following is a schedule of the future long-term minimum lease payments required under the capital leases and the present value of the minimum lease payments as of December 31, 2016:

**Muskingum Watershed Conservancy District
Tuscarawas County, Ohio**

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2016*

NOTE 11: CAPITAL LEASES – LESSEE DISCLOSURE (continued)

		Capital Leases
Fiscal Year Ending December 31:	2017	\$ 34,919
	2018	34,919
	2019	34,919
	2020	34,919
	2021	<u>25,893</u>
Less: amount representing interest at the Conservancy District's incremental borrowing rate of interest		<u>(36,089)</u>
Present Value of minimum lease payments		<u><u>\$ 129,480</u></u>

NOTE 12: OPERATING LEASE

On June 17, 2011, the Conservancy District (the "Lessor") entered into a lease agreement with Gulfport Energy Corporation (the "Lessee"). The Conservancy District leased approximately 6,468 acres of land at Clendening Reservoir to the Lessee. The Lessee will pay the Conservancy District lease royalty payments of 16%. Several wells have been drilled under the terms of this lease agreement and additional rental payments are also currently being paid on an annual basis for any undeveloped acreage.

On May 7, 2012, the Conservancy District (the "Lessor") entered into a lease agreement with Chesapeake Exploration, L.L.C. (the "Lessee"). The Conservancy District leased approximately 3,700 acres of land at Leesville Reservoir to the Lessee. The Lessee will pay the Conservancy District lease royalty payments of 20%. Several wells have been drilled under the terms of this lease agreement and additional rental payments will commence in 2017 on an annual basis for any undeveloped acreage.

On February 21, 2013, the Conservancy District (the "Lessor") entered into a lease with Antero Resources (the "Lessee") for an initial term of 5 years with the option to extend. The Conservancy District leased approximately 7,000 acres of land at Seneca Lake. The lessee will pay the Conservancy District lease royalty payments of 20%. Several wells have been drilled under the terms of this lease agreement.

On April 22, 2014, the Conservancy District (the "Lessor") entered into a lease with Antero Resources (the "Lessee") for an initial term of 5 years with the option to extend. The Conservancy District leased approximately 6,300 acres of land at Piedmont Reservoir. The Lessee will pay the Conservancy District royalty payments of 20%. One well has been drilled to date under the terms of this lease agreement.

Muskingum Watershed Conservancy District
Tuscarawas County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

NOTE 13: CONTRACTUAL COMMITMENTS

As of December 31, 2016, the Conservancy District had contractual commitments for the following projects:

	Contractual Commitment	Expended	Balance 12/31/2016
Bolivar Dam - Army Corps of Engineers	\$ 37,951,380	\$ 20,932,589	\$ 17,018,791
Dover Dam - Army Corps of Engineers	2,070,000	2,051,887	18,113
Master Plan Implementation Program Mgt.	2,420,000	2,385,774	34,226
Tappan Lake Dredging	10,429,611	9,565,510	864,101
Nimishillen Basin Flood Warning & Maps	500,000	200,000	300,000
Blackfork Subdistrict Development	505,475	402,355	103,120
Tappan ADA Restroom	853,759	533,533	320,226
Seneca Parkside Campground Final Design	524,017	335,886	188,131
Atwood Campground Area 20	6,795,392	272,891	6,522,501
Seneca Beach Concession Building	549,707	54,970	494,737
Seneca Parkside Sanitary Sewer	941,339	-	941,339
Districtwide Restroom Construction	823,683	-	823,683
Pleasant Hill Campground Area 22	2,876,024	-	2,876,024

NOTE 14: SUBSEQUENT EVENTS

At the September 2016 Board of Directors meeting, the Board approved the transfer of Kokosing campground back to the U.S. Army Corps of Engineers (USACE) effective for the 2017 season. This campground was under lease from the USACE. The USACE approved this transfer in March of 2017.

At the November 2016 Board of Directors meeting, the Board approved the purchase of Leesville Petersburg marina for \$600,000. This sale closed in February of 2017. The Conservancy District has entered into a lease/concession arrangement for operation of the marina.

At the January 2017 Board of Directors meeting, the Board authorized the bid and award of the Tappan East Campground project. Engineers estimate of construction is \$5,750,000.

At the January 2017 Board of Directors meeting, the board authorized the purchase agreement for a property in New Philadelphia, OH which will be used as a field services office. The purchase price of the property was \$1,200,000 and the Conservancy District closed on the property in February of 2017.

Muskingum Watershed Conservancy District
Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

NOTE 14: SUBSEQUENT EVENTS (continued)

At the February 2017 Board of Directors meeting, the board approved entering into contracts totaling \$1,631,740 for park master plan construction services for the 2017 construction year.

NOTE 15: BLENDED COMPONENT UNITS

Black Fork, Buffalo Creek, Chippewa and Duck Creek Subdivisions are blended component units under criteria of GASB Statement 61. The following represents combining financial statements for the year ended 2016.



Muskingum Watershed Conservancy District
Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

NOTE 15: BLENDED COMPONENT UNITS (continued)

COMBINING STATEMENT OF NET POSITION

	Muskingum Watershed Conservancy District	Subdistricts			Eliminating Entries	Total
	Black Fork	Buffalo Creek	Chippewa	Duck Creek		
Assets						
<i>Current Assets:</i>						
Equity in Pooled Cash and Investments	\$ 158,773,587	\$ 0	\$ 0	\$ 805,509	\$ 8,426	\$ 159,587,522
Accrued Interest	29,556	0	0	0	0	29,556
Accounts Receivable	1,081,136	0	0	0	(35,206)	1,045,930
Prepays	513,744	0	0	0	0	513,744
Maintenance Assessments Receivable	1,231,634	0	0	14,795	0	1,246,429
<i>Total Current Assets</i>	<u>161,629,657</u>	<u>0</u>	<u>0</u>	<u>820,304</u>	<u>(35,206)</u>	<u>162,423,181</u>
<i>Non-Current Assets:</i>						
Capitalized Costs	980,130	0	0	0	0	980,130
Non-Depreciable Capital Assets	18,897,037	1,822	27,593	1,154,680	5,400	20,086,532
Depreciable Capital Assets, Net	35,252,595	0	0	32,601	0	35,285,196
Net Pension Asset	26,803	0	0	0	0	26,803
<i>Total Non-Current Assets</i>	<u>55,156,565</u>	<u>1,822</u>	<u>27,593</u>	<u>1,187,281</u>	<u>5,400</u>	<u>56,378,661</u>
<i>Total Assets</i>	<u>216,786,222</u>	<u>1,822</u>	<u>27,593</u>	<u>2,007,585</u>	<u>(35,206)</u>	<u>218,801,842</u>
Deferred Outflows of Resources						
Pension	4,195,673	0	0	0	0	4,195,673
<i>Total Deferred Outflows of Resources</i>	<u>4,195,673</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,195,673</u>
Liabilities						
<i>Current Liabilities:</i>						
Accounts Payable	178,901	1,822	27,593	21,829	6,037	200,976
Contracts Payable	729,898	0	0	0	0	729,898
Retainage Payable	398,534	0	0	0	0	398,534
Performance Bond Payable	57,000	0	0	0	0	57,000
Escrow Land Rentals	175	0	0	0	0	175
Escrow Funds Payable	379	0	0	0	0	379
Due to Other Governments	159,697	0	0	0	0	159,697
Accrued Wages and Benefits	281,791	0	0	0	0	281,791
Accrued Interest Payable	100	0	0	0	0	100
Accrued Life Insurance	7,754	0	0	0	0	7,754
Claims Payable	170,000	0	0	0	0	170,000
Advances	166,555	0	0	0	0	166,555
Compensated Absences	77,748	0	0	0	0	77,748
Capital Leases Payable	22,236	0	0	0	0	22,236
OWDA Loans Payable	66,586	0	0	0	0	66,586
<i>Total Current Liabilities</i>	<u>2,317,354</u>	<u>1,822</u>	<u>27,593</u>	<u>21,829</u>	<u>6,037</u>	<u>2,339,429</u>
<i>Long-Term Liabilities:</i>						
Compensated Absences - net of current portion	645,777	0	0	0	0	645,777
Capital Leases Payable - net of current portion	107,244	0	0	0	0	107,244
OWDA Loans Payable - net of current portion	796,125	0	0	0	0	796,125
Net Pension Liability	9,869,654	0	0	0	0	9,869,654
<i>Total Long-Term Liabilities</i>	<u>11,418,800</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,418,800</u>
<i>Total Liabilities</i>	<u>13,736,154</u>	<u>1,822</u>	<u>27,593</u>	<u>21,829</u>	<u>(35,206)</u>	<u>13,758,229</u>
Deferred Inflows of Resources						
Pension	205,961	0	0	0	0	205,961
<i>Total Deferred Inflows of Resources</i>	<u>205,961</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>205,961</u>
Net Position						
Net Investment in Capital Assets	52,173,445	1,822	27,593	1,187,281	5,400	53,395,541
Restricted for Maintenance Assessment	10,556,732	0	0	798,475	0	11,355,207
Unrestricted	144,309,603	(1,822)	(27,593)	0	2,389	144,282,577
<i>Total Net Position</i>	<u>\$ 207,039,780</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,985,756</u>	<u>\$ 7,789</u>	<u>\$ 209,033,325</u>

Muskingum Watershed Conservancy District
Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

NOTE 15: BLENDED COMPONENT UNITS (continued)

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

	Muskingum	Subdistricts				Eliminating	Total
	Watershed	Black	Buffalo	Chippewa	Duck		
	Conservancy						
	District						
Operating Revenues							
Water Sales	\$ 832,311	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 832,311
Water and sewer systems	102,942	0	0	0	0	0	102,942
Timber Sales	489,032	0	0	0	0	0	489,032
Pine/Pulpwood Sales	106,621	0	0	0	0	0	106,621
Mineral rights and royalties	7,600,835	0	0	0	0	0	7,600,835
Share Crop	398,209	0	0	0	0	0	398,209
Cottage Sites and Clubs	2,760,522	0	0	0	0	0	2,760,522
Marina operations	1,651,083	0	0	0	0	0	1,651,083
Marina camping	427,845	0	0	0	0	0	427,845
Fishing rights	62,648	0	0	0	0	0	62,648
Beach facilities	197,196	0	0	0	0	0	197,196
Vacation cabin	462,858	0	0	0	0	0	462,858
Park camping	5,056,050	0	0	0	0	0	5,056,050
Parks - Special Events	130,142	0	0	0	0	0	130,142
Admissions - park facilities	184,606	0	0	0	0	0	184,606
Miscellaneous income	110,674	0	0	0	0	0	110,674
<i>Total Operating Revenues</i>	<i>20,573,574</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>20,573,574</i>
Operating Expenses							
Water Sales	146,343	0	0	0	0	0	146,343
Water Quality	975,777	0	0	0	0	0	975,777
Vehicles and equipment	469,367	0	0	0	0	0	469,367
Dam safety/upgrades	1,251,748	0	0	585,700	0	0	1,837,448
Boundary survey	76,167	0	0	0	0	0	76,167
Conservation	268,531	0	0	0	0	0	268,531
Reservoir Maintenance	22,221	0	0	0	0	0	22,221
Information Systems/Technology	537,863	0	0	0	0	0	537,863
Shoreline Protection	299,858	0	0	0	0	0	299,858
Share crop	256,403	0	0	0	0	0	256,403
Mineral operation	481,735	0	0	0	0	0	481,735
Watershed management	617,500	0	0	0	0	0	617,500
Beach facilities	271,832	0	0	0	0	0	271,832
Office building	266,715	0	0	0	0	0	266,715
Administrative and finance	1,881,678	0	0	0	0	0	1,881,678
Engineering	294,128	0	0	0	0	0	294,128
Planning and development	224,013	0	0	0	0	0	224,013
GIS and Parcel Development	286,815	0	0	0	0	0	286,815
Forestry maintenance	278,125	0	0	0	0	0	278,125
Park camping	2,494,779	0	0	0	0	0	2,494,779
Park Master Planning	3,108,706	0	0	0	0	0	3,108,706
Cottage sites and clubs	1,220,454	0	0	0	0	0	1,220,454
General park facilities	3,837,519	0	0	0	0	0	3,837,519
Vacation cabin	132,680	0	0	0	0	0	132,680
Marina operation	1,415,647	0	0	0	0	0	1,415,647

Muskingum Watershed Conservancy District
Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

NOTE 15: BLENDED COMPONENT UNITS (continued)

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

	Muskingum Watershed Conservancy District	Subdistricts				Eliminating Entries	Total
		Black Fork	Buffalo Creek	Chippewa	Duck Creek		
							(Continued)
Water and sewer system	\$ 725,332	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 725,332
Lake patrol operation	353,066	0	0	0	0	0	353,066
Education and public information	326,362	0	0	0	0	0	326,362
Safety expenses	208,706	0	0	0	0	0	208,706
Recreation maintenance	39,840	0	0	0	0	0	39,840
Parks - special events	155,264	0	0	0	0	0	155,264
PWM	559,011	0	0	0	0	0	559,011
Sediment Removal	33,226	0	0	0	0	0	33,226
Depreciation	2,686,897	0	0	4,720	0	0	2,691,617
<i>Total Operating Expenses</i>	<i>26,204,308</i>	<i>0</i>	<i>0</i>	<i>590,420</i>	<i>0</i>	<i>0</i>	<i>26,794,728</i>
<i>Operating Loss</i>	<i>(5,630,734)</i>	<i>0</i>	<i>0</i>	<i>(590,420)</i>	<i>0</i>	<i>0</i>	<i>(6,221,154)</i>
Non-Operating Revenues (Expenses)							
Maintenance assessments	5,552,143	0	0	380,503	0	0	5,932,646
Grants	714,223	0	0	0	0	0	714,223
Interest on investments	900,397	0	0	714	5	0	901,116
Debt retirement - Interest	(49,980)	0	0	0	0	0	(49,980)
<i>Total Non-Operating Revenues (Expenses)</i>	<i>7,116,783</i>	<i>0</i>	<i>0</i>	<i>381,217</i>	<i>5</i>	<i>0</i>	<i>7,498,005</i>
<i>Income (loss) before Contributions</i>	<i>1,486,049</i>	<i>0</i>	<i>0</i>	<i>(209,203)</i>	<i>5</i>	<i>0</i>	<i>1,276,851</i>
Capital Contributions	1,049,077	0	0	0	0	0	1,049,077
<i>Change in Net Position</i>	<i>2,535,126</i>	<i>0</i>	<i>0</i>	<i>(209,203)</i>	<i>5</i>	<i>0</i>	<i>2,325,928</i>
Net Position - Beginning of Year	204,504,654	0	0	2,194,959	7,784	0	206,707,397
Net Position - End of Year	\$ 207,039,780	\$ 0	\$ 0	\$ 1,985,756	\$ 7,789	\$ 0	\$ 209,033,325



Muskingum Watershed Conservancy District
Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

NOTE 15: BLENDED COMPONENT UNITS (continued)

COMBINING STATEMENT OF CASH FLOWS

	Muskingum Watershed Conservancy District	Black Fork	Subdistricts Buffalo Creek	Chippewa	Duck Creek	Eliminating Entries	Total
Cash flows from Operating Activities:							
Cash Received from Customers	\$ 21,895,985	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 21,895,985
Cash Payments to Suppliers for Goods and Services	(13,492,287)	0	0	(515,154)	0	0	(14,007,441)
Cash Payments for Employees Services and Benefits	(9,915,464)	0	0	(96,885)	0	0	(10,012,349)
<i>Net Cash Used for Operating Activities</i>	<i>(1,511,766)</i>	<i>0</i>	<i>0</i>	<i>(612,039)</i>	<i>0</i>	<i>0</i>	<i>(2,123,805)</i>
Cash Flows from Noncapital Financing Activities:							
Proceeds from OWDA Loans	408,074	0	0	0	0	0	408,074
Principal Payments on OWDA Loans	(444,942)	0	0	0	0	0	(444,942)
Intergovernmental Grants	54,886	0	0	0	0	0	54,886
Maintenance Assessments	0	0	0	340,340	0	0	340,340
Interest Paid on Debt	(31,449)	0	0	0	0	0	(31,449)
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<i>(13,431)</i>	<i>0</i>	<i>0</i>	<i>340,340</i>	<i>0</i>	<i>0</i>	<i>326,909</i>
Cash Flows from Capital and Related Financing Activities:							
Acquisition of Capital Assets	(17,053,270)	0	0	0	0	0	(17,053,270)
Maintenance Assessments	5,690,137	0	0	0	0	0	5,690,137
Intergovernmental Grants	659,337	0	0	0	0	0	659,337
Principal Payments on OWDA Loans	(27,308)	0	0	0	0	0	(27,308)
Principal Payments on Capital Leases	(46,107)	0	0	0	0	0	(46,107)
Interest Paid on Debt	(18,531)	0	0	0	0	0	(18,531)
<i>Net Cash Used for Capital and Related Financing Activities</i>	<i>(10,795,742)</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>(10,795,742)</i>
Cash Flows from Investing Activities:							
Receipts of Interest	1,128,057	0	0	714	5	0	1,128,776
Payments for Purchase of Investments	(121,600,479)	0	0	0	0	0	(121,600,479)
Proceeds from Sale of Investments	98,214,930	0	0	0	0	0	98,214,930
<i>Net Cash Provided by (Used for) Investing Activities</i>	<i>(22,257,492)</i>	<i>0</i>	<i>0</i>	<i>714</i>	<i>5</i>	<i>0</i>	<i>(22,256,773)</i>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	<i>(34,578,431)</i>	<i>0</i>	<i>0</i>	<i>(270,985)</i>	<i>5</i>	<i>0</i>	<i>(34,849,411)</i>
<i>Cash and Cash Equivalents Beginning of Year</i>	<i>58,024,049</i>	<i>0</i>	<i>0</i>	<i>1,076,494</i>	<i>8,421</i>	<i>0</i>	<i>59,108,964</i>
<i>Cash and Cash Equivalents End of Year</i>	<i>\$ 23,445,618</i>	<i>\$ 0</i>	<i>\$ 0</i>	<i>\$ 805,509</i>	<i>\$ 8,426</i>	<i>\$ 0</i>	<i>\$ 24,259,553</i>
Reconciliation of Operating Loss To Net Cash Used by Operating Activities:							
Operating Loss	\$ (5,630,734)	\$ 0	\$ 0	\$ (590,420)	\$ 0	\$ 0	\$ (6,221,154)
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:							
Depreciation	2,686,897	0	0	4,720	0	0	2,691,617
(Increase) Decrease in Assets:							
Capitalized Costs	(488,443)	0	0	0	0	0	(488,443)
Accounts Receivable	1,322,411	0	0	0	0	0	1,322,411
Prepays	96,323	0	0	0	0	0	96,323
Assets held for resale	0	0	0	0	0	0	0
Accrued Interest	(23,406)	0	0	0	0	0	(23,406)
Net Pension Asset	(10,081)	0	0	0	0	0	(10,081)
Deferred Outflows	(2,982,558)	0	0	0	0	0	(2,982,558)
Increase (Decrease) in Liabilities:							
Accounts Payable	(338,018)	0	0	(22,039)	0	0	(360,057)
Performance Bonds payable	26,600	0	0	(4,300)	0	0	22,300
Escrow Funds Payable	323	0	0	0	0	0	323
Advances	15,262	0	0	0	0	0	15,262
Claims Payable	(13,000)	0	0	0	0	0	(13,000)
Accrued Wages and Benefits	21,902	0	0	0	0	0	21,902
Accrued Life Insurance	(2,599)	0	0	0	0	0	(2,599)
Compensated Absences	34,342	0	0	0	0	0	34,342
Due to other governments	4,321	0	0	0	0	0	4,321
Net Pension Liability	3,676,633	0	0	0	0	0	3,676,633
Deferred Inflows	92,059	0	0	0	0	0	92,059
<i>Net Cash Used for Operating Activities</i>	<i>\$ (1,511,766)</i>	<i>\$ 0</i>	<i>\$ 0</i>	<i>\$ (612,039)</i>	<i>\$ 0</i>	<i>\$ 0</i>	<i>\$ (2,123,805)</i>
Reconciliation of cash and investments reported on the Statement of Net Position to cash and cash equivalents reported on the Statement of Cash Flows:							
Statement of Net Position cash and cash equivalents and investments	\$ 158,773,587	\$ 0	\$ 0	\$ 805,509	\$ 8,426	\$ 0	\$ 159,587,522
Investments included in balances above that are not cash equivalents	(135,327,969)	0	0	0	0	0	(135,327,969)
Cash and Cash equivalents reported on Statement of Cash Flows	\$ 23,445,618	\$ 0	\$ 0	\$ 805,509	\$ 8,426	\$ 0	\$ 24,259,553

Noncash Capital Financing Activities:

During 2016, \$135,329 of capital assets were acquired on capital leases.
During 2016, \$1,049,077 of capital assets were donated to the Conservancy District.
At December 31, 2016, the Conservancy District purchased \$1,128,432 in capital assets on account.
At December 31, 2015, the Conservancy District purchased \$755,369 in capital assets on account.

Muskingum Watershed Conservancy District
Tuscarawas County, Ohio
Required Supplementary Information
Schedule of the District's Proportionate Share of the Net Pension Asset/Liability
Last Three Years (1)

	2016	2015	2014
Ohio Public Employees' Retirement System (OPERS) - Traditional Plan			
District's Proportion of the Net Pension Liability (Asset)	0.0569800%	0.0513470%	0.0513470%
District's Proportionate Share of the Net Pension Liability (Asset)	\$ 9,869,654	\$ 6,193,022	\$ 6,053,142
District's Covered-Employee Payroll	\$ 6,762,850	\$ 7,145,392	\$ 6,359,308
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	1.459392712	0.86671555	0.951855456
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	81.08%	86.45%	86.36%
Ohio Public Employees' Retirement System (OPERS) - Combined Plan			
District's Proportion of the Net Pension Liability (Asset)	0.0550800%	0.0434300%	0.0434300%
District's Proportionate Share of the Net Pension Liability (Asset)	\$ 26,803	\$ (16,722)	\$ (4,557)
District's Covered-Employee Payroll	\$ 193,650	\$ 201,717	\$ 159,883
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	0.138409502	0.082896322	0.028502698
Plan Fiduciary Net Position as a Percentage of the Total Pension Asset	116.90%	114.83%	104.56%

(1) Information prior to 2014 is not available.



Muskingum Watershed Conservancy District
Tuscarawas County, Ohio
Required Supplementary Information
Schedule of District Contributions
Last Four Years (1)

	2016	2015	2014	2013
Ohio Public Employees' Retirement System (OPERS) - Traditional Plan				
Contractually Required Contribution	\$ 811,542	\$ 857,447	\$ 763,117	\$ 736,558
Contributions in Relation to the Contractually Required Contribution	<u>(811,542)</u>	<u>(857,447)</u>	<u>(763,117)</u>	<u>(736,558)</u>
Contribution deficiency (excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
District's covered-employee payroll	\$ 6,762,850	\$ 7,145,392	\$ 6,359,308	\$ 5,665,831
Contributions as a percentage of covered-employee payroll	12.00%	12.00%	12.00%	13.00%
Ohio Public Employees' Retirement System (OPERS) - Combined Plan				
Contractually Required Contribution	\$ 23,238	\$ 24,206	\$ 19,186	\$ 18,549
Contributions in Relation to the Contractually Required Contribution	<u>(23,238)</u>	<u>(24,206)</u>	<u>(19,186)</u>	<u>(18,549)</u>
Contribution deficiency (excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
District's covered-employee payroll	\$ 193,650	\$ 201,717	\$ 159,883	\$ 142,685
Contributions as a percentage of covered-employee payroll	12.00%	12.00%	12.00%	13.00%

(1) Information prior to 2013 is not available.



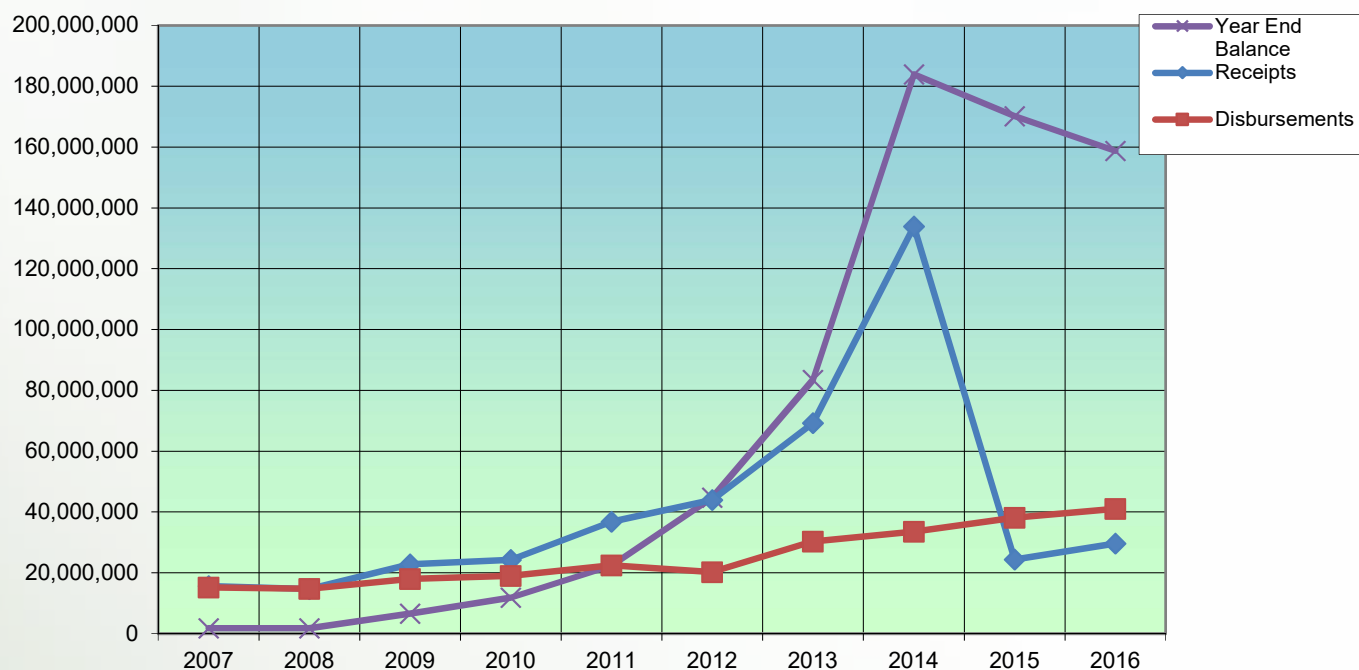


Appendix



Year End Cash Balance/Receipts and Disbursements

From 2007-2016



Notes:

2008 Maintenance assessment levied

2009 Maintenance assessment collections begin

2010 Atwood Lodge closed

Piedmont Marina acquired

2011 Bonus payment for Utica shale lease for Clendening Lake received

2012 Bonus payment for Utica shale lease for Leesville Lake received

Seneca Marina Acquired

2013 Bonus payment for Utica shale lease for Seneca Lake received

2014 Bonus payment for Utica shale lease for Piedmont Lake received

Clendening Marina Acquired

2015 Maintenance assessment collections reduced by 50% as approved by the Board

Land and Forestry Operations

Total Cash Receipts by Reservoir - 2016

	Agricultural, Building, and Lot- Acres Leased	Land and Building Rentals	Gas, Oil, Stone, Coal	Cash Rent and Sharecrops	Timber	Pulpwood	Totals
Atwood		1,000	147,104		-		148,104
Beach City	60.35 acres		6,099	29,613			35,712
Bolivar			3,655		-	-	3,655
Charles Mill	24 acres	35	10,849	2,088	-	-	12,972
Clendening			2,063,024		156,892	4,622	2,224,538
Dover			15,851		-	-	15,851
Leesville			1,231,758		-	11,376	1,243,134
Mohawk	915.33 acres		15,912	222,419	238,188	-	476,519
Mohicanville			-				0
Piedmont			12,798		-	-	12,798
Pleasant Hill	150.7 acres	2,475	8,070	13,593	78,643	13,925	116,706
Seneca		7,300	4,082,407	-	14,258	17,637	4,121,602
Tappan	155 acres	1,075	325	-	1,051	59,061	61,512
Wills Creek	534.25 acres	4,027	2,984	130,496	-		137,507
Totals	1,839.63	15,912	7,600,836	398,209	489,032	106,621	8,610,610

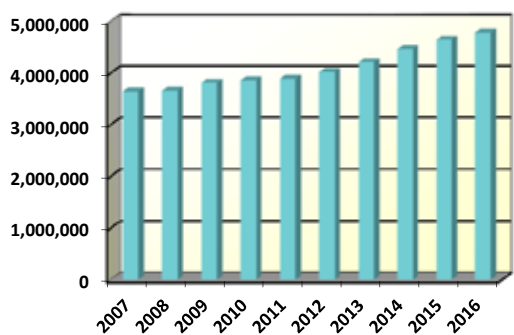
Recreation Operations

Total Cash Receipts by Reservoir - 2016

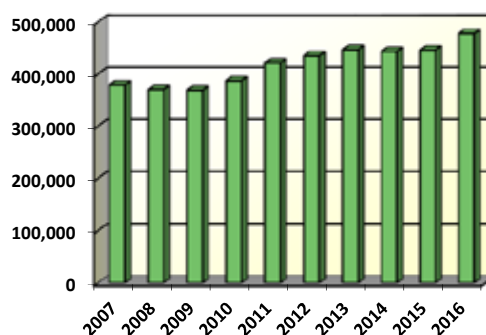
	ODNR Division of Watercraft	Lake Patrol	Cottages, Clubs, and Dock Sites	Road, Water and Sewer Maintenance	Marina Operations	Park Operations	Total Recreation
Atwood	\$ 8,733.00	\$ 4,000.00	\$ 857,594.00		\$ 246,764.00	\$ 1,569,648.00	\$ 2,686,739.00
Beach City	\$ 1,103.00						\$ 1,103.00
Bolivar			\$ 2,138.00				\$ 2,138.00
Charles Mill	\$ 4,313.00	\$ 4,000.00	\$ 407,863.00	\$ 54,225.00	\$ 94,073.00	\$ 749,969.00	\$ 1,314,443.00
Clendening	\$ 4,195.00	\$ 4,000.00	\$ 4,002.00		\$ 483,626.00	\$ 11,250.00	\$ 507,073.00
Dover							\$ -
Leesville	\$ 10,203.00	\$ 4,000.00	\$ 271,297.00		\$ 81,120.00	\$ 96,331.00	\$ 462,951.00
Kokosing						\$ 74,222.00	\$ 74,222.00
Mohicanville							\$ -
Piedmont	\$ 6,135.00	\$ 4,000.00	\$ 229,204.00		\$ 565,395.00		\$ 804,734.00
Pleasant Hill	\$ 10,736.00	\$ 4,000.00	\$ 186,189.00		\$ 70,447.00	\$ 829,518.00	\$ 1,100,890.00
Seneca	\$ 7,034.00	\$ 4,000.00	\$ 473,486.00	\$ 39,975.00	\$ 486,229.00	\$ 1,489,226.00	\$ 2,499,950.00
Tappan	\$ 9,133.00	\$ 4,000.00	\$ 309,749.00		\$ 54,566.00	\$ 1,274,481.00	\$ 1,651,929.00
Wills Creek	\$ 1,063.00		\$ 19,000.00				\$ 20,063.00
Totals	\$ 62,648.00	\$ 32,000.00	\$ 2,760,522.00	\$ 94,200.00	\$ 2,082,220.00	\$ 6,094,645.00	\$ 11,126,235.00

Major Revenue Sources

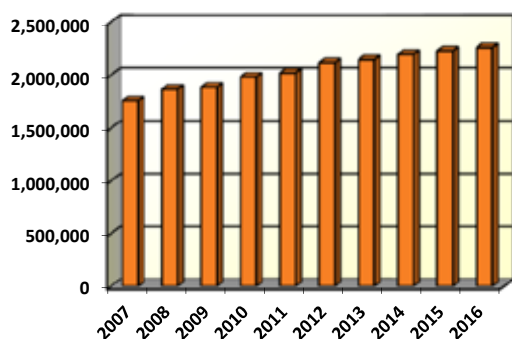
Park Camping



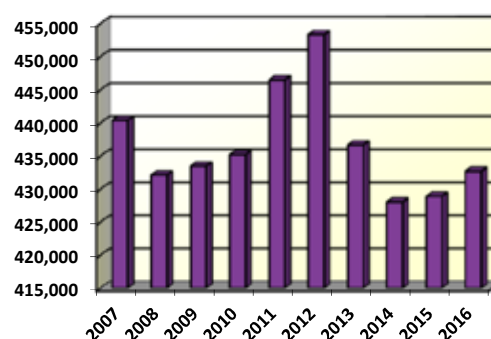
Vacation Cabins



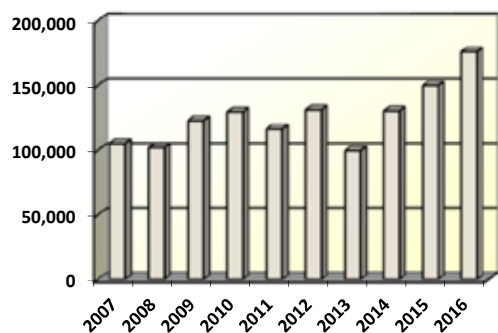
Cottages



Docking

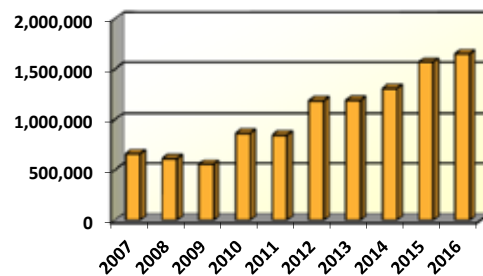


Park Gate Admissions

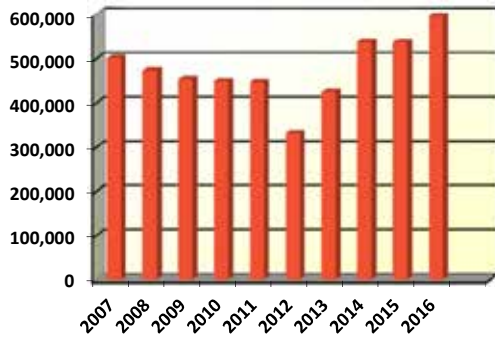


Marinas

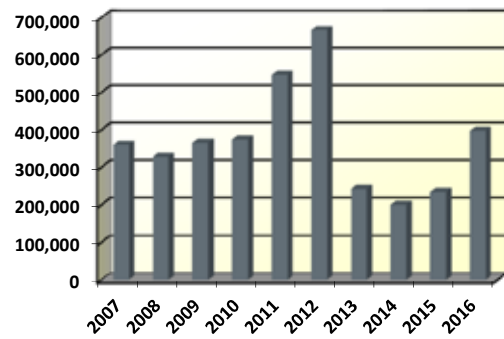
NOTE: MWCD began self-operation of Piedmont Marina in 2010, Seneca Marina in 2012, and Clendening Marina in 2015.



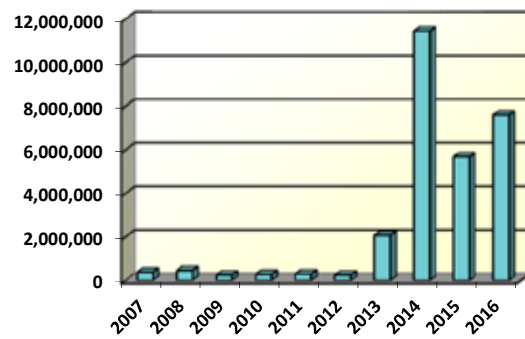
Forestry Operations



Sharecrop



Oil and Gas Royalty




**MUSKINGUM
WATERSHED**
CONSERVANCY DISTRICT



Summary of District Owned Land by Reservoirs

December 31, 2016

Reservoir	County	Acres	Total	
			Acres	Lots
Atwood	Carroll	2912.3430	4054.5930	19
	Tuscarawas	1142.2500		
Beach City	Stark	64.0200	1350.3980	2
	Tuscarawas	1286.3780		
Bolivar	Stark	815.2115	835.1715	23.5
	Tuscarawas	19.9600		
Charles Mill	Ashland	1810.7294	3350.5694	199
	Richland	1539.8400		
Clendening	Harrison	6601.6080	6601.6080	
Dover	Tuscarawas	484.5194	484.5194	52
Leesville	Carroll	3709.2330	3709.2330	1
Mohawk	Coshocton	3374.7738	3740.1538	
	Holmes	8.5900		
	Knox	356.7900		
Mohicanville	Ashland	40.7540	40.7540	
Piedmont	Belmont	5859.9680	6688.4720	
	Guernsey	132.7240		
	Harrison	695.7800		
Pleasant Hill	Ashland	724.6780	2234.1560	63
	Richland	1509.4780		
Senecaville	Guernsey	1461.3291	7615.7691	1
	Noble	6154.4400		
Tappan	Harrison	7617.8110	7617.8110	58
Wills Creek	Coshocton	3888.7308	5795.8768	14
	Guernsey	121.2460		
	Muskingum	1785.9000		
TOTALS		54119.0850	54119.0850	432.5



Summary of District Owned Land by Counties

December 31, 2016

County	Reservoir	Acres	Total	
			Acres	Lots
Ashland	Charles Mill	1810.7294	2576.1614	199
	Mohicanville	40.7540		
	Pleasant Hill	724.6780		
Belmont	Piedmont	5859.9680	5859.9680	
Carroll	Atwood	2912.3430	6621.5760	20
	Leesville	3709.2330		
Coshocton	Mohawk	3374.7738	7263.5046	3
	Wills Creek	3888.7308		
Guernsey	Piedmont	132.7240	1715.2991	11
	Senecaville	1461.3291		
	Wills Creek	121.2460		
Harrison	Clendening	6601.6080	14915.1990	58
	Piedmont	695.7800		
	Tappan	7617.8110		
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	3049.3180	63
	Pleasant Hill	1509.4780		
Stark	Beach City	64.0200	879.2315	2
	Bolivar	815.2115		
Tuscarawas	Atwood	1142.2500	2933.1074	75.5
	Beach City	1286.3780		
	Bolivar	19.9600		
	Dover	484.5194		
TOTALS		54119.0850	54119.0850	432.5

MWCD Facilities at a Glance

Description	Atwood	Beach City	Charles Mill	Clendenen	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	4802	2709	4410	1345	4066	5268	4896
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										
Full service marina	2		1	1	2	1	1	1	1	
Overnight lodging										
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.

Fish Species of the MWCD Lakes

Description	Atwood	Beach City	Charles Mill	Clendenen	Leesville	Piedmont	Pleasant Hill	Seneca	Tappan	Wills Creek
Muskellunge										
Northern Pike										
Channel Catfish										
Flathead Catfish										
Blue Catfish										
Bullheads										
White Bass										
Hybrid Striped Bass										
Largemouth Bass										
Smallmouth Bass										
Crappie										
Bluegill										
Yellow Perch										
Saugrey										

Cooperating Agencies



US Army
Corps of Engineers



Natural Resources Conservation Service



Ohio Department of
Natural Resources



Ohio Environmental Protection Agency



US Geological Survey



Ohio Department of Transportation



Ohio Water Development Authority



Ohio Department of Agriculture



US Department of Agriculture
Forest Service



Ohio Agricultural Research
and Development Center



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