



Dave Yost • Auditor of State



MUSKINGUM COUNTY

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# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Muskingum County  
401 Main Street  
Zanesville, Ohio 43701

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Muskingum County, Ohio (the County), as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 29, 2015. Our report refers to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits from the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of the Muskingum Starlight Industries, Inc., as described in our report on the County's financial statements. The financial statements of Muskingum Starlight Industries, Inc., were not audited in accordance with *Government Auditing Standards*.

### ***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the County's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the County's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

***Compliance and Other Matters***

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and, accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

***Purpose of this Report***

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

**Dave Yost**  
Auditor of State  
Columbus, Ohio

June 29, 2015



# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

Muskingum County  
401 Main Street  
Zanesville, Ohio 43701

To the Board of County Commissioners:

### ***Report on Compliance for Each Major Federal Program***

We have audited Muskingum County's, Ohio (the County), compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of Muskingum County's major federal programs for the year ended December 31, 2014. The *Summary of Auditor's Results* in the accompanying Schedule of Findings identifies the County's major federal programs.

### ***Management's Responsibility***

The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

### ***Auditor's Responsibility***

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on the County's major programs. However, our audit does not provide a legal determination of the County's compliance.

### ***Opinion on Each Major Federal Program***

In our opinion, the County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2014.

***Report on Internal Control Over Compliance***

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report only describes the scope of our internal control over compliance tests and the results of this testing based on OMB Circular A-133 requirements. Accordingly, this report is not suitable for any other purpose.

***Report on Schedule of Federal Awards Expenditures Required by OMB Circular A-133***

We have also audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely-presented component units, each major fund and the aggregate remaining fund information of the County as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 29, 2015. Our report refers to other auditors. Other auditors audited the financial statements of the Muskingum Starlight Industries, Inc., as described in our report on the County's financial statements. The financial statements of Muskingum Starlight Industries, Inc., were not audited in accordance with *Government Auditing Standards*. We conducted our audit to opine on the County's' basic financial statements. We have not performed any procedures to the audited financial statements subsequent to June 29, 2015. The accompanying Schedule of Federal Awards Expenditures (the Schedule) presents additional analysis required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The Schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this Schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America.



Muskingum County  
Independent Auditor's Report on Compliance with Requirements  
Applicable to Each Major Federal Program and on Internal Control Over  
Compliance Required by OMB Circular A-133  
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In our opinion, this Schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

**Dave Yost**  
Auditor of State  
Columbus, Ohio

September 10, 2015

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MUSKINGUM COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2014

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<b>U.S. DEPARTMENT OF AGRICULTURE</b>			
<i>Passed through Ohio Department of Jobs and Family Services</i>			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	G-1415-11-5405	10.561	\$ 789,688
<i>Passed Through Ohio Department of Education</i>			
Child Nutrition Cluster:			
School Breakfast Program	N/A	10.553	30,410
National School Lunch Program			
Cash Assistance	N/A	10.555	54,291
Non-Cash Assistance (Food Distribution)			7,083
Total National School Lunch Program			<u>61,374</u>
Total Child Nutrition Cluster			<u>91,784</u>
Total U.S. Department of Agriculture			881,472
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
<i>Passed Through Ohio Development Services Agency</i>			
Community Development Block Grants - State's Program	B-F-12-1CC-1	14.228	70,021
	B-F-13-1CC-1		92,594
	B-F-14-1CC-1		3,769
	B-C-12-1CC-1		<u>59,202</u>
Total Community Development Block Grant - State's Program			225,586
Home Investment Partnerships Program	B-C-12-1CC-2	14.239	<u>92,581</u>
Total U.S. Department of Housing and Urban Development			318,167
<b>U.S. DEPARTMENT OF JUSTICE</b>			
<i>Direct From Federal Government</i>			
Bulletproof Vest Partnership Program	2011-BUBX11057036	16.607	<u>22,760</u>
Total U.S. Department of Justice			22,760
<b>U.S. DEPARTMENT OF LABOR</b>			
<i>Passed Through Workforce Investment Act Area 7</i>			
Workforce Investment Act (WIA) Cluster:			
WIA Adult Program	N/A	17.258	241,746
WIA Adult Program - Admin	N/A		636
Total WIA Adult Program			<u>242,382</u>
WIA Youth Activities	N/A	17.259	232,647
WIA Dislocated Workers	N/A	17.278	241,970
WIA Dislocated Workers - Admin	N/A		821
Rapid Response	N/A		14,600
Total WIA Dislocated Worker Formula Grants			<u>257,391</u>
Total WIA Cluster			732,420
WIA National Emergency Grants	N/A	17.277	<u>54,448</u>
Total U.S. Department of Labor			786,868
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>			
<i>Passed Through Ohio Department of Transportation</i>			
Highway Planning and Construction	PID 90154	20.205	148,574
	PID 89095		33,259
	PID 96361		27,000
	PID 87216		<u>1,993</u>
Total Highway Planning and Construction			210,826

MUSKINGUM COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2014  
(Continued)

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<b>U.S. DEPARTMENT OF TRANSPORTATION (Continued)</b>			
<i>Passed Through Ohio Department of Transportation (Continued)</i>			
State and Community Highway Safety	HVEO-2014-60-00-00-00381 STEP-2015-60-00-00-00550	20.600	\$ 16,091 557
Total State and Community Highway Safety			<u>16,648</u>
National Priority Safety Programs	IPED-2015-60-00-00-00411	20.616	<u>915</u>
Total U.S. Department of Transportation			228,389
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY</b>			
<i>Direct From Federal Government</i>			
Congressionally Mandated Projects	XP-00E01390-0	66.202	<u>436,403</u>
Total U.S. Environmental Protection Agency			436,403
<b>U.S. DEPARTMENT OF EDUCATION</b>			
<i>Passed Through Ohio Department of Education</i>			
Special Education Cluster:			
Special Education - Grants to States	2013-14 2014-15	84.027	851 <u>43,666</u>
Total Special Education - Grants to States			44,517
Special Education - Preschool Grants	2014-15	84.173	<u>12,820</u>
Total Special Education Cluster			<u>57,337</u>
Total U.S. Department of Education			57,337
<b>ELECTION ASSISTANCE COMMISSION</b>			
<i>Passed Through Ohio Secretary of State</i>			
Voting Access for Individuals with Disabilities-Grants to States	N/A	90.401	<u>3,352</u>
Total Election Assistance Commission			3,352
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
<i>Passed Through Ohio Department of Developmental Disabilities</i>			
Social Services Block Grant	2014	93.667	24,077
Medical Assistance Program	MAC	93.778	180,438
<i>Passed through Ohio Department of Jobs and Family Services</i>			
Temporary Assistance for Needy Families	G-1415-11-5405	93.558	2,927,862
Child Support Enforcement	G-1415-11-5405	93.563	1,751,044
Child Care and Development Block Grant	G-1415-11-5405	93.575	208,943
Stephanie Tubbs Jones Child Welfare Services Program	G-1415-11-5406	93.645	183,250
Foster Care - Title IV-E	G-1415-11-5406 G-1415-06-0231	93.658	1,088,825 <u>58,555</u>
Total Foster Care - Title IV-E			1,147,380
Promoting Safe and Stable Families	G-1415-11-5406	93.556	291,942
Adoption Assistance	G-1415-11-5406	93.659	529,621
Social Services Block Grant	G-1415-11-5405	93.667	334,889
Medical Assistance Program	G-1415-11-5405 G-1415-11-5406	93.778	1,060,939 <u>7,026</u>
Total Medical Assistance Program			<u>1,067,965</u>
Total U.S. Department of Health and Human Services			8,647,411

MUSKINGUM COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2014  
(Continued)

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>			
<i>Passed Through Ohio Emergency Management Agency</i>			
Emergency Management Performance Grants	EMW-2014-EP-00064	97.042	\$ 37,081
	EMW-2013-EP-00060-S01		<u>30,790</u>
Total Emergency Management Performance Grants			67,871
Homeland Security Grant Program	EMW-2013-SS-00120	97.067	83,162
	EMW-2011-SS-00070		54,398
	EMW-2012-SS-00001		75,430
Total Homeland Security Grant Program			<u>212,990</u>
Total U.S. Department of Homeland Security			<u>280,861</u>
<b>Total Federal Awards Expenditures</b>			<b><u>\$ 11,663,020</u></b>

*The Notes to the Schedule of Federal Awards Expenditures are an integral part of the Schedule.*

**MUSKINGUM COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2014**

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Schedule of Federal Awards Expenditures (the Schedule) reports the County's federal award programs' disbursements. The Schedule has been prepared on the cash basis of accounting.

**NOTE B - SUBRECIPIENTS**

The County passes certain federal awards received from the U.S. Department of Health and Human Services and the U.S. Department of Labor to other governments or not-for-profit agencies (subrecipients). The County reports expenditures of Federal awards to subrecipients when paid in cash.

As a subrecipient, the County has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

**NOTE C - CHILD NUTRITION CLUSTER**

The County commingles cash receipts from the U.S. Department of Agriculture with similar State grants. When reporting expenditures on this Schedule, the County assumes it expends federal monies first.

**NOTE D - FOOD DONATION PROGRAM**

The County reports commodities consumed on the Schedule at the entitlement value. The County allocated donated food commodities to the respective program that benefitted from the use of those donated food commodities.

**NOTE E - MATCHING REQUIREMENTS**

Certain Federal programs require the County to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

**MUSKINGUM COUNTY**  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A-133 § .505**  
**DECEMBER 31, 2014**

**1. SUMMARY OF AUDITOR'S RESULTS**

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unmodified
<i>(d)(1)(ii)</i>	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weaknesses reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unmodified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510(a)?	No
<i>(d)(1)(vii)</i>	<b>Major Programs (list):</b> <ul style="list-style-type: none"> <li>• State Administrative Matching Grants for the Supplemental Nutrition Assistance Program, CFDA # 10.561</li> <li>• Congressionally Mandated Projects, CFDA # 66.202</li> <li>• Temporary Assistance for Needy Families, CFDA # 93.558</li> <li>• Child Support Enforcement, CFDA # 93.563</li> <li>• Social Services Block Grant, CFDA # 93.667</li> </ul>	
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 349,891 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	No

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

None.

**3. FINDINGS FOR FEDERAL AWARDS**

None.

# MUSKINGUM COUNTY, OHIO



Comprehensive Annual Financial Report  
For the Year Ended  
December 31, 2014



From Cover:

Muskingum County Courthouse was constructed on the site of the old courthouse and is located at Main and Fourth streets. The current courthouse was dedicated on May 1, 1877. The courthouse was designed by Harry Edward Myer, architect, and T. B. Townsend, contractor. This Second Empire architecture style structure was built from limestone, brick, and slate which still stands a century later. Official County business is still being transacted in its offices after one hundred plus years.

References:

<http://www.muskingumcounty.org/pdfs/Muskingum%20County%20Courthouse%20History.pdf>

<http://www.ohiomemory.org/cdm/ref/collection/p267401coll32/id/6099>

*Muskingum County, Ohio*

**Comprehensive Annual  
Financial Report**

**For the Year Ended December 31, 2014**

*Debra J. Nye*

**Muskingum County Auditor**

Prepared by the Muskingum County Auditor's Office



***Debra J. Nye***  
***Muskingum County Auditor***  
**Office of the County Auditor**

**Administrative Assistant**

**Tina Huebner**

**Real Property Division**

**Anna Clark, Real Estate Office Manager**

Beth Iden                      Jodi Wilson  
Paula Huffman                Katie Settles

**Appraisal Division**

**Todd Hixson                      Steve Neilley**  
**Brent Huffman**

**Geographic Information System**

**Brett Stottsberry                Andrew Roberts**  
**Holly Morrison**

**Fiscal Service Division**

**Michael P. Babcock, Chief Administrator**

Jan Bates                      Jennifer Wilson  
Sheila Mills                    Kelley Ewart  
Brenda Ellis                    Kim Melvin

**Inspector of Weights and Measures**

**Don Lang**

# INTRODUCTORY SECTION

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**Muskingum County, Ohio**  
**Comprehensive Annual Financial Report**  
**For the Year Ended December 31, 2014**  
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Muskingum County, Ohio  
401 Main Street  
Zanesville, OH 43701

740-455-7109 (County Auditor)  
740-455-7100 (County Commissioners)

June 29, 2015

To the Honorable Board of County Commissioners and Citizens of Muskingum County,

We are pleased to issue the Comprehensive Annual Financial Report (CAFR) of Muskingum County, Ohio for the year ended December 31, 2014. This report is prepared in conformity with generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB).

The County Auditor's Office prepared this report, pursuant to Section 117.38 Ohio Revised Code, which requires that unaudited general purpose external financial statements be submitted to the State Auditor's Office annually within 150 days after the close of the year. The report includes the basic financial statements which provide an overview of the County's financial position and the results of financial operations. This is the twenty-fifth consecutive Comprehensive Annual Financial Report issued by the Auditor's office.

### **Legal Requirements**

State law requires every general purpose government to file with the Auditor of State and publish notice of the availability of the financial statements. The completion of this CAFR, the filing of this report with the Auditor of State, and the published notice of the availability of the financial report will allow the County to comply with these requirements, as well as the requirements of the Single Audit Act.

### **Assumption of Responsibility**

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

### **Internal Controls**

In developing the County's accounting system, consideration was given to the adequacy of internal accounting controls. Such controls are designed to provide reasonable, but not absolute, assurance regarding both the safeguarding of assets against loss and misuse, and assurance regarding the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance is based on the assumption that the cost of internal controls should not exceed the benefits expected to be derived from their implementation.

## **Fund Accounting**

The County utilizes a fully automated accounting system as well as automated systems for control of capital assets and payroll. These systems, coupled with the manual auditing of each voucher prior to payment by the accounting department of the Auditor's Office, ensure that the financial information generated is both accurate and reliable. The County's accounting system is organized on a "fund" basis. Each fund is a distinct self-balancing set of accounts. The basis of accounting and the various funds utilized by the County are fully described in Note 2 to the Basic Financial Statements.

As a recipient of federal funds, the County has a responsibility to see that adequate internal control is in place to ensure compliance with applicable laws and regulations related to those programs. The County's day-to-day accounting and budgetary records are maintained on a basis other than one that is in compliance with generally accepted accounting principles (GAAP).

## **Independent Audit**

In compliance with State statute, the basic financial statements have been audited by the Ohio Auditor of State's Office. The independent auditor concluded that Muskingum County's financial statements for the year ended December 31, 2014, are fairly presented in conformity with generally accepted accounting principles. The independent auditor's report is presented as the first component of the financial section of this report. In addition, the County coordinates the requirement for the "Single Audit" of all its federal funds received in conjunction with the Auditor of State.

## **Management's Discussion and Analysis**

Generally accepted accounting principles require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of the Management's Discussion and Analysis (MD&A). This letter of transmittal should be read in conjunction with the MD&A as they are designed to complement each other. Muskingum County's MD&A can be found immediately following the independent auditor's report.

## **PROFILE OF THE GOVERNMENT**

### **Basic Information**

Muskingum County was created by an act of the Ohio General Assembly on March 1, 1804. The name "Muskingum" is derived from the Delaware Indian language, meaning "Elk Eye River," which refers to the Muskingum River. Muskingum County encompasses twenty-five townships, ten villages, and the City of Zanesville which is the county seat. The County includes 673 square miles and has a population of 86,074 based on the 2010 Census. The population of the City of Zanesville is 25,487.

For financial purposes, the County includes all funds, departments, boards, and agencies making up Muskingum County (the Primary Government) and its Component Units in accordance with the Governmental Accounting Standards Board (GASB) Statement No. 14 "The Financial Reporting Entity" and Governmental Accounting Standards Board (GASB) Statement No. 39 "Determining Whether Certain Organizations are Component Units", and Governmental Accounting Standards Board (GASB) Statement No. 61, "The Financial Reporting Entity: Omnibus". The County's primary government comprises all entities not legally separate from the County, and includes the financial activities of the Children Services Board, the Board of Developmental Disabilities, the Tuberculosis Clinic Board, the Board of Mental Health and Recovery Services, the Law Library Resources Board, and all departments and activities that are directly operated by the elected officials.

The County has only those powers, and powers incidental thereto, conferred upon it by the State constitution and statutes. A three-member Board of County Commissioners (the “Board”) is the primary legislative and executive body of the County. The Board is elected at-large in even numbered years for four-year overlapping terms. The Board is responsible for providing and managing the funds used to support the various County activities. The Board exercises its legislative powers in budgeting, appropriating monies, levying taxes, issuing bonds and notes, and allowing contracts for public works and services to provide this financial management. The Board has certain responsibilities for the management of most County facilities, including various courts, correctional and administrative facilities, public assistance and social services facilities, and general County facilities.

In addition to the Board, citizens elect eight other County administrative officials, each of whom is independent within the limits of State statutes affecting the particular office. These officials, elected to four year terms, are the County Auditor, County Treasurer, County Prosecuting Attorney, County Engineer, County Coroner, County Clerk of Courts, County Recorder, and County Sheriff. Common Pleas Court Judges, including the Juvenile/Probate Court Judge and County Court Judges are elected on a County-wide basis and serve six year terms.

The County Auditor serves as the chief fiscal officer for the County. As chief fiscal officer, no contract or obligation involving the County can be made without the Auditor’s certification that appropriations are sufficient and that funds are available, or are in the process of collection, to ensure that the contract or obligation can be paid. The County Auditor is also the central disbursing agent of the County, who, by issuance of County warrants, distributes funds to creditors in payment of liabilities incurred by the County and its departments. The Auditor is responsible for the preparation of the County payroll and also has statutory accounting responsibilities. The County Auditor also serves as tax assessor for all political subdivisions within the County. As tax assessor, the Auditor is responsible for establishing the tax rates for real estate and manufactured homes. Once these taxes are collected, the Auditor is responsible for distributing those collections to the other governmental entities in accordance with legally adopted rates. In addition to these duties, by law, the County Auditor serves as the secretary of the County Board of Revision and the Budget Commission.

The County Treasurer is the custodian of all County funds and is responsible for collecting all tax monies and applying those payments to the appropriate tax accounts. The County Treasurer is responsible for the investment of idle County funds, as specified by Ohio law. Daily reconciliations of total County fund balances of the County Auditor and Treasurer are performed by the two offices. Reconciliations, by fund, are performed monthly. The County Budget Commission is comprised of the County Treasurer, County Auditor, and County Prosecuting Attorney. The Budget Commission plays an important function in the financial administration of the County government and all other local governments located within the County.

The County Engineer, required by Ohio law to be a registered professional engineer and surveyor, serves as the civil engineer for the County and its officials. His primary responsibilities relate to the construction, maintenance, and repair of County roads and bridges and related roadside drainage facilities and storm sewer runoff systems. The Board of County Commissioners takes bids on, and awards contracts for, the projects recommended and approved by the County Engineer. The County Engineer also prepares tax maps for the County Auditor.

As part of its justice system, the County maintains the Court of Common Pleas, which includes a Domestic Relations Division, a Juvenile Division, and a Probate Division. The County also maintains a County Court District. The Prosecuting Attorney is designated by Ohio law as the Chief Legal Counsel for all County offices, boards and agencies, including the Board of County Commissioners, the Auditor, Treasurer, and all townships and local school districts. In addition, the Prosecuting Attorney is a member of the County Budget Commission.

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

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

Muskingum County employed 816 people at the close of 2014, which provided its citizens with a wide range of services that include human and social services, health and community assistance related services, civil and criminal justice system services, road and bridge maintenance, water and sewer utility services, and other general and administrative support services.

## **Budgetary Controls**

By statute, the Board of County Commissioners adopts a temporary appropriation measure for the County on or about the first day of January. The Board of County Commissioners adopts a permanent appropriation measure by the first day of April. All disbursements and transfers of cash between funds require appropriation authority from the Board of County Commissioners. Appropriations are adopted at the object level within a department, program, and fund which is the legal level of control. Purchase orders are only approved when there are sufficient appropriations available. A computerized budgetary system allows the County Auditor's office to determine the status of the department's appropriations before authorizing additional purchases from a particular account.

Additional information regarding the County's budgetary accounting can be found in the Notes to the Basic Financial Statements.

## **ASSESSING ECONOMIC CONDITION**

### **Local Economy**

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

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

Excellent medical care is available to area citizens through Genesis Health Care Systems. Genesis Health Care Systems consists of two acute care hospitals (Bethesda Hospital and Good Samaritan Hospital), a home health and hospice agency, a community pharmacy, and several specialty outpatient clinics.

The County is provided with banking and financial services by ten commercial banks and savings and loan associations. The County is serviced by one daily newspaper and is within the broadcast area of five television stations and several AM and FM radio stations. Cable television is available to many County residents and offers government, education, and community access channels in addition to entertainment channels.

Muskingum County's economic condition leveled off slightly during 2014. The County saw new business developments and expansions but these were offset by some closings and layoffs. The County continues to utilize effective economic development strategies to attract new businesses. Just as importantly, the County's pro-business thinking has helped many local companies expand.

The County's location is a good choice for manufacturing and distribution facilities needing to move products or people from coast to coast. Muskingum County further builds on Ohio's logistical advantage by offering direct interstate, rail, and air access. Interstate 70 runs through the heart of Muskingum County, providing direct access to one of the most important east-to-west corridors in the nation. Other major interstates are nearby adding to the ease of highway transportation.

The Chamber of Commerce once again recognized area companies for their economic investments in Zanesville and Muskingum County with the "Awards for Community and Economic Success" (ACES). ACES were awarded to 44 local businesses in 2014 for facilities improvements and expansions, investments in equipment and machinery, and job creation and retention.

Muskingum County's three prime development parks for large manufacturing and distribution facilities are publicly owned. With this public ownership, via the Zanesville-Muskingum County Port Authority, land can be purchased or leased at attractive rates.

The community's newest development site is Eastpointe Business Park. Currently, the park has approximately a 60 acre development area that can accommodate industrial and distribution projects that have large acreage requirements. EastPointe is home to Dollar General's distribution center, the New Bakery Company's manufacturing facility, the Bilco Company, a plastics blow molding facility, and an Avon Products Distribution Center. Companies that choose Eastpointe have access to a new rail transfer facility served by Ohio Central Rail Transportation. Eastpointe offers companies flexible lot sizes and plenty of room to grow. Tax incentives through the Ohio Enterprise Zone Program are available for eligible projects.

Halliburton Energy Services, Inc., located in the Eastpointe Business Park, has brought approximately 300 jobs to the multimillion-dollar, 178-acre plant since 2012. This location acts as a full service center for several Halliburton's business lines developing Utica Shale.

The Airport Distribution Park offers unmatched access to ground and air transportation. The Park is located adjacent to Zanesville Municipal Airport. For ground transportation, the Park is located just one mile from Interstate 70 interchange with access provided by a state route. Manufacturing, assembly, and distribution companies have found the Airport Distribution Park ideal. Current Park tenants include 5B's, New Bakery Company of Ohio, Plaskolite, New Wayne Manufacturing, SEOIL USA, Bob Summerall Tire/Band-Ag, and White Castle Systems. Sites up to 28 acres are available for lease or purchase. Tax incentives are available for eligible projects through the Ohio Enterprise Zone Program.

Northpointe Industrial Park, a 50-acre mixed-use development, is located in the northern portion of Zanesville. It is zoned and perfectly suited for commercial, office, and industrial development. Further, the Park provides direct access to Northpointe Drive, a limited access highway linking Zanesville to Dresden near State Route 16. Companies and facilities of various types are situated within Northpointe. Current industrial park tenants include Anchor Glass Container - Zanesville Mould Division, Barnes Advertising, Time Warner Cable, Federal Express, J.W. Garage Door Company, K.E. Dittmar Company, Kellogg's, Ohio Textile Service, and Flow Liner. Tax incentives are available within Northpointe through the Ohio Enterprise Zone Programs.

Various improvements were completed on Muskingum County's highway system in 2014. Nearly 16 miles of roads were resurfaced with assistance through the Ohio Public Works Commission. Eight bridges were replaced or rehabilitated by county bridge crews in 2014. In addition, three new bridges were replaced at no cost to Muskingum County by the Ohio Department of Transportation as part of the Ohio Bridge Partnership Program, which was established to assist counties with aging bridge infrastructure. Finally, the county received federal funds for the pavement marking of 137 miles of county roads, which provided a newly painted center line or edge line along several routes.

The water system of Muskingum County continues to strive to expand to the rural areas of the County. During 2014, the County completed several expansions which began in 2013. Approximately 3.5 miles of waterlines near Bateman Road and Ohio 666 were finished allowing 75 homes along the route to tap into the water line. The County also installed approximately 8,600 feet of new waterline in the Ridge Road-Western Heights area. This project provided public water and fire suppression for over 45 residents in the western portion of Muskingum County. Also, installed by the County, was over 18,000 feet of a water transmission main that allowed the waterlines on the east side of the Muskingum River to be connected to the lines on the west side of the river. This will allow the County to provide water to most of customers through the well field near Duncan Falls. The County also constructed approximately 12,730 feet of waterline to serve the Blue Rock State Park and residents in the Bethlehem Road area. This project included a new water tank with 100,000 gallons of storage and was paid for primarily by the Ohio Department of Natural Resources (ODNR).

Muskingum County continues to upgrade the sewer system within the County as well. During 2014, the Maysville area gained six new manholes, completed 1,900 feet of gravity sewer and 3,200 feet of force main, and added a new pump station at the New Life Lift Station location. The project cost approximately \$1,248,000 and was paid for with a federal, State and Tribal Assistance Grant (STAG) of \$485,000, and a \$100,000 Appalachian Regional Commission grant, with the remainder being paid for with local sewer department funds. The County also replaced 27 failing manholes within the East sewer system. This project replaced failing concrete manholes with new High-Density Polyethylene (HDPE) manholes that will better withstand the corrosive gas within the main sewer interceptor line. This project was constructed at a cost of approximately \$450,000.

Population growth is a major indicator of economic activity. According to the latest census report, Muskingum County's population grew by 1.8 percent between 2000 and 2010. Although this is not a large increase, the population has remained steady over the past decade, which can be attributed to the County's retail and manufacturing growth.

The total labor force in Muskingum County was an annual average of 39,208 during 2014, increasing by 5,508 from the 2013 annual average. At 7 percent, the 2014 unemployment rate for the County was higher than the State of Ohio at 5.7 percent, and also higher than the national rate of 6.2 percent. The 2014 unemployment rate for the County decreased 2.7 percent from 2013. Page S-49 in the Statistical Section of this report reflects the unemployment rates of Muskingum County over the past 10 years.

## **Long - Term Financial Planning and Financial Policies**

Local elected officials recognize that a vibrant and growing business community will improve the area's quality of life. Although the economic activity in our County continues to expand, there is a need to exercise fiscal restraint in County spending patterns due to factors external to the County. The Ohio Legislature continues to limit funding to local governments, including the County. Therefore, the County cannot assume that future local government funding by the State will continue at present levels.

The County continues to be conservative in its spending in an effort to recover from the slow-moving economy of the past several years. All transfers of money to other local governments and agencies have been suspended unless they are mandated or it is an emergency situation. Departments have been asked to make cuts where possible and only purchase equipment if it is absolutely necessary.

The County has implemented some new procedures in order to better manage the issuance of debt. These procedures include the securing of a revenue source for the retirement of the debt when it is issued as well as the periodic review of existing debt for the possibility of refinancing and/or refunding. This will establish a higher level of debt control which has already resulted in a considerable amount of savings for the County. We expect this endeavor to continue to be a valuable cost saving measure for the County.

The County has also implemented a fleet vehicle policy whereby the fleet manager will rotate vehicles out of service when their age or mileage makes them ineffective. The policy allows for the purchase of a limited number of new vehicles each year. An inventory of available vehicles within the fleet is maintained so that existing vehicles can be transferred to various departments when they are needed.

## **Major Initiatives**

Genesis hospital announced plans in 2011 that groundbreaking, which began in May of 2013, were to construct a \$295 million dollar project for a one health care facility campus. The facilities upgrade, expected to be completed in 2015, is projected to have an economic effect on the community once completed of an estimated cost of between \$250 and \$310 million in the coming years. The new Genesis Cancer Care Center was completed at the end of 2014, and will be the first portion of the project to be unveiled in 2015. Genesis Behavioral Health facility renovation, which is located behind Bethesda Hospital, was opened in July 2014. Also, construction has begun on the Medical Office Building during early 2014 that will connect the pavilion and the hospital. Local labor and contractors will be used to build the community's medical center. We are anticipating additional jobs to be added to maintain the facilities; along with 90 new physicians brought into the area, drawn by the opportunity to come in and operate in the new facilities.

## **AWARDS AND ACKNOWLEDGMENTS**

### **Awards**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Muskingum County for its comprehensive annual financial report for the fiscal year ended December 31, 2013. This was the twenty-third consecutive year that the County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

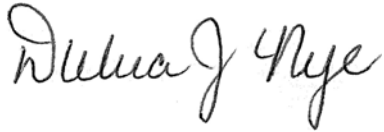
### **Acknowledgments**

The publication of this CAFR, which includes the reporting model as promulgated by GASB Statement No. 34, represents an important achievement in the ability of Muskingum County to provide significantly enhanced financial information and accountability to the citizens of Muskingum County, its elected officials, County management, and investors. This report continues the aggressive program of the County Auditor's office to improve the County's overall financial accounting, management, and reporting capabilities. The preparation and publication of this report would not have been possible without the cooperation of each elected official, department head, and a number of County employees. We are grateful for their assistance and cooperation.

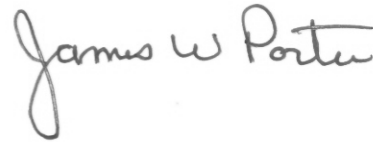


We would like to acknowledge the efforts of the entire staff of the Muskingum County Auditor's office. We offer our sincere thanks and appreciation to Michael Babcock and the Accounting Staff for their dedication and hard work as leaders in this undertaking. Our recognition is also extended to Local Government Services, a part of the Auditor of State's office, for their guidance and commitment in preparing this financial report. We especially thank the citizens of Muskingum County for this opportunity to continue to improve the professionalism in financial reporting that they expect and deserve.

Respectfully submitted,



Debra J. Nye  
Muskingum County Auditor



James W. Porter  
President, Board of Commissioners



Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**Muskingum County  
Ohio**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2013**

Executive Director/CEO

# *Muskingum County, Ohio*

## *Elected Officials*

*December 31, 2014*

### *Board of Commissioners*

James W. Porter  
Jerry L. Lavy  
J. Todd Sands

### *County Auditor*

Debra J. Nye

### *County Treasurer*

Carol L. Friel

### *County Recorder*

Cynthia R. Rodgers

### *County Engineer*

Douglas R. Davis

### *Court of Common Pleas*

#### *General*

Mark C. Fleegle  
Kelly J. Cottrill

### *Court of Common Pleas*

#### *Domestic Relations*

Jeffrey A. Hooper

### *County Court*

D. Scott Rankin  
Jay F. Vinsel

### *Clerk of Courts*

Todd A. Bickle

### *County Coroner*

Dr. Charles M. Feicht

### *Prosecutor*

D. Michael Haddox

### *County Sheriff*

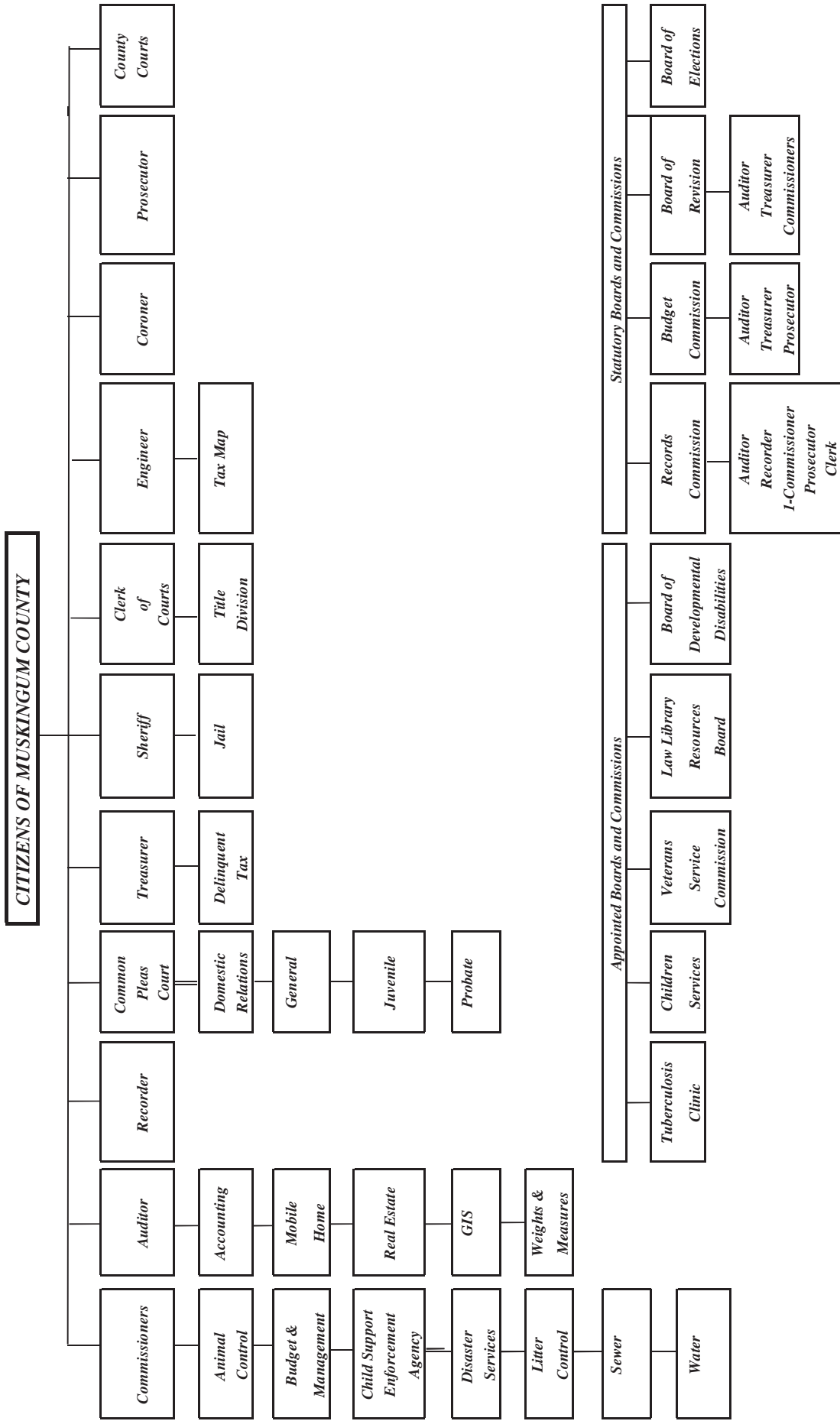
Matthew J. Lutz

### *Court of Common Pleas*

#### *Probate and Juvenile*

Eric D. Martin

# ORGANIZATION OF MUSKINGUM COUNTY



# FINANCIAL SECTION

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# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT

Muskingum County  
401 Main Street  
Zanesville, Ohio 43701

To the Board of County Commissioners:

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Muskingum County, Ohio (the County), as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of Muskingum Starlight Industries, Inc., which represent 11 percent, 75 percent, and 69 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amount included for Muskingum Starlight Industries, Inc., is based solely on the report of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement. The other auditors audited the financial statements of Muskingum Starlight Industries, Inc. in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the County's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

### ***Opinions***

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Muskingum County, Ohio, as of December 31, 2014, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Public Assistance, Starlight School Levy, and Children Services Levy Funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require this presentation to include *Management's Discussion and Analysis*, listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

#### *Supplementary and Other Information*

Our audit was conducted to opine on the County's basic financial statements taken as a whole.

The introductory section, the financial section's combining statements, individual fund statements and schedules, and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected this information to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.



***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2015, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

**Dave Yost**  
Auditor of State  
Columbus, Ohio

June 29, 2015

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## Muskingum County, Ohio

### Management's Discussion and Analysis For the Year Ended December 31, 2014 Unaudited

---

Management's Discussion and Analysis (MD&A) provides the reader with a narrative overview and analysis of the County of Muskingum, Ohio's (the County) financial activities for the year ended December 31, 2014. The intent of this discussion and analysis is to look at the County's financial performance as a whole. The MD&A should be read in conjunction with the County's transmittal letter, basic financial statements, and notes to the basic financial statements to enhance their understanding of the County's financial performance.

#### Financial Highlights

Key financial highlights for 2014 are as follows:

- The assets and deferred outflows of resources of Muskingum County exceeded its liabilities and deferred inflows of resources at the close of the year ended December 31, 2014, by \$212,258,420 (net position). Of this amount, \$27,446,783 represents unrestricted net position that may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net position increased by \$7,888,007 from the total net position at the beginning of the year 2014.
- At the end of the current year, the County reported unrestricted net position for governmental activities in the amount of \$21,308,601.
- At the end of the current year, the County's governmental funds reported a combined ending fund balance in the amount of \$58,118,358, an increase of \$4,205,017 from the prior year. Of this amount, \$1,205,891 is nonspendable, \$43,386,805 is restricted, \$6,110,507 is assigned, and \$7,415,155 is unassigned and available for spending on behalf of its citizens, as defined in Government Accounting Standards Board Statement (GASB) No. 54.
- At the end of the current year, unassigned fund balance for the General Fund was \$7,519,137, which represents 29 percent of total General Fund expenditures.

#### Using This Annual Financial Report

This annual report consists of a series of financial statements. These statements are organized so the reader can understand the County as a financial whole or as an entire operating entity. The statements then proceed to provide an increased detailed look at specific financial conditions. The *Statement of Net Position* and the *Statement of Activities* provide information about the activities of the whole County, presenting an aggregate view of the County's finances as well as a longer-term view of those assets.

Fund financial statements provide the next level of detail. For governmental activities, these statements tell how services were financed in the short term as well as what remains for future spending. Fund financial statements also report the County's most significant funds in more detail than the government-wide statements. Nonmajor funds are presented separately from major funds in total and in one column.

## Muskingum County, Ohio

### Management's Discussion and Analysis For the Year Ended December 31, 2014 Unaudited

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#### **Government-Wide Financial Statements**

The government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

#### *Statement of Net Position*

While this document contains information about the funds used by the County to provide services to our citizens, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2014?" The Statement of Net Position and the Statement of Activities answer this question.

The Statement of Net Position presents information on all of the County's assets and deferred outflows of resources, and liabilities and deferred inflows of resources, with the difference between these reported as net position.

The Statement of Activities presents information showing how the County's net position changed during the current year.

These statements are prepared using the accrual basis of accounting similar to the accounting method used by private sector companies. This basis of accounting takes into consideration all of the current year's revenues and expenses, regardless of when the cash is received or paid.

The change in net position is important because it tells the reader whether, for the County as a whole, the financial position of the County has improved or diminished. However, in evaluating the overall position of the County, nonfinancial information such as changes in the County's tax base and the condition of the County's capital assets will also need to be evaluated.

In the Statement of Net Position and the Statement of Activities, the County is divided into three kinds of activities:

**Governmental Activities** - Most of the County's programs and services are reported here, including general government, public safety, public works, health, and human services. These services are funded primarily by taxes and intergovernmental revenues, including federal and state grants and other shared revenues.

**Business-Type Activities** - These services are provided on a charge for goods or services basis to recover all or most of the cost of the services provided. The County's water and sewer systems are reported here.

**Component Units** - The County's financial statements include financial data of the Transportation Improvement District, the Muskingum County Land Reutilization Corporation, and the Muskingum Starlight Industries, Inc. These component units are described in the notes to the basic financial statements. The component units are separate and may buy, sell, lease, and mortgage property in their own names and can sue or be sued in their own names.

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***Fund Financial Statements***

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. Fund financial statements provide detailed information about the County's major funds. Based on the restriction on the use of moneys, the County has established many funds that account for the multitude of services provided to its residents. The County's major governmental funds are the General Fund and the Public Assistance, Starlight School Levy, and Children Services Levy Special Revenue Funds.

Governmental Funds - Governmental funds are used to account for essentially the same functions reported as governmental activities on the government-wide financial statements. Most of the County's basic services are reported in these funds that focus on how money flows into and out of the funds and the year end balances available for spending. These funds are reported on the modified accrual basis of accounting that measures cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the County's general government operations and the basic services being provided, along with the financial resources available.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities on the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's short-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains a multitude of individual governmental funds. Information is presented separately on the governmental fund balance sheet and on the governmental fund statement of revenues, expenditures, and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

Proprietary Funds - The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities on the government-wide financial statements. The County uses enterprise funds to account for the Sewer Fund and Water Fund operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's other programs and activities. The County's two self-insurance funds account for the claims and liabilities relating to the County's self-insured hospitalization program and also for the claims and liabilities relating to the County's retrospective workers' compensation program.

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Fiduciary Funds - Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected on the government-wide financial statements because the resources from those funds are not available to support the County's programs. The accounting method used for fiduciary funds is much like that used for the proprietary funds.

Notes to the Basic Financial Statements - The notes provide additional information that is essential to the full understanding of the data provided on the government-wide and fund financial statements.

Other Information - In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules.

**Government-Wide Financial Analysis**

Table 1 provides a comparison of the County's net position at December 31, 2014 compared to 2013:

Table 1  
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
<b>Assets</b>						
Current and Other Assets	\$94,268,151	\$90,129,233	\$6,680,054	\$6,970,658	\$100,948,205	\$97,099,891
Capital Assets, Net	100,359,126	100,621,480	75,308,184	72,646,527	175,667,310	173,268,007
<i>Total Assets</i>	<u>194,627,277</u>	<u>190,750,713</u>	<u>81,988,238</u>	<u>79,617,185</u>	<u>276,615,515</u>	<u>270,367,898</u>
<b>Deferred Outflows of Resources</b>						
Deferred Charge on						
Refunding	282,729	306,895	478,186	520,721	760,915	827,616
<b>Liabilities</b>						
Current and Other						
Liabilities	4,671,037	4,506,883	812,043	461,664	5,483,080	4,968,547
Long-Term Liabilities	17,311,009	19,014,311	28,902,976	28,235,462	46,213,985	47,249,773
<i>Total Liabilities</i>	<u>21,982,046</u>	<u>23,521,194</u>	<u>29,715,019</u>	<u>28,697,126</u>	<u>51,697,065</u>	<u>52,218,320</u>
<b>Deferred Inflows of Resources</b>						
Property Taxes not Levied to Finance						
Current Year Operations	13,420,945	14,606,781	0	0	13,420,945	14,606,781
<b>Net Position</b>						
Net Investment in Capital						
Assets	88,070,601	86,771,393	46,613,223	45,045,389	134,683,824	131,816,782
Restricted	50,127,813	47,675,948	0	0	50,127,813	47,675,948
Unrestricted	21,308,601	18,482,292	6,138,182	6,395,391	27,446,783	24,877,683
<i>Total Net Position</i>	<u>\$159,507,015</u>	<u>\$152,929,633</u>	<u>\$52,751,405</u>	<u>\$51,440,780</u>	<u>\$212,258,420</u>	<u>\$204,370,413</u>

## Muskingum County, Ohio

### Management's Discussion and Analysis For the Year Ended December 31, 2014 Unaudited

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As noted earlier, the County's net position, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$212,258,420 (\$159,507,015 in governmental activities and \$52,751,405 in business-type activities) as of December 31, 2014.

By far, the largest portion of the County's net position (63 percent) is reflected in net investment in capital assets (e.g., land, land improvements, construction in progress, buildings, machinery, equipment, furniture and fixtures, vehicles, and infrastructure), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net position, \$50,127,813, or 24 percent, represents resources that are subject to restrictions on how they can be used.

The remaining balance of unrestricted net position, \$27,446,783, or 13 percent, is to be used to meet the County's ongoing obligations to citizens and creditors.

The County's total net position increased by \$7,888,007 (\$6,577,382 for governmental activities and \$1,310,625 for business-type activities).

Governmental activities cash and cash equivalents increased in the amount of \$5,335,462 due to conservative spending and an increase in revenues. Intergovernmental receivables increased in the amount of \$404,737 primarily due to the County actively pursuing additional operating and capital grants. The increase is also the result of the timing of the receipt of grant funding. Property taxes receivable decreased by \$1,531,332 due mainly to the Budget Commission reducing the levy collected for the Starlight School operations. Capital assets increased in the amount of \$2,661,657 in the business-type activities due to utility construction projects.

Intergovernmental payables increased in the amount of \$455,837. Beginning in 2014, the County is the lead entity on community development grants and reports any liability related to the pass through portion as payables to other governments. Governmental long-term liabilities decreased by \$1,703,302 as the County continues to pay off outstanding debt. Business-type long-term liabilities increased by \$667,514 primarily due to the issuance of additional OWDA debt associated with construction projects offset by current year debt principal payments.

**Muskingum County, Ohio**

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Table 2 shows the changes in net position for 2014, compared to the changes in net position for 2013.

Table 2  
Change in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
Revenues:						
Program Revenues						
Charges for Services	\$10,613,142	\$11,121,461	\$8,480,852	\$7,683,421	\$19,093,994	\$18,804,882
Operating Grants, Contributions, and Interest	25,132,153	24,401,052	0	0	25,132,153	24,401,052
Capital Grants and Contributions	2,569,948	2,244,457	1,369,630	320,217	3,939,578	2,564,674
Total Program Revenues	38,315,243	37,766,970	9,850,482	8,003,638	48,165,725	45,770,608
General Revenues						
Property Taxes	13,852,866	13,867,036	0	0	13,852,866	13,867,036
Permissive Sales Taxes	18,241,337	17,293,349	0	0	18,241,337	17,293,349
Intergovernmental	2,511,528	2,452,774	0	0	2,511,528	2,452,774
Investment Earnings	622,598	278,722	0	0	622,598	278,722
Payments in Lieu of Taxes	255,667	328,211	0	0	255,667	328,211
Miscellaneous	585,075	695,375	64,495	111,040	649,570	806,415
Total General Revenues	36,069,071	34,915,467	64,495	111,040	36,133,566	35,026,507
Total Revenues	74,384,314	72,682,437	9,914,977	8,114,678	84,299,291	80,797,115
Program Expenses						
General Government						
Legislative and Executive	9,121,598	9,528,192	0	0	9,121,598	9,528,192
Judicial	7,011,756	6,784,134	0	0	7,011,756	6,784,134
Public Safety	12,024,820	11,652,808	0	0	12,024,820	11,652,808
Public Works	8,572,816	7,962,321	0	0	8,572,816	7,962,321
Health	2,601,606	2,563,666	0	0	2,601,606	2,563,666
Human Services	28,144,364	27,078,645	0	0	28,144,364	27,078,645
Interest and Fiscal Charges	348,330	383,780	0	0	348,330	383,780
Sewer	0	0	4,489,405	4,304,749	4,489,405	4,304,749
Water	0	0	4,096,589	4,058,230	4,096,589	4,058,230
Total Expenses	67,825,290	65,953,546	8,585,994	8,362,979	76,411,284	74,316,525
Increase (decrease) before transfers	6,559,024	6,728,891	1,328,983	(248,301)	7,888,007	6,480,590
Transfers	18,358	28,665	(18,358)	(28,665)	0	0
Change in Net Position	6,577,382	6,757,556	1,310,625	(276,966)	7,888,007	6,480,590
Net Position Beginning of Year	152,929,633	146,172,077	51,440,780	51,717,746	204,370,413	197,889,823
Net Position End of Year	\$159,507,015	\$152,929,633	\$52,751,405	\$51,440,780	\$212,258,420	\$204,370,413



## Muskingum County, Ohio

### Management's Discussion and Analysis For the Year Ended December 31, 2014 Unaudited

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#### **Governmental Activities**

The County's governmental net position increased by \$6,577,382. Key elements of this change are as follows.

The County's direct charges to users of governmental services made up \$10,613,142 or 14 percent of total governmental revenues. These charges are for fees for real estate transfers, deed and lease recordings, permissive motor vehicle license taxes, rent, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, and licenses and permits. Operating grants, contributions, and interest were the largest program revenues, accounting for \$25,132,153 or 34 percent of total revenues for governmental activities. The major recipients of intergovernmental revenues were the human services and public works programs. Overall program revenue increased in the amount of \$548,273. Charges for services revenue decreased by \$508,319 primarily due to unusually high building and conveyance fee revenue in 2013 relating to the new hospital construction which was offset by an increase in grant funding associated with the human services program. Permissive sales tax revenues account for \$18,241,337 or 25 percent of total governmental revenues. Permissive sales tax revenues experienced an increase from the prior year due to an increase in taxable sales in the County. Another major component of general governmental revenues is property tax revenues, which accounted for \$13,852,866 or 19 percent of total governmental revenues. Property tax revenues remained consistent with the prior year.

The County's human services programs accounted for \$28,144,364, or 41 percent of total expenses for governmental activities. Other major program expenses for governmental activities include legislative and executive programs, which accounted for \$9,121,598, or 13 percent of total expenses, public safety programs, which accounted for \$12,024,820 or 18 percent of total expenses, and public works programs, which accounted for \$8,572,816 or 13 percent of total expenses. The human services and public works programs reflect the largest changes in expenses from the previous year. The increase in the amount of \$1,065,719 for human services is due mainly to increases in personnel and insurance costs. The increase in public works expenses in the amount of \$610,495 is due to an increase in operations and maintenance expenses associated with the County's road and bridge projects.

#### **Business-Type Activities**

The net position for business-type activities increased \$1,310,325 during 2014. Charges for services were the largest program revenue, accounting for \$8,480,852 or 86 percent of total business-type revenues. Charges for services increased in the amount of \$797,431 mainly due to the expansion of the water and sewer systems in previous years which are now collecting usage based revenue. The increase in capital grants and contributions in the amount of \$1,049,413 was largely due to an increase in the amounts of grants received relating to utility improvement projects. Business-type expenses remained relatively constant.

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Table 3, for governmental activities, indicates the total cost of services and the net cost of services for 2014 as compared to 2013. The Statement of Activities reflects the cost of program services and the charges for services, grants, contributions, and interest offsetting those services. The net cost of services identifies the cost of those services supported by tax revenues, unrestricted intergovernmental revenues, and unrestricted interest earnings.

Table 3  
Governmental Activities

	Total Cost of Services <u>2014</u>	Net Cost of Services <u>2014</u>	Total Cost of Services <u>2013</u>	Net Cost of Services <u>2013</u>
General Government				
Legislative and Executive	\$9,121,598	\$4,972,374	\$9,528,192	\$5,392,024
Judicial	7,011,756	5,293,053	6,784,134	5,266,259
Public Safety	12,024,820	9,224,958	11,652,808	8,184,432
Public Works	8,572,816	(363,740)	7,962,321	(423,624)
Health	2,601,606	1,906,790	2,563,666	1,622,613
Human Services	28,144,364	8,128,282	27,078,645	7,761,092
Interest and Fiscal Charges	348,330	348,330	383,780	383,780
Total Expenses	<u>\$67,825,290</u>	<u>\$29,510,047</u>	<u>\$65,953,546</u>	<u>\$28,186,576</u>

Charges for services, operating and capital grants, contributions, and interest in the amount of \$38,315,243 or 56 percent of the total costs of services, were received and used to fund the governmental activities expenses of the County. The remaining \$29,510,047 in governmental expenses are funded primarily by property and permissive sales taxes, non-restricted intergovernmental revenues, interest, and miscellaneous revenues. The \$8,128,282 in net cost of services for human services demonstrates the amount of the costs of services that were not supported from state and federal resources during 2014. As such, the taxpayers have approved property tax levies for the Starlight School and Children Services programs. During 2014, public safety net cost of services of \$9,224,958 indicates that the permissive sales tax and property tax levies are necessary for the operation of the sheriff's department and the detention center due to insufficient program revenues for these operations. To help reduce the tax burden and increase program revenues, the County is actively pursuing contracts for the housing of prisoners from other entities outside the County. In addition, the taxpayers have approved a property tax levy for general operations of the sheriff's department. The net cost of \$4,972,374 in the legislative and executive and \$5,293,053 in the judicial programs represent activities related to the governing body as well as activities that directly support other County programs that serve the County's residents. As a result, these programs rely on the general revenues of the County to support their activities.

**Financial Analysis of County Funds**

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

## Muskingum County, Ohio

### Management's Discussion and Analysis For the Year Ended December 31, 2014 Unaudited

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*Governmental Funds* - The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. GASB Statement No. 54 established fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed on the use of resources reported in governmental funds. In particular, unassigned fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year.

As of December 31, 2014, the County's governmental funds reported a combined ending fund balance of \$58,118,358, an increase of \$4,205,017 in comparison with the prior year. Of that total ending fund balance, \$1,205,891 is nonspendable, \$43,386,805 is restricted, \$6,110,507 is assigned, and \$7,415,155 is unassigned, as defined in GASB Statement No. 54. Of the amount restricted, \$1,812,534 is restricted for court corrections, \$1,126,729 is restricted for roads and bridges, \$777,433 is restricted for human services, \$1,322,917 is restricted for public safety, \$25,763,316 is restricted for developmental disabilities, \$1,236,687 is restricted for health, \$66,273 is restricted for mental health, \$6,744,326 is restricted for children services, \$263,788 is restricted for debt service, \$1,089,871 is restricted for capital outlay, and \$3,182,931 is restricted for other purposes.

The General Fund is the primary operating fund of the County. At the end of 2014, unassigned fund balance was \$7,519,137 while total fund balance was \$14,009,391. As a measure of the General Fund's liquidity, it may be useful to compare both the unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 29 percent of total General Fund expenditures, while total fund balance represents 54 percent of that same amount. The fund balance increased from 2013 by \$1,412,208. The General Fund experienced increases in permissive sales tax and intergovernmental revenue. The General Fund also realized an overall increase in expenditures in the amount of \$979,602. However, expenditures remained below revenues.

At the end of 2014, the Public Assistance Special Revenue Fund had a fund balance in the amount of \$254,720, in comparison to a deficit fund balance of \$23,400 at the end of 2013. The overall increase in the fund balance is due to an increase in intergovernmental revenue received.

The fund balance of the Starlight School Levy Special Revenue Fund at December 31, 2014 was \$25,821,094, an increase of \$2,337,887. This increase, which added to the substantial ending fund balance, is the result of the cumulative effect of expenditures continuing to be significantly below revenues for current year as well as the last several years.

The fund balance of the Children Services Levy Special Revenue Fund at December 31, 2014 was \$6,620,770, an increase of \$207,560 from 2013. Revenues reflect an increase from the prior year at a faster pace than the offsetting expenditures.

*Proprietary Funds* - The County maintains two different types of proprietary funds. Enterprise funds are used to report functions presented as business-type activities on the government-wide financial statements. The County uses enterprise funds to account for Sewer Fund and Water Fund operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's other programs and activities. The County uses internal service funds to account for the health and workers' compensation self-insurance programs.

As of December 31, 2014, net position for the County's enterprise funds was \$52,751,405. Of that total, \$6,138,182 represents unrestricted net position that is available for spending at the County's discretion.

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As of December 31, 2014, unrestricted net position in the self-insurance programs was \$4,089,992 which represents an accumulation of resources to pay future claims and payables in accordance with generally accepted accounting principles.

**General Fund Budgetary Highlights**

The County's budget is prepared according to Ohio law and is based on accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. By State statute, the Board of County Commissioners adopts a temporary operating budget (temporary appropriations) for the County prior to the first day of January. The Board of County Commissioners adopts a permanent annual operating budget (permanent appropriations) for the County prior to the first day of April.

For the General Fund, there were immaterial changes from the original budget to the final budget for revenues and expenditures. Permissive sales taxes receipts were \$2,810,428 higher than final estimated amounts. Legislative and executive actual expenditures were lower than final budgeted amounts by \$1,376,398 because the County anticipated making more contingency expenditures during the year than what actually occurred. The County was conservative in the preparation of the 2014 budget due to the uncertainty of the economy as can be seen by the ending unobligated fund balance being \$6,849,537 higher than final budgeted amounts.

**Capital Assets and Debt Administration**

*Capital Assets* - The County's capital assets for governmental and business-type activities as of December 31, 2014, were \$175,667,310 (net of accumulated depreciation). This includes land, land improvements, construction in progress, buildings, machinery, equipment, furniture and fixtures, vehicles, and infrastructure. Total capital assets increased in the amount of \$2,399,303. This increase is the result of current year capitalizations and contributions exceeding current year depreciation. For business-type activities, major capital asset additions during 2014 included additional work relating to various sanitary sewer and waterline extension projects throughout the County. Table 4 provides a comparison of capital assets as of the end of 2013 and 2014. In addition, Note 9 (Capital Assets) provides capital asset activity during 2014.

Table 4  
Capital Assets  
(Net of Depreciation)

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
Land	\$6,647,968	\$6,648,068	\$207,800	\$204,800	\$6,855,768	\$6,852,868
Land Improvements	33,841,712	33,841,712	0	0	33,841,712	33,841,712
Construction in Progress	72,931	32,920	4,424,968	663,411	4,497,899	696,331
Buildings	29,010,944	29,868,589	414,258	438,229	29,425,202	30,306,818
Machinery, Equipment, Furniture and Fixtures	1,006,255	1,140,173	365,083	388,630	1,371,338	1,528,803
Vehicles	1,487,324	1,586,453	465,810	123,748	1,953,134	1,710,201
Infrastructure	28,291,992	27,503,565	69,430,265	70,827,709	97,722,257	98,331,274
<b>Total Capital Assets</b>	<b>\$100,359,126</b>	<b>\$100,621,480</b>	<b>\$75,308,184</b>	<b>\$72,646,527</b>	<b>\$175,667,310</b>	<b>\$173,268,007</b>

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*Long-Term Debt* - As of December 31, 2014, the County had total debt outstanding in the amount of \$42,395,284, \$13,616,871 in governmental activities and \$28,778,413 in business-type activities. Table 5 outlines the long-term debt held by the County during 2014 and 2013.

Table 5  
Long-Term Debt

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
General Obligation Bonds	\$8,290,627	\$9,490,251	\$15,124,183	\$16,189,387	\$23,414,810	\$25,679,638
Special Assessment Debt	409,828	481,364	0	0	409,828	481,364
OWDA Loans	0	0	13,654,230	11,929,999	13,654,230	11,929,999
OPWC Loan	338,939	0	0	0	338,939	0
Contracts Payable	4,227,243	4,918,502	0	0	4,227,243	4,918,502
Capital Leases	350,234	475,798	0	0	350,234	475,798
Total Long-Term Debt	<u>\$13,616,871</u>	<u>\$15,365,915</u>	<u>\$28,778,413</u>	<u>\$28,119,386</u>	<u>\$42,395,284</u>	<u>\$43,485,301</u>

In addition to the above debt, the County's long-term obligations include compensated absences and claims payable. Additional information on the County's long-term debt can be found in Note 16 of this report. The County's total unvoted legal debt margin at December 31, 2014, is \$11,235,929.

Moody's Investors Service, Inc. has assigned an underlying rating of Aa3 to the outstanding general obligation debt of the County.

**Economic Factors**

The average unemployment rate for the County in 2014 was 7 percent, which is down from 2013. This rate exceeds the State's average rate for 2014 of 5.7 percent and the average 2014 national rate of 6.2 percent.

The County's \$1.623 billion tax base has decreased slightly from the prior year. This is attributable to normal fluctuations from adders, remitters, and Board of Revision (BOR) cases. This decrease represents less than 3 tenths of one percent of the assessed valuation from the prior year and reflects that the real property values within the County have remained steady.

The various economic factors were considered in the preparation of the County's 2014 budget, and will be considered in the preparation of future budgets. Appropriate measures will be taken to ensure spending is within available resources.

A further discussion of the County and the economic factors which affect the County and its operations can be found in the transmittal letter of this report.

**Requests for Information**

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Debra J. Nye, Muskingum County Auditor, 401 Main Street, Zanesville, Ohio 43701.

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**Muskingum County, Ohio**  
**Statement of Net Position**  
**December 31, 2014**

	Primary Government			Component Units		
	Governmental Activities	Business - Type Activities	Total	Transportation Improvement District	Land Bank	Muskingum Starlight Industries, Inc.
<b>Assets</b>						
Equity in Pooled Cash and Cash Equivalents	\$55,270,769	\$7,395,275	\$62,666,044	\$0	\$72,181	\$0
Cash and Cash Equivalents in Segregated Accounts	649	0	649	0	0	0
Cash and Cash Equivalents with Fiscal Agents	2,589,549	0	2,589,549	0	0	0
Cash and Cash Equivalents	0	0	0	0	0	281,062
Investments	0	0	0	0	0	68,099
Prepaid Items	338,781	23,527	362,308	0	0	772
Materials and Supplies Inventory	827,866	3,782	831,648	0	0	78,098
Inventory Held for Resale	0	0	0	0	16,550	0
Permissive Motor Vehicle License Tax Receivable	36,884	0	36,884	0	0	0
Permissive Sales Taxes Receivable	4,960,150	0	4,960,150	0	0	0
Accounts Receivable	190,234	3,614,638	3,804,872	0	0	75,790
Intergovernmental Receivable	8,958,282	574,303	9,532,585	0	0	0
Accrued Interest Receivable	68,800	0	68,800	0	0	0
Interest Receivable	0	0	0	43,265	0	0
Internal Balances	4,931,471	(4,931,471)	0	0	0	0
Property Taxes Receivable	15,399,036	0	15,399,036	0	0	0
Loans Receivable	208,229	0	208,229	0	0	0
Special Assessments Receivable	252,763	0	252,763	0	0	0
Due from Primary Government	0	0	0	0	0	37,740
Contracts Receivable from Primary Government	0	0	0	4,227,243	0	0
Payments in Lieu of Taxes Receivable	234,688	0	234,688	0	0	0
Non-Depreciable Capital Assets	40,562,611	4,632,768	45,195,379	0	0	0
Depreciable Capital Assets, Net	59,796,515	70,675,416	130,471,931	0	0	23,078
<i>Total Assets</i>	<u>194,627,277</u>	<u>81,988,238</u>	<u>276,615,515</u>	<u>4,270,508</u>	<u>88,731</u>	<u>564,639</u>
<b>Deferred Outflows of Resources</b>						
Deferred Charge on Refunding	282,729	478,186	760,915	0	0	0
<b>Liabilities</b>						
Matured Compensated Absences Payable	25,041	0	25,041	0	0	0
Accrued Wages and Benefits	1,392,169	40,255	1,432,424	0	0	9,279
Accounts Payable	903,529	75,693	979,222	72	0	45,396
Contracts Payable	51,788	257,749	309,537	0	0	0
Intergovernmental Payable	1,421,342	203,231	1,624,573	0	0	0
Retainage Payable	4,198	147,074	151,272	0	0	0
Custodial Payables	0	0	0	0	0	245,409
Accrued Interest Payable	25,672	42,663	68,335	43,265	0	0
Claims Payable	809,558	0	809,558	0	0	0
Due to Component Unit	37,740	0	37,740	0	0	0
Customer Deposits Payable	0	45,378	45,378	0	0	0
Long-Term Liabilities:						
Due Within One Year	4,064,249	1,574,459	5,638,708	713,908	0	0
Due In More Than One Year	13,246,760	27,328,517	40,575,277	3,513,335	0	5,171
<i>Total Liabilities</i>	<u>21,982,046</u>	<u>29,715,019</u>	<u>51,697,065</u>	<u>4,270,580</u>	<u>0</u>	<u>305,255</u>
<b>Deferred Inflows of Resources</b>						
Property Taxes	13,420,945	0	13,420,945	0	0	0
<b>Net Position</b>						
Net Investment in Capital Assets	88,070,601	46,613,223	134,683,824	0	0	17,907
Restricted for:						
Capital Projects	1,250,857	0	1,250,857	0	0	0
Debt Service	69,276	0	69,276	0	0	0
Road and Bridge Projects	3,503,601	0	3,503,601	0	0	0
Starlight School Program	27,717,285	0	27,717,285	0	0	0
Children Services Program	7,128,493	0	7,128,493	0	0	0
Public Assistance Program	228,459	0	228,459	0	0	0
Tuberculosis Clinic Program	1,396,390	0	1,396,390	0	0	0
Court Corrections	1,815,191	0	1,815,191	0	0	0
Community Development Program	627,361	0	627,361	0	0	0
Real Estate Assessment	2,043,127	0	2,043,127	0	0	0
Mental Health Program	329,620	0	329,620	0	0	0
Other Purposes	4,018,153	0	4,018,153	0	0	245,409
Unrestricted (Deficit)	21,308,601	6,138,182	27,446,783	(72)	88,731	(3,932)
<i>Total Net Position (Deficit)</i>	<u>\$159,507,015</u>	<u>\$52,751,405</u>	<u>\$212,258,420</u>	<u>(\$72)</u>	<u>\$88,731</u>	<u>\$259,384</u>

See accompanying notes to the basic financial statements

**Muskingum County, Ohio**  
**Statement of Activities**  
**For the Year Ended December 31, 2014**

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
<b>Primary Government:</b>				
Governmental Activities:				
General Government:				
Legislative and Executive	\$9,121,598	\$4,139,284	\$9,940	\$0
Judicial	7,011,756	1,072,759	645,944	0
Public Safety	12,024,820	1,728,475	1,067,287	4,100
Public Works	8,030,892	137,049	5,758,041	2,560,448
Public Works - Intergovernmental	541,924	481,018	0	0
Health	1,349,586	378,746	87,249	5,400
Health - Intergovernmental	1,252,020	0	223,421	0
Human Services	28,144,364	2,675,811	17,340,271	0
Interest and Fiscal Charges	348,330	0	0	0
<i>Total Governmental Activities</i>	67,825,290	10,613,142	25,132,153	2,569,948
Business-Type Activities:				
Sewer	4,489,405	4,339,411	0	726,052
Water	4,096,589	4,141,441	0	643,578
<i>Total Business-Type Activities</i>	8,585,994	8,480,852	0	1,369,630
<i>Total Primary Government</i>	\$76,411,284	\$19,093,994	\$25,132,153	\$3,939,578
<b>Component Units:</b>				
Transportation Improvement District	\$226,055	\$149,064	\$0	\$67,870
Land Bank	264,123	0	308,220	0
Muskingum Starlight Industries, Inc.	1,109,662	703,352	12,205	0
<i>Total Component Units</i>	\$1,599,840	\$852,416	\$320,425	\$67,870

**General Revenues**

Property Taxes Levied for:  
  General Purposes  
  Public Safety - Sheriff Levy  
  Health - Tuberculosis  
  Health - Mental Health  
  Human Services - Senior Citizens  
  Human Services - Starlight School  
  Human Services - Children Services  
Sales Taxes Levied for General Purposes  
Grants and Entitlements not Restricted to Specific Programs  
Investment Earnings  
Payments in Lieu of Taxes  
Miscellaneous  
In-Kind Contribution  
*Total General Revenues*

Transfers

*Total General Revenues and Transfers*

*Change in Net Position*

Net Position Beginning of Year

*Net Position (Deficit) End of Year*

See accompanying notes to the basic financial statements



Net (Expense) Revenue and  
Change in Net Position

Primary Government			Component Units		
Governmental Activities	Business - Type Activities	Total	Transportation Improvement District	Land Bank	Muskingum Starlight Industries, Inc.
(\$4,972,374)	\$0	(\$4,972,374)	\$0	\$0	\$0
(5,293,053)	0	(5,293,053)	0	0	0
(9,224,958)	0	(9,224,958)	0	0	0
424,646	0	424,646	0	0	0
(60,906)	0	(60,906)	0	0	0
(878,191)	0	(878,191)	0	0	0
(1,028,599)	0	(1,028,599)	0	0	0
(8,128,282)	0	(8,128,282)	0	0	0
(348,330)	0	(348,330)	0	0	0
<u>(29,510,047)</u>	<u>0</u>	<u>(29,510,047)</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	576,058	576,058	0	0	0
0	688,430	688,430	0	0	0
0	1,264,488	1,264,488	0	0	0
<u>(29,510,047)</u>	<u>1,264,488</u>	<u>(28,245,559)</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	(9,121)	0	0
0	0	0	0	44,097	0
0	0	0	0	0	(394,105)
0	0	0	(9,121)	44,097	(394,105)
3,019,180	0	3,019,180	0	0	0
425,152	0	425,152	0	0	0
534,604	0	534,604	0	0	0
1,055,460	0	1,055,460	0	0	0
637,326	0	637,326	0	0	0
5,508,128	0	5,508,128	0	0	0
2,673,016	0	2,673,016	0	0	0
18,241,337	0	18,241,337	0	0	0
2,511,528	0	2,511,528	0	0	0
622,598	0	622,598	0	0	5,757
255,667	0	255,667	0	0	0
585,075	64,495	649,570	0	0	26,759
0	0	0	0	0	415,740
<u>36,069,071</u>	<u>64,495</u>	<u>36,133,566</u>	<u>0</u>	<u>0</u>	<u>448,256</u>
<u>18,358</u>	<u>(18,358)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>36,087,429</u>	<u>46,137</u>	<u>36,133,566</u>	<u>0</u>	<u>0</u>	<u>448,256</u>
6,577,382	1,310,625	7,888,007	(9,121)	44,097	54,151
<u>152,929,633</u>	<u>51,440,780</u>	<u>204,370,413</u>	<u>9,049</u>	<u>44,634</u>	<u>205,233</u>
<u>\$159,507,015</u>	<u>\$52,751,405</u>	<u>\$212,258,420</u>	<u>(\$72)</u>	<u>\$88,731</u>	<u>\$259,384</u>

**Muskingum County, Ohio**  
**Balance Sheet**  
**Governmental Funds**  
**December 31, 2014**

	General	Public Assistance	Starlight School Levy	Children Services Levy
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$12,757,126	\$629,287	\$18,470,401	\$7,046,493
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Cash and Cash Equivalents with Fiscal Agents	0	0	2,589,549	0
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	39,244	0	0	0
Receivables:				
Property Taxes	3,815,403	0	4,852,817	3,373,103
Payments in Lieu of Taxes	7,881	0	10,857	7,059
Permissive Sales Taxes	4,960,150	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Accounts	61,048	0	1,569	0
Accrued Interest	68,800	0	0	0
Intergovernmental	1,333,238	254,851	2,024,870	753,194
Interfund	599,757	43,583	4,797,700	0
Special Assessments	0	0	0	0
Loans	0	0	0	0
Materials and Supplies Inventory	144,022	12,475	29,178	21,445
Prepaid Items	196,481	32,753	28,600	11,587
<i>Total Assets</i>	<u>\$23,983,150</u>	<u>\$972,949</u>	<u>\$32,805,541</u>	<u>\$11,212,881</u>
<b>Liabilities</b>				
Accounts Payable	\$279,030	\$34,294	\$114,516	\$187,951
Accrued Wages and Benefits	590,503	162,283	182,933	159,565
Contracts Payable	0	0	0	0
Retainage Payable	0	0	0	0
Matured Compensated Absences Payable	0	1,805	0	23,236
Interfund Payable	199,964	129,558	57,079	70,934
Intergovernmental Payable	205,680	116,355	78,181	77,297
Due to Component Unit	2,934	0	34,806	0
<i>Total Liabilities</i>	<u>1,278,111</u>	<u>444,295</u>	<u>467,515</u>	<u>518,983</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	3,349,999	0	4,219,157	2,928,783
Unavailable Revenue	5,345,649	273,934	2,297,775	1,144,345
<i>Total Deferred Inflows of Resources</i>	<u>8,695,648</u>	<u>273,934</u>	<u>6,516,932</u>	<u>4,073,128</u>
<b>Fund Balances</b>				
Nonspendable	379,747	45,228	57,778	33,032
Restricted	0	209,492	25,763,316	6,587,738
Assigned	6,110,507	0	0	0
Unassigned (Deficit)	7,519,137	0	0	0
<i>Total Fund Balances</i>	<u>14,009,391</u>	<u>254,720</u>	<u>25,821,094</u>	<u>6,620,770</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$23,983,150</u>	<u>\$972,949</u>	<u>\$32,805,541</u>	<u>\$11,212,881</u>

See accompanying notes to the basic financial statements

Other Governmental Funds	Total Governmental Funds
\$11,187,125	\$50,090,432
649	649
0	2,589,549
0	39,244
3,357,713	15,399,036
208,891	234,688
0	4,960,150
36,884	36,884
63,150	125,767
0	68,800
4,592,129	8,958,282
0	5,441,040
252,763	252,763
208,229	208,229
620,746	827,866
69,360	338,781
\$20,597,639	\$89,572,160
\$287,738	\$903,529
296,885	1,392,169
51,788	51,788
4,198	4,198
0	25,041
498,534	956,069
499,308	976,821
0	37,740
1,638,451	4,347,355
2,923,006	13,420,945
4,623,799	13,685,502
7,546,805	27,106,447
690,106	1,205,891
10,826,259	43,386,805
0	6,110,507
(103,982)	7,415,155
11,412,383	58,118,358
\$20,597,639	\$89,572,160

**Muskingum County, Ohio**  
**Reconciliation of Total Governmental Fund Balances to**  
**Net Position of Governmental Activities**  
**December 31, 2014**

**Total Governmental Fund Balances** \$58,118,358

*Amounts reported for governmental activities in the statement of net position are different because:*

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. 100,359,126

Other long-term assets are not available to pay for current-period expenditures and therefore are reported as deferred inflows of resources in the funds:

Delinquent Property Taxes	1,978,091	
Payments in Lieu of Taxes	234,688	
Permissive Sales Taxes	3,526,522	
Special Assessments	252,763	
Intergovernmental	4,820,216	
Interest	45,828	
Accounts	2,827,394	
<b>Total</b>	<b>13,685,502</b>	<b>13,685,502</b>

Internal service funds are used by management to charge the costs of insurance and workers' compensation to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position:

Net Position	4,089,992	
Workers' Compensation Claims Payable	307,989	
<b>Total</b>	<b>4,397,981</b>	<b>4,397,981</b>

Deferred outflows of resources represent deferred charges on refundings which do not provide current financial resources and therefore are not reported in the funds. 282,729

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. (25,672)

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:

General Obligation Bonds	(8,290,627)	
Special Assessments Bonds	(409,828)	
OPWC Loan	(338,939)	
Compensated Absences	(3,386,149)	
Workers' Compensation Claims Payable	(307,989)	
Long-Term Contracts Payable	(4,227,243)	
Capital Leases	(350,234)	
<b>Total</b>	<b>(17,311,009)</b>	<b>(17,311,009)</b>

**Net Position of Governmental Activities** \$159,507,015

See accompanying notes to the basic financial statements

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**Muskingum County, Ohio**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended December 31, 2014**

	General	Public Assistance	Starlight School Levy	Children Services Levy
<b>Revenues</b>				
Property Taxes	\$3,060,062	\$0	\$5,833,457	\$2,663,340
Special Assessments	0	0	0	0
Permissive Sales Taxes	17,946,552	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	3,714,688	492,634	37,125	1,499,939
Licenses and Permits	553,913	0	0	0
Fines and Forfeitures	368,066	0	0	0
Intergovernmental	3,071,443	8,181,969	4,109,128	3,247,996
Interest	598,505	0	7,302	0
Payments in Lieu of Taxes	106,706	0	23,031	9,911
Rent	371,405	0	0	0
Contributions and Donations	0	0	50,175	4,752
Other	305,530	26,721	30,789	23,126
<i>Total Revenues</i>	<u>30,096,870</u>	<u>8,701,324</u>	<u>10,091,007</u>	<u>7,449,064</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	7,760,786	0	0	0
Judicial	6,598,858	0	0	0
Public Safety	9,737,405	0	0	0
Public Works	132,870	0	0	0
Health	377,067	0	0	0
Human Services	646,234	8,459,367	7,753,120	7,241,504
Capital Outlay	178,646	0	0	0
Intergovernmental	545,224	0	0	0
Debt Service:				
Principal Retirement	144,763	3,375	0	0
Interest and Fiscal Charges	9,191	2,037	0	0
<i>Total Expenditures</i>	<u>26,131,044</u>	<u>8,464,779</u>	<u>7,753,120</u>	<u>7,241,504</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,965,826</u>	<u>236,545</u>	<u>2,337,887</u>	<u>207,560</u>
<b>Other Financing Sources (Use)</b>				
OWDA Loans Issued	0	0	0	0
OPWC Loans Issued	0	0	0	0
Proceeds from the Sale of Capital Assets	13,465	0	0	0
Inception of a Capital Lease	178,646	0	0	0
Transfers In	0	279,696	0	0
Transfers Out	(2,745,729)	(238,121)	0	0
<i>Total Other Financing Sources (Use)</i>	<u>(2,553,618)</u>	<u>41,575</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	1,412,208	278,120	2,337,887	207,560
Fund Balances (Deficit) at Beginning of Year	<u>12,597,183</u>	<u>(23,400)</u>	<u>23,483,207</u>	<u>6,413,210</u>
<i>Fund Balances at End of Year</i>	<u>\$14,009,391</u>	<u>\$254,720</u>	<u>\$25,821,094</u>	<u>\$6,620,770</u>

See accompanying notes to the basic financial statements

Other Governmental Funds	Total Governmental Funds
\$2,641,503	\$14,198,362
32,523	32,523
0	17,946,552
481,018	481,018
2,350,726	8,095,112
217,143	771,056
406,220	774,286
10,453,145	29,063,681
5,810	611,617
230,315	369,963
198,731	570,136
17,642	72,569
184,311	570,477
<u>17,219,087</u>	<u>73,557,352</u>
860,839	8,621,625
513,397	7,112,255
2,178,422	11,915,827
6,650,091	6,782,961
937,996	1,315,063
4,419,493	28,519,718
1,759,652	1,938,298
1,248,720	1,793,944
1,520,633	1,668,771
332,020	343,248
<u>20,421,263</u>	<u>70,011,710</u>
<u>(3,202,176)</u>	<u>3,545,642</u>
109,967	109,967
338,939	338,939
0	13,465
0	178,646
3,111,382	3,391,078
(388,870)	(3,372,720)
<u>3,171,418</u>	<u>659,375</u>
(30,758)	4,205,017
<u>11,443,141</u>	<u>53,913,341</u>
<u>\$11,412,383</u>	<u>\$58,118,358</u>

**Muskingum County, Ohio**  
**Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**of Governmental Funds to the Statement of Activities**  
**For the Year Ended December 31, 2014**

**Net Change in Fund Balances - Governmental Funds** \$4,205,017

*Amounts reported for governmental activities in the statement of activities are different because:*

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay and capital contributions exceeded depreciation in the current period:

Capital Asset Additions - Capital Outlay	2,277,890	
Capital Asset Additions - Capital Contributions	1,313,065	
Current Year Depreciation	<u>(3,373,063)</u>	217,892

Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. This is the amount of the proceeds and loss on disposal of assets:

Proceeds from Sale of Capital Assets	(13,465)	
Loss on Disposal of Assets	<u>(466,781)</u>	(480,246)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds:

Delinquent Property Taxes	(345,496)	
Special Assessments	(32,523)	
Permissive Sales Taxes	294,785	
Payments in Lieu of Taxes	(114,296)	
Charges for Services	(92,429)	
Fines and Forfeitures	(2,328)	
Intergovernmental	(289,099)	
Interest	19,181	
Rent	16,291	
Other	<u>7,906</u>	(538,008)

Repayments of principal are expenditures in the governmental funds, but the repayments reduce long-term liabilities in the statement of net position:

General Obligation Bonds	1,183,710	
Special Assessment Bonds	70,884	
OWDA Loans	109,967	
Capital Leases	<u>304,210</u>	1,668,771

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds:

Accrued interest	2,518	
Amortization of deferred amount on refunding	(24,166)	
Amortization of bond premium	<u>16,566</u>	(5,082)

Long-term debt proceeds are other financing sources in the governmental funds, but the issuance increases the long-term liabilities on the statement of net position:

Proceeds of OWDA Loans	(109,967)	
Proceeds of OPWC Loans	<u>(338,939)</u>	(448,906)

Inception of a capital lease is reported as an other financing source in the governmental funds, but the inception increases long-term liabilities on the statement of net position. (178,646)

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:

Compensated Absences Payable	(18,621)	
Long-Term Contracts Payable	<u>691,259</u>	672,638

The internal service funds used by management to charge the costs of insurance to individual funds are not reported in the statement of activities. Governmental fund expenditures and the related internal service funds' revenues are eliminated. The net change of the internal service funds is allocated among governmental activities. 1,463,952

**Change in Net Position of Governmental Activities** \$6,577,382

See accompanying notes to the basic financial statements



**Muskingum County, Ohio**  
**Statement of Revenues, Expenditures, and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**General Fund**  
**For the Year Ended December 31, 2014**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$3,020,000	\$3,030,700	\$3,039,958	\$9,258
Permissive Sales Taxes	15,000,000	15,000,000	17,810,428	2,810,428
Charges for Services	3,779,748	3,656,503	3,710,419	53,916
Licenses and Permits	365,200	365,200	551,227	186,027
Fines and Forfeitures	323,700	323,700	368,208	44,508
Intergovernmental	2,185,120	2,210,134	2,929,141	719,007
Interest	574,317	524,317	558,298	33,981
Payments in Lieu of Taxes	100,000	100,000	106,706	6,706
Rent	270,557	305,557	432,635	127,078
Other	181,927	227,731	290,234	62,503
<i>Total Revenues</i>	25,800,569	25,743,842	29,797,254	4,053,412
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	9,005,125	9,484,426	8,108,028	1,376,398
Judicial	6,739,898	6,913,814	6,717,294	196,520
Public Safety	9,930,481	10,057,789	9,851,670	206,119
Public Works	135,814	135,847	133,186	2,661
Health	377,145	377,260	377,067	193
Human Services	638,691	671,913	650,569	21,344
Intergovernmental	1,000,517	975,632	545,224	430,408
Debt Service:				
Principal Retirement	144,763	144,763	144,763	0
Interest and Fiscal Charges	9,191	9,191	9,191	0
<i>Total Expenditures</i>	27,981,625	28,770,635	26,536,992	2,233,643
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,181,056)	(3,026,793)	3,260,262	6,287,055
<b>Other Financing Sources (Uses)</b>				
Proceeds from the Sale of Capital Assets	19,850	19,850	13,465	(6,385)
Advances In	0	0	451,000	451,000
Advances Out	0	0	(414,251)	(414,251)
Transfers In	4,000	4,000	0	(4,000)
Transfers Out	(3,039,152)	(3,236,847)	(2,700,729)	536,118
<i>Total Other Financing Sources (Uses)</i>	(3,015,302)	(3,212,997)	(2,650,515)	562,482
<i>Net Change in Fund Balance</i>	(5,196,358)	(6,239,790)	609,747	6,849,537
Fund Balance at Beginning of Year	11,389,360	11,389,360	11,389,360	0
Prior Year Encumbrances Appropriated	367,022	367,022	367,022	0
<i>Fund Balance at End of Year</i>	\$6,560,024	\$5,516,592	\$12,366,129	\$6,849,537

See accompanying notes to the basic financial statements

**Muskingum County, Ohio**  
**Statement of Revenues, Expenditures, and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Public Assistance Fund**  
**For the Year Ended December 31, 2014**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$300,000	\$780,577	\$492,634	(\$287,943)
Intergovernmental	6,974,000	8,991,477	8,168,735	(822,742)
Other	505,000	8,067	26,721	18,654
<i>Total Revenues</i>	<u>7,779,000</u>	<u>9,780,121</u>	<u>8,688,090</u>	<u>(1,092,031)</u>
<b>Expenditures</b>				
Current:				
Human Services	8,368,564	10,085,365	8,689,776	1,395,589
Debt Service:				
Principal Retirement	3,375	3,375	3,375	0
Interest and Fiscal Charges	2,037	2,037	2,037	0
<i>Total Expenditures</i>	<u>8,373,976</u>	<u>10,090,777</u>	<u>8,695,188</u>	<u>1,395,589</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(594,976)	(310,656)	(7,098)	303,558
<b>Other Financing Source (Use)</b>				
Transfers In	278,400	278,400	279,696	1,296
Transfers Out	0	(238,192)	(238,121)	71
<i>Total Other Financing Source (Use)</i>	<u>278,400</u>	<u>40,208</u>	<u>41,575</u>	<u>1,367</u>
<i>Net Change in Fund Balance</i>	(316,576)	(270,448)	34,477	304,925
Fund Balance (Deficit) at Beginning of Year	(63,330)	(63,330)	(63,330)	0
Prior Year Encumbrances Appropriated	410,389	410,389	410,389	0
<i>Fund Balance at End of Year</i>	<u>\$30,483</u>	<u>\$76,611</u>	<u>\$381,536</u>	<u>\$304,925</u>

See accompanying notes to the basic financial statements

**Muskingum County, Ohio**  
**Statement of Revenues, Expenditures, and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Starlight School Levy Fund**  
**For the Year Ended December 31, 2014**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property Taxes	\$5,358,179	\$5,358,179	\$5,886,114	\$527,935
Charges for Services	35,400	35,400	36,694	1,294
Intergovernmental	3,302,033	3,303,804	3,997,435	693,631
Interest	0	0	7,302	7,302
Payments in Lieu of Taxes	36,050	36,050	23,031	(13,019)
Contributions and Donations	15,000	15,000	49,686	34,686
Other	11,500	11,500	30,789	19,289
<i>Total Revenues</i>	<u>8,758,162</u>	<u>8,759,933</u>	<u>10,031,051</u>	<u>1,271,118</u>
<b>Expenditures</b>				
Current:				
Human Services	<u>11,639,102</u>	<u>11,669,453</u>	<u>8,154,628</u>	<u>3,514,825</u>
<i>Net Change in Fund Balance</i>	(2,880,940)	(2,909,520)	1,876,423	4,785,943
Fund Balance at Beginning of Year	23,008,414	23,008,414	23,008,414	0
Prior Year Encumbrances Appropriated	<u>167,257</u>	<u>167,257</u>	<u>167,257</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$20,294,731</u>	<u>\$20,266,151</u>	<u>\$25,052,094</u>	<u>\$4,785,943</u>

See accompanying notes to the basic financial statements

**Muskingum County, Ohio**  
**Statement of Revenues, Expenditures, and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Children Services Levy Fund**  
**For the Year Ended December 31, 2014**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property Taxes	\$2,877,514	\$2,877,514	\$2,644,639	(\$232,875)
Charges for Services	1,244,250	1,244,250	1,528,135	283,885
Intergovernmental	1,617,986	1,617,986	3,269,081	1,651,095
Payments in Lieu of Taxes	0	0	9,911	9,911
Contributions and Donations	500	5,500	4,752	(748)
Other	10,000	10,000	23,674	13,674
<i>Total Revenues</i>	<u>5,750,250</u>	<u>5,755,250</u>	<u>7,480,192</u>	<u>1,724,942</u>
<b>Expenditures</b>				
Current:				
Human Services	<u>9,183,360</u>	<u>9,212,159</u>	<u>7,537,833</u>	<u>1,674,326</u>
<i>Net Change in Fund Balance</i>	(3,433,110)	(3,456,909)	(57,641)	3,399,268
Fund Balance at Beginning of Year	6,332,321	6,332,321	6,332,321	0
Prior Year Encumbrances Appropriated	<u>311,527</u>	<u>311,527</u>	<u>311,527</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$3,210,738</u></u>	<u><u>\$3,186,939</u></u>	<u><u>\$6,586,207</u></u>	<u><u>\$3,399,268</u></u>

See accompanying notes to the basic financial statements

**Muskingum County, Ohio**  
**Statement of Fund Net Position**  
**Proprietary Funds**  
**December 31, 2014**

	Business - Type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Sewer	Water	Total	
<b>Assets</b>				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents	\$3,962,926	\$3,239,897	\$7,202,823	\$5,141,093
Restricted Cash and Cash Equivalents	49,920	97,154	147,074	0
Prepaid Items	4,381	19,146	23,527	0
Materials and Supplies Inventory	1,891	1,891	3,782	0
Receivables:				
Intergovernmental	542,031	32,272	574,303	0
Accounts	3,006,181	608,457	3,614,638	64,467
Interfund	4,576	1,716	6,292	446,500
<i>Total Current Assets</i>	<u>7,571,906</u>	<u>4,000,533</u>	<u>11,572,439</u>	<u>5,652,060</u>
Noncurrent Assets:				
Restricted Cash and Cash Equivalents	0	45,378	45,378	0
Non-Depreciable Capital Assets	1,539,156	3,093,612	4,632,768	0
Depreciable Capital Assets, Net	47,850,735	22,824,681	70,675,416	0
<i>Total Noncurrent Assets</i>	<u>49,389,891</u>	<u>25,963,671</u>	<u>75,353,562</u>	<u>0</u>
<i>Total Assets</i>	<u>56,961,797</u>	<u>29,964,204</u>	<u>86,926,001</u>	<u>5,652,060</u>
<b>Deferred Outflows of Resources</b>				
Deferred Charge on Refunding	97,677	380,509	478,186	0
<b>Liabilities</b>				
Current Liabilities:				
Accrued Wages and Benefits	11,327	28,928	40,255	0
Intergovernmental Payable	117,582	85,649	203,231	444,521
Accounts Payable	32,845	42,848	75,693	0
Contracts Payable	201,737	56,012	257,749	0
Retainage Payable	49,920	97,154	147,074	0
Accrued Interest Payable	32,462	10,201	42,663	0
Interfund Payable	4,864,043	73,720	4,937,763	0
Claims Payable - Health Benefits	0	0	0	809,558
Claims Payable - Workers' Compensation	0	0	0	182,924
Current Portion of Compensated Absences Payable	11,444	68,316	79,760	0
Current Portion of General Obligation Bonds Payable	672,600	427,000	1,099,600	0
Current Portion of OWDA Loans Payable	223,318	171,781	395,099	0
<i>Total Current Liabilities</i>	<u>6,217,278</u>	<u>1,061,609</u>	<u>7,278,887</u>	<u>1,437,003</u>
Long-Term Liabilities (Net of Current Portion):				
Customer Deposits Payable	0	45,378	45,378	0
Compensated Absences Payable	13,926	30,877	44,803	0
Claims Payable - Workers' Compensation	0	0	0	125,065
General Obligation Bonds Payable	9,359,094	4,665,489	14,024,583	0
OWDA Loans Payable	6,785,692	6,473,439	13,259,131	0
<i>Total Long-Term Liabilities</i>	<u>16,158,712</u>	<u>11,215,183</u>	<u>27,373,895</u>	<u>125,065</u>
<i>Total Liabilities</i>	<u>22,375,990</u>	<u>12,276,792</u>	<u>34,652,782</u>	<u>1,562,068</u>
<b>Net Position</b>				
Net Investment in Capital Assets	32,205,131	14,408,092	46,613,223	0
Unrestricted	2,478,353	3,659,829	6,138,182	4,089,992
<i>Total Net Position</i>	<u>\$34,683,484</u>	<u>\$18,067,921</u>	<u>\$52,751,405</u>	<u>\$4,089,992</u>

See accompanying notes to the basic financial statements

**Muskingum County, Ohio**  
**Statement of Revenues, Expenses, and Changes in Fund Net Position**  
**Proprietary Funds**  
**For the Year Ended December 31, 2014**

	<u>Business - Type Activities - Enterprise Funds</u>			Governmental Activities - Internal Service Funds
	<u>Sewer</u>	<u>Water</u>	<u>Total</u>	
<b>Operating Revenues</b>				
Charges for Services	\$4,339,411	\$4,141,441	\$8,480,852	\$9,649,457
Other	4,782	25,147	29,929	6,692
<i>Total Operating Revenues</i>	<u>4,344,193</u>	<u>4,166,588</u>	<u>8,510,781</u>	<u>9,656,149</u>
<b>Operating Expenses</b>				
Personal Services	386,481	853,560	1,240,041	0
Contractual Services	1,596,465	1,414,242	3,010,707	1,943,267
Materials and Supplies	91,052	424,728	515,780	0
Claims	0	0	0	6,228,930
Depreciation	1,261,299	1,018,616	2,279,915	0
Amortization	130,099	0	130,099	0
Other	35,751	8,232	43,983	20,000
<i>Total Operating Expenses</i>	<u>3,501,147</u>	<u>3,719,378</u>	<u>7,220,525</u>	<u>8,192,197</u>
<i>Operating Income</i>	<u>843,046</u>	<u>447,210</u>	<u>1,290,256</u>	<u>1,463,952</u>
<b>Non-Operating Revenue (Expenses)</b>				
Other Non-Operating Revenues	0	34,566	34,566	0
Interest and Fiscal Charges	(772,254)	(230,584)	(1,002,838)	0
Loss on Disposal of Capital Assets	(216,004)	(146,627)	(362,631)	0
<i>Total Non-Operating Revenue (Expenses)</i>	<u>(988,258)</u>	<u>(342,645)</u>	<u>(1,330,903)</u>	<u>0</u>
<i>Income (Loss) Before Contributions and Transfers</i>	<u>(145,212)</u>	<u>104,565</u>	<u>(40,647)</u>	<u>1,463,952</u>
Capital Contributions from Grants	542,031	560,953	1,102,984	0
Capital Contributions from Customers	184,021	82,625	266,646	0
Transfers In	17,041	7,208	24,249	0
Transfers Out	(39,541)	(3,066)	(42,607)	0
<i>Change in Net Position</i>	<u>558,340</u>	<u>752,285</u>	<u>1,310,625</u>	<u>1,463,952</u>
Net Position Beginning of Year	<u>34,125,144</u>	<u>17,315,636</u>	<u>51,440,780</u>	<u>2,626,040</u>
<i>Net Position End of Year</i>	<u><u>\$34,683,484</u></u>	<u><u>\$18,067,921</u></u>	<u><u>\$52,751,405</u></u>	<u><u>\$4,089,992</u></u>

See accompanying notes to the basic financial statements

**Muskingum County, Ohio**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended December 31, 2014**

	<u>Business - Type Activities - Enterprise Funds</u>			Governmental Activities - Internal Service Funds
	<u>Sewer</u>	<u>Water</u>	<u>Total</u>	
<b>Increase (Decrease) in Cash and Cash Equivalents</b>				
<b>Cash Flows from Operating Activities</b>				
Cash Received from Customers	\$4,372,814	\$4,005,441	\$8,378,255	\$0
Cash Received from Transactions with Other Funds	0	0	0	9,653,806
Cash Received from Other Operating Revenues	4,782	25,147	29,929	6,692
Cash Payments for Employee Services and Benefits	(387,043)	(839,493)	(1,226,536)	0
Cash Payments for Goods and Services	(1,709,787)	(1,770,027)	(3,479,814)	(1,945,767)
Cash Payments for Claims	0	0	0	(6,413,877)
Cash Payments for Other Operating Expenses	(35,751)	(8,232)	(43,983)	(20,000)
Other Non-Operating Revenues	0	34,566	34,566	0
Utility Deposits Received	0	20,700	20,700	0
Utility Deposits Returned	0	(1,872)	(1,872)	0
Utility Deposits Applied	0	(13,578)	(13,578)	0
<i>Net Cash Provided by Operating Activities</i>	<u>2,245,015</u>	<u>1,452,652</u>	<u>3,697,667</u>	<u>1,280,854</u>
<b>Cash Flows from Noncapital Financing Activities</b>				
Transfers In	17,041	7,208	24,249	0
Transfers Out	(39,541)	(3,066)	(42,607)	0
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>(22,500)</u>	<u>4,142</u>	<u>(18,358)</u>	<u>0</u>
<b>Cash Flows from Capital and Related Financing Activities</b>				
Payment for Capital Acquisitions	(1,895,322)	(3,241,899)	(5,137,221)	0
OWDA Loans Issued	0	2,416,635	2,416,635	0
Tap-In Fees	357,747	82,625	440,372	0
Capital Grants	0	528,681	528,681	0
Principal Paid on General Obligation Bonds	(633,100)	(416,400)	(1,049,500)	0
Principal Paid on OWDA Loans	(238,513)	(453,891)	(692,404)	0
Principal Paid on Interfund Activity Notes	(153,000)	0	(153,000)	0
Interest and Fiscal Charges Paid on General Obligation Bonds	(410,786)	(130,760)	(541,546)	0
Interest and Fiscal Charges Paid on OWDA Loans	(238,084)	(75,063)	(313,147)	0
Interest and Fiscal Charges Paid on Interfund Activity Notes	(123,768)	0	(123,768)	0
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(3,334,826)</u>	<u>(1,290,072)</u>	<u>(4,624,898)</u>	<u>0</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(1,112,311)	166,722	(945,589)	1,280,854
Cash and Cash Equivalents Beginning of Year	<u>5,125,157</u>	<u>3,215,707</u>	<u>8,340,864</u>	<u>3,860,239</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$4,012,846</u></u>	<u><u>\$3,382,429</u></u>	<u><u>\$7,395,275</u></u>	<u><u>\$5,141,093</u></u>

(continued)

**Muskingum County, Ohio**  
**Statement of Cash Flows**  
**Proprietary Funds (Continued)**  
**For the Year Ended December 31, 2014**

	<u>Business - Type Activities - Enterprise Funds</u>			Governmental
	<u>Sewer</u>	<u>Water</u>	<u>Total</u>	Activities - Internal Service Funds
<b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</b>				
Operating Income	\$843,046	\$447,210	\$1,290,256	\$1,463,952
Adjustments:				
Other Non-Operating Revenues	0	34,566	34,566	0
Depreciation	1,261,299	1,018,616	2,279,915	0
Amortization	130,099	0	130,099	0
Changes in Assets and Liabilities:				
(Increase) Decrease in Prepaid Items	(1,589)	809	(780)	0
Increase in Materials and Supplies Inventory	(754)	(754)	(1,508)	0
Decrease in Intergovernmental Receivable	0	0	0	2,636
(Increase) Decrease in Accounts Receivable	35,698	(136,085)	(100,387)	(15,760)
(Increase) Decrease in Interfund Receivable	(2,295)	85	(2,210)	1,322
Increase in Accrued Wages and Benefits	1,074	3,240	4,314	0
Increase (Decrease) in Intergovernmental Payable	(21,572)	(27,282)	(48,854)	82,015
Increase (Decrease) in Accounts Payable	(2,920)	3,536	616	0
Increase in Retainage Payable	0	94,426	94,426	0
Increase (Decrease) in Interfund Payable	4,506	(1,029)	3,477	0
Decrease in Claims Payable	0	0	0	(253,311)
Increase (Decrease) in Compensated Absences Payable	(1,577)	10,064	8,487	0
Increase in Customer Deposits Payable	0	5,250	5,250	0
<i>Net Cash Provided by Operating Activities</i>	<u>\$2,245,015</u>	<u>\$1,452,652</u>	<u>\$3,697,667</u>	<u>\$1,280,854</u>

**Noncash Transactions:**

During 2014, capital contributions from customers decreased \$173,726 in the Sewer Enterprise Fund due to a decrease in receivables for unbilled tap-in fees. The Sewer Enterprise Fund reflects a net increase in capital contributions from grants of \$542,031 due to an increase in intergovernmental receivables. The Water Enterprise Fund reflects a net increase in capital contributions from grants in the amount of \$32,272 as a result of an increase in intergovernmental receivables. The Sewer Enterprise Fund reflects capital asset additions in the amount of \$240,341 resulting from the recognition of contracts and retainage payables. The Water Enterprise Fund reflects capital asset additions in the amount of \$56,740 resulting from the recognition of contracts and retainage payables.

See accompanying notes to the basic financial statements



**Muskingum County, Ohio**  
**Statement of Fiduciary Assets and Liabilities**  
**Agency Funds**  
**December 31, 2014**

**Assets**

Equity in Pooled Cash and Cash Equivalents	\$19,111,661
Cash and Cash Equivalents in Segregated Accounts	2,032,152
Receivables:	
Permissive Motor Vehicle License Tax	4,133
Intergovernmental	6,721,883
Accounts	4,280,716
Property Taxes	73,944,769
Lodging Taxes	24,943
Payments in Lieu of Taxes	130,137

<i>Total Assets</i>	<u><u>\$106,250,394</u></u>
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**Liabilities**

Intergovernmental Payable	\$96,407,163
Deposits Held and Due to Others	164,112
Undistributed Monies	9,679,119

<i>Total Liabilities</i>	<u><u>\$106,250,394</u></u>
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See accompanying notes to the basic financial statements

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2014

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#### NOTE 1 - REPORTING ENTITY

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

#### Reporting Entity

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

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

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

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

**The Transportation Improvement District (District)** is a body politic and corporate, created for the purpose of financing, constructing, maintaining, repairing, and operating selected transportation projects. The District was specifically formed under the auspices of House Bill 154, and Ohio Revised Code Chapter 5540, as amended, and created by action of the Board of County Commissioners of Muskingum County on November 20, 1995. The District is governed by a Board of Directors that acts as the authoritative and legislative body of the entity. The Board is comprised of seven members, with five members appointed by a majority vote of the Board of Commissioners.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2014

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One member is appointed by the President of the Ohio Senate and one member is appointed by the Speaker of the House of Representatives. The Board of Directors appoints a Chairman, who presides at all meetings and is the chief executive officer of the District. He has the authority to sign all contracts, releases, notes, bonds, and other instruments and documents to be executed on behalf of the District. He is the chief executive officer of the District for the purpose of civil process and is authorized to accept such services on behalf of the District. He performs such other duties and has such authority as may be provided from time to time by the Board. Also, the Zanesville-Muskingum County Port Authority serves as the Administrative Agent for the Muskingum County Transportation Improvement District. The County may impose its will on the District and the relationship between the primary government and the organization is such that exclusion would cause the reporting entity's financial statements to be misleading. Separately issued financial statements can be obtained from the Transportation Improvement District, Zanesville, Ohio.

**The Muskingum County Land Reutilization Corporation (Land Bank)** is a county land reutilization corporation that was formed on June 27, 2012, when the Muskingum County Board of Commissioners authorized the incorporation of the Land Bank under Chapter 1724 of the Ohio Revised Code through resolution number 10-713 as a not-for-profit corporation under the laws of the State of Ohio. The purpose of the Land Bank is to strengthen neighborhoods in the County by returning vacant and abandoned properties to productive use. The Land Bank has been designated as the County's agent to further its mission to reclaim, rehabilitate, and reutilize vacant, abandoned, tax foreclosed and other real property in the County by exercising the powers of the County under Chapter 5722 of the Ohio Revised Code.

The Land Bank is governed by a five member Board of Directors, consisting of two County Commissioners, the County Treasurer, one representative from the City of Zanesville, and one representative appointed by the Muskingum County Township Trustees Association from a township having a population of ten thousand or more. The Board of Directors has the authority to make, prescribe, and enforce all rules and regulations for the conduct of all business and affairs of the Land Bank and the management and control of its properties. Because the County makes up and/or appoints a voting majority of the Board of Directors, the County is able to impose its will on the operation of the Land Bank. As a result, the Land Bank is reported as a discretely presented component unit of Muskingum County in accordance with Governmental Accounting Standards Board (GASB) Statement No. 14, GASB Statement No. 39, and GASB Statement No. 61. Separately issued financial statements can be obtained from the Muskingum County Land Reutilization Corporation, Zanesville, Ohio.

**Muskingum Starlight Industries, Inc.** is a legally separate, non-governmental, not-for-profit corporation (organized under Section 501 (C) (3) of the Internal Revenue Code), served by a self-supporting board of trustees. The workshop, under a contractual agreement with the Muskingum County Board of Developmental Disabilities (DD), provides sheltered employment for developmentally disabled adults in Muskingum County. The Muskingum County Board of DD provides the workshop with staff salaries, transportation, equipment (except that used directly in the production of goods or rendering of services), staff to administer and supervise training programs, and other funds as necessary for the operation of the workshop. Based on the significant services and resources provided by the County to the workshop and the workshop's sole purpose of providing assistance to the disabled and handicapped adults of Muskingum County, the County has determined that it would be misleading to not reflect Muskingum Starlight Industries, Inc. as a component unit of Muskingum County. Separately entered into financial statements can be obtained from Muskingum Starlight Industries, Inc., Zanesville, Ohio.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2014

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

Muskingum Valley Educational Service Center  
Muskingum University  
Zanesville/Muskingum Convention and Visitors Bureau  
City of Zanesville/Washington Township Joint Economic Development District  
City of Zanesville/Newton Township Joint Economic Development District  
Zanesville, South Zanesville, and Springfield Township Joint Economic Development District

As the custodian of public funds, the County Treasurer invests all public monies held on deposit in the county treasury. In the case of the separate agencies, boards, and commissions listed below, the County serves as fiscal agent, but is not financially accountable for their operations. Accordingly, the activity of the following entities is presented as agency funds in the County's financial statements:

Zanesville-Muskingum County General Health District is governed by a seven member board of health which oversees the operation of the health district and is elected by a regional advisory council. The board adopts its own budget, hires and fires its own staff, and operates autonomously from the County.

The Zanesville-Muskingum County Port Authority (the Port Authority) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Port Authority operates under the direction of a five member Board of Directors. The Board is comprised of two members appointed by the City of Zanesville, two members appointed by Muskingum County, and one member appointed jointly by the City and the County. The Port Authority is authorized to purchase, construct, sell, lease, and operate facilities within its jurisdiction as enumerated in Ohio Revised Code Chapter 4582.

Muskingum County Soil and Water Conservation District is statutorily created as a separate and distinct political subdivision of the State. The five supervisors of the Soil and Water Conservation District are elected officials authorized to contract and sue on behalf of the District. The supervisors adopt their own budget, authorize District expenditures, hire and fire staff, and do not rely on the County to finance deficits.

The County participates in the following organizations which are defined as jointly governed organizations. Additional financial information concerning the jointly governed organizations is discussed in Note 18.

SouthEastern Ohio Joint Solid Waste Management District  
Mental Health and Recovery Services Board  
Mid East Ohio Regional Council of Governments (MEORC)  
Southeast Area Transit Authority (SEAT)  
Muskingum Families & Children First Council  
Area Agency on Aging  
Ohio Mid-Eastern Governments Association (OMEGA)  
Licking-Muskingum Community Based Correctional Facility (CBCF)  
Zanesville-Muskingum County Port Authority  
Perry Multi-County Juvenile Facility  
Muskingum County Center for Seniors  
Foxfire High School

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2014

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The County is associated with the following organizations which are defined as related organizations. Additional financial information concerning the related organizations is presented in Note 19.

Muskingum County Convention Facilities Authority  
Zanesville Metropolitan Housing Authority  
Muskingum Valley Park District  
Muskingum County Library System

The County is associated with the County Risk Sharing Authority, Inc. (CORSA), a public entity pool. Additional information concerning this organization is presented in Note 20.

#### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to 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 County's accounting policies are described below.

##### A. Basis of Presentation

The County's basic financial statements consist of government-wide statements, including a Statement of Net Position and a Statement of Activities, and fund financial statements which provide a more detailed level of financial information.

***Government-wide Financial Statements*** The Statement of Net Position and the Statement of Activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The activities of the internal service funds are eliminated to avoid "doubling up" revenues and expenses. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

The Statement of Net Position presents the financial condition of the governmental and business-type activities of the County at year-end. The Statement of Activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the business-type activities of the County. Direct expenses are those that are specifically associated with a service, program, or department and therefore clearly identifiable to a particular function. The policy of the County is to not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants, and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the County.

***Fund Financial Statements*** During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. Internal service funds are combined and the totals are presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by type.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2014

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#### B. Fund Accounting

The County uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. There are three categories of funds: governmental, proprietary, and fiduciary.

**Governmental Funds** Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and deferred outflows of resources, and liabilities and deferred inflows of resources, is reported as fund balance. The following are the County's major governmental funds:

General Fund - The General Fund, the County's primary operating fund, accounts for all financial resources except those required to be accounted for in another fund. The General Fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Ohio.

Public Assistance Fund - To account for various federal and state grants restricted to provide public assistance to general relief recipients and to pay their providers of medical assistance, and for certain public social services.

Starlight School Levy Fund - To account for property tax revenues and federal and state grants. Expenditures are restricted by state law to those that benefit the developmentally disabled. County expenditures have been for social service contracts, medical providers, and costs to maintain and operate buildings and buses provided for the developmentally disabled.

Children Services Levy Fund - To account for revenues derived from property taxes and state and federal funds. State law restricts the expenditure of these revenues to programs designed to aid homeless children or children from troubled families.

The other governmental funds of the County account for grants and other resources whose use is restricted, committed, or assigned to a particular purpose.

**Proprietary Funds** Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position, and cash flows. Proprietary funds are classified as either enterprise or internal service.

Enterprise Funds - Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The County reports the following major proprietary funds:

Sewer Fund - To account for sanitary sewer services provided to individuals and commercial users. The costs of providing these services are financed primarily through user charges.

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

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2014

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Internal Service Funds - Internal service funds account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. The internal service funds are used to account for the operation of the County's self-insurance program for employee health benefits and prescription drugs and the County's workers' compensation program through a retrospective rating plan.

***Fiduciary Funds*** Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds, and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the County's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

The County's fiduciary funds are all classified as agency funds. The agency funds account for assets held by the County as agent for the Board of Health and other districts and entities and for various taxes, assessments, and state shared resources collected on behalf of and distributed to other local governments.

#### C. Measurement Focus

***Government-wide Financial Statements*** The government-wide financial statements are prepared using the economic resources measurement focus. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of the County are included on the Statement of Net Position. The Statement of Activities presents increases (e.g., revenues) and decreases (e.g., expenses) in total net position.

***Fund Financial Statements*** All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and deferred outflows of resources and current liabilities and deferred inflows of resources generally are included on the balance sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of these funds are included on the Statement of Net Position. The Statement of Changes in Revenues, Expenses, and Changes in Fund Net Position presents increases (i.e., revenues) and decreases (i.e., expenses) in total net position. The Statement of Cash Flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2014

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#### D. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Proprietary and fiduciary funds also use the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, in the recording of deferred outflows/inflows of resources, and in the presentation of expenses versus expenditures.

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

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, payments in lieu of taxes, grants, entitlements, and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the taxable sale takes place. Revenue from property taxes and payments in lieu of taxes is recognized in the year for which the taxes are levied (see Note 6). Revenue from grants, entitlements, and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales taxes (see Note 7), interest, federal and state grants and subsidies, state-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees, and rentals.

***Deferred Outflows/Inflows of Resources*** In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources include deferred charges on refundings. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.



## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2014

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In addition to liabilities, the statements of financial position 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. For the County, deferred inflows of resources include property taxes and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2014, but which were levied to finance year 2015 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County unavailable revenue includes delinquent property taxes, payments in lieu of taxes, permissive sales taxes, special assessments, grants and entitlements, interest, and other miscellaneous accounts receivables. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

***Expenses/Expenditures*** On the accrual basis of accounting, expenses are recognized at the time they are incurred.

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

#### E. Budgetary Process

All funds, except agency funds, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the County Commissioners may appropriate. The appropriations resolution is the County Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the County Commissioners. The legal level of control has been established by County Commissioners at the fund, program, department, and object level. Budgetary modifications may only be made by resolution of the County Commissioners.

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the County Auditor. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the final amended certificate of estimated resources approved.

The appropriations resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts reflect the first appropriation resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the County Commissioners during the year.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2014

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#### F. Cash and Cash Equivalents

Cash balances of the County's funds, except cash held by a trustee, fiscal agent, or held in segregated accounts, are pooled and invested in short-term investments in order to provide improved cash management. During 2014, investments were limited to non-participating investment contracts, certificates of deposit, and federal, state, and local agency securities. Except for non-participating contracts and certificates of deposit, investments are reported at fair value which is based on quoted market prices. Non-participating investment contracts and certificates of deposit are reported at cost or amortized cost. Investments of the cash management pool and investments with original maturities of three months or less at the time they are purchased by the County are presented on the financial statements as cash equivalents. Investments with an initial maturity of more than three months not purchased from the pool are reported as investments. The County has segregated bank accounts for monies held separate from the County's central bank accounts. These bank accounts are presented on the financial statements as "Cash and Cash Equivalents in Segregated Accounts" since they are not required to be deposited into the County Treasury. The County has amounts presented on the financial statements as "Cash and Cash Equivalents with Fiscal Agents" which represents money held by a jointly governed organization (see Note 5).

Provisions of the Ohio Revised Code restrict investment procedures. Under existing Ohio statutes, all investment earnings are assigned to the General Fund unless statutorily required to be credited to a specific fund. During 2014, interest was distributed to the General Fund and certain special revenue funds. Interest revenue credited to the General Fund during 2014 amounted to \$598,505, which includes \$559,198 assigned from other County funds.

#### G. Restricted Assets

The Governmental Balance Sheet is showing restricted cash and cash equivalents for unclaimed monies not available for appropriation. The Statement of Fund Net Position is showing restricted cash and cash equivalents in the Sewer and Water Enterprise Funds which represent amounts withheld on construction contracts until the successful completion of the contracts. The Statement of Fund Net Position is also showing restricted cash and cash equivalents in the Water Enterprise Fund which represents cash held for customer deposits.

#### H. Receivables and Payables

Receivables and payables are recorded on the County's financial statements to the extent that the amounts are determined material and substantiated not only by supporting documentation, but also, by a reasonable, systematic method of determining their existence, completeness, valuation, and in the case of receivables, collectability. Using this criteria, the County has elected to not record child support arrearages. These amounts, while potentially significant, are not considered measurable, and because collections are often significantly in arrears, the County is unable to determine a reasonable value.

#### I. Inventory of Supplies

Inventories are presented at cost on a first-in, first-out basis and are expended/expensed when used.

#### J. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2014, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2014

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#### K. Interfund Balances

On fund financial statements, receivables and payables resulting from short-term and long-term interfund loans or interfund services provided and used are classified as “interfund receivables/payables.” These amounts are eliminated in the governmental and business-type activities columns of the Statement of Net Position, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

#### L. Capital Assets

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide Statement of Net Position but are not reported in the fund financial statements. Capital assets utilized by enterprise funds are reported both in the business-type activities column of the government-wide Statement of Net Position and in the funds.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. The County was able to estimate the historical cost for the initial reporting of infrastructure by backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price level to deflate the cost to the acquisition year or estimated acquisition year). Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of five thousand dollars. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset’s life are not. Interest costs incurred during the construction of capital assets utilized by the enterprise funds are also capitalized.

All reported capital assets are depreciated or amortized except for land, land improvements, and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County’s historical records of necessary improvements and replacement. Depreciation and amortization is computed using the straight-line method over the following useful lives:

Description	Governmental Activities Estimated Lives	Business-Type Activities Estimated Lives
Buildings	20-50 Years	20-50 Years
Machinery, Equipment, Furniture and Fixtures	5-10 Years	5-10 Years
Vehicles	5-10 Years	5-10 Years
Infrastructure	15-50 Years	20-50 Years

The County’s infrastructure consists of roads, bridges, water and sewer lines, and sewer capacity and includes infrastructure acquired prior to 1980.

#### M. 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 the County will compensate the employees for the benefits through paid time off or some other means. The County records a liability for accumulated unused vacation time when earned for all employees with more than one year of service.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2014

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Sick leave benefits are accrued as a liability using the vesting method. The liability includes the employees who are currently eligible to receive termination benefits and those the County has identified as probable of receiving payment in the future. The amount is based on accumulated sick leave and employee wage rates at year-end taking into consideration any limits specified in the County's termination policy. The County records a liability for sick leave for employees after seven years of service at varying rates depending on County policy.

The entire compensated absences liability is reported on the government-wide financial statements. On governmental fund financial statements, compensated absences are recognized as a liability and expenditure to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the account "Matured Compensated Absences Payable" in the fund from which the employees who have accumulated leave are paid. The non-current portion of the liability is not reported. For enterprise funds, the entire amount of compensated absences is reported as a fund liability.

#### N. Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements, and all payables, accrued liabilities, and long-term obligations payable from proprietary funds are reported in the proprietary fund financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, claims, compensated absences, and special termination benefits that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds, capital leases, long-term loans, and long-term notes are recognized as a liability in the governmental fund financial statements when due.

#### O. Bond Premiums and Discounts

Bond premiums and discounts are deferred and amortized over the term of the bonds using the straight-line method since the results are not significantly different from the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

On the governmental fund financial statements, governmental fund types recognize bond premiums or discounts in the period in which the related debt is issued. The face amount of the debt issue is reported as other financing sources. Premiums received or discounts paid on debt issuances are shown as other financing sources or uses on the governmental fund financial statements.

#### P. Deferred Charge on Refunding

On the government-wide financial statements, the difference between the reacquisition price (funds required to refund the old debt) and the net carrying amount of the old debt, the gain/loss on the refunding, is being amortized as a component of interest expense. This deferred amount is amortized over the life of the old or new debt, whichever is shorter, using the effective interest method and is presented as deferred outflows of resources on the Statement of Net Position.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2014

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#### Q. Capital Contributions

Contributions of capital arise from contributions of capital assets from governmental activities to business-type activities, tap-in fees to the extent they exceed the cost of the connection to the system, or from grants or outside contributions of resources restricted to capital acquisition and construction.

#### R. Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in governmental funds. The classifications are as follows:

***Nonspendable*** The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of loans receivable, prepaids, as well as inventory, unless the use of the proceeds from the collection of those receivables, or from the use of the prepaids and inventory, is restricted, committed, or assigned.

***Restricted*** Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions.

***Committed*** The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the County Commissioners. Those committed amounts cannot be used for any other purpose unless the County Commissioners removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

***Assigned*** Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. These amounts are assigned by the County Commissioners. In the General Fund, assigned amounts represent intended uses established by the County Commissioners or a County official delegated that authority by resolution or by State Statute. State statute authorizes the County Auditor to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. The County Commissioners assigned fund balance to cover a gap between estimated revenue and appropriations in 2015's appropriated budget.

***Unassigned*** Unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit fund balance.

The County applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2014

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#### S. Internal Activity

Transfers within governmental activities are eliminated on the government-wide statements. Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues.

Internal allocations of overhead expenses from one program to another or within the same program are eliminated on the Statement of Activities. Payments for interfund services provided and used are not eliminated.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

#### T. Net Position

Net position represents the difference between all other elements in a statement of financial position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net position restricted for other purposes primarily include the net position associated with various state and federal grants as well as restricted money from local monies and unclaimed monies. The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net positions are available.

#### U. Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for wastewater treatment, sale of water, and self-insurance programs. Operating expenses are necessary costs incurred to provide the good or service that is the primary activity of the fund. Revenues and expenses not meeting these definitions are reported as non-operating.

#### V. Estimates

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

#### NOTE 3 - BUDGETARY BASIS OF ACCOUNTING

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

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2014

The Statements of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual for the General Fund and each major special revenue fund are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are as follows:

- A. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
- B. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
- C. Outstanding year-end encumbrances are treated as expenditures (budget basis) rather than restricted, committed, or assigned fund balance.
- D. Unrecorded cash, unreported interest, market value adjustments for investments, and prepaid items are reported on the balance sheet (GAAP basis), but not on the budgetary basis.
- E. Cash that is held by the agency funds on behalf of County funds on a budget basis are allocated and reported on the balance sheet (GAAP basis) in the appropriate County fund.
- F. Advances-in and advances-out are operating transactions (budget) as opposed to balance sheet transactions (GAAP).

Adjustments necessary to convert the results of operations at year-end on the Budget basis to the GAAP basis are as follows:

Net Change in Fund Balances General and Major Special Revenue Funds				
	General	Public Assistance	Starlight School Levy	Children Services Levy
GAAP Basis	\$1,412,208	\$278,120	\$2,337,887	\$207,560
Net Adjustment for Revenue Accruals	(410,635)	(12,000)	(50,523)	49,829
Beginning of the Year:				
Unrecorded Cash	79,674	0	0	0
Unreported Interest	(156,848)	0	0	0
Agency Fund Cash Allocation	122,383	0	284,613	113,845
Prepaid Items	202,989	29,226	28,358	8,507
End of the Year:				
Unrecorded Cash	(81,981)	(1,234)	(62,090)	0
Unreported Interest	111,632	0	0	0
Agency Fund Cash Allocation	(142,487)	0	(231,956)	(132,546)
Prepaid Items	(196,481)	(32,753)	(28,600)	(11,587)
Net Adjustment for Expenditure Accruals	(95,051)	19,635	110,244	34,491
Transfers Out	45,000	0	0	0
Advances In	451,000	0	0	0
Advances Out	(414,251)	0	0	0
Encumbrances	(317,405)	(246,517)	(511,510)	(327,740)
Budget Basis	<u>\$609,747</u>	<u>\$34,477</u>	<u>\$1,876,423</u>	<u>(\$57,641)</u>

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2014

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#### NOTE 4 - ACCOUNTABILITY

The following funds had deficit fund balances as of December 31, 2014:

Fund	Deficit Fund Balance
Miscellaneous Federal Grants Special Revenue Fund	\$20,371
Block Grants Special Revenue Fund	67,144

These deficits are the result of the recognition of payables in accordance with generally accepted accounting principles as well as short-term interfund loans from the General Fund needed for operations until the receipt of grant monies. The General Fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

#### NOTE 5 - DEPOSITS AND INVESTMENTS

Monies held by the County are classified by State Statute into two categories, active and inactive.

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

Protection of the County'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.

Monies held by the County, which are not considered active, are classified as inactive. Inactive monies may be deposited or invested in the following securities provided a written investment policy has been filed with the Ohio Auditor of State:

1. United States Treasury Bills, Notes, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States, or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or securities entered into 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. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivision are located wholly or partly within the County;



## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2014

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5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in (1) or (2) above, and repurchase agreements secured by such obligations, provided that these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange similar securities or cash, equal value for equal value;
9. Up to twenty-five percent of the County's average portfolio may be in either of the following:
  - a. Commercial paper notes in entities incorporated under the laws of Ohio or any other State that have assets exceeding five hundred million dollars rated at the time of purchase, which are rated in the highest qualification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation and which mature within 270 days after purchase;
  - b. Bankers acceptances eligible for purchase by the federal reserve system and which mature within 180 days after purchase.
10. Fifteen percent of the County's average portfolio may be in notes issued by U.S. corporations or by depository institutions that are doing business under authority granted by the U.S. provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase.
11. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency or instrumentality, and/or highly rated commercial paper.
12. One percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

Reverse repurchase agreements, investments in derivatives, and investments in stripped principal or interest obligations that are not issued or guaranteed by the United States, are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. Other than corporate notes, commercial paper, and bankers' acceptances, an investment must mature within five years from the date of settlement unless matched to a specific obligation or debt of the County. Investments must be purchased with the expectation that they will be held to maturity. Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2014

At December 31, 2014, the County's Starlight School Levy Special Revenue Fund had a cash balance of \$2,589,549 with MEORC, a jointly governed organization (see Note 18). The money is held by MEORC in a pooled account which is representative of numerous entities and therefore cannot be classified by risk under GASB Statement 40. Any risk associated with the cash and cash equivalents and investments for MEORC as a whole may be obtained from their audit report. To obtain financial information, write to the Mid East Ohio Regional Council, Cathy Henthorn, who serves as Director of Financial Operations, 1 Avalon Road, Mt. Vernon, Ohio 43050.

#### Cash on Hand

At year-end, the County had \$332,186 in undeposited cash on hand which is included on the financial statements of the County as part of "Equity in Pooled Cash and Cash Equivalents" and "Cash and Cash Equivalents in Segregated Accounts".

#### Deposits

**Custodial Credit Risk** Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year-end, \$20,731,802 of the County's bank balance of \$51,819,810 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

The County has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by eligible securities pledged to and deposited either with the County or a qualified trustee by the financial institution as security for repayment, or by a collateral pool of eligible securities deposited with a qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least one hundred five percent of the deposits being secured.

#### Investments

As of December 31, 2014, the County had the following investments. All investments are in an internal investment pool.

	Fair Value	Maturity	Percent of Total Investments	Rating	Rating Agency
Federal Home Loan Mortgage Corporation Bonds	\$4,984,995	06/26/2017-12/26/2018	15.64%	AA+	S&P
Federal National Mortgage Association Bonds	498,573	08/22/2017	1.56%	AA+	S&P
Federal Home Loan Bank Bonds	9,959,788	10/17/2016-02/25/2019	31.24%	AA+	S&P
Federal Farm Credit Bank Bonds	16,435,377	01/05/2015-12/16/2019	51.56%	AA+	S&P
Total	<u>\$31,878,733</u>		<u>100.00%</u>		

**Interest Rate Risk** The County's investment policy does not address interest rate risk. State statute requires that an investment mature within five years from the date of purchase, unless matched to a specific obligation or debt of the County, and that an investment must be purchased with the expectation that it will be held to maturity. The intent of the policy is to avoid the need to sell securities prior to maturity.

# Muskingum County, Ohio

## Notes to the Basic Financial Statements For the Year Ended December 31, 2014

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**Credit Risk** The County has no investment policy that addresses credit risk.

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

**Concentration of Credit Risk** The County places no limit on the amount it may invest in any one issuer. The percentage of total investments is listed in the table above.

### NOTE 6 - PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2014 for real and public utility property taxes represents collections of 2013 taxes.

2014 real property taxes were levied after October 1, 2014, on the assessed value as of January 1, 2014, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2014 real property taxes are collected in and intended to finance 2015.

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

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2014 public utility property taxes which became a lien December 31, 2013, were levied after October 1, 2014, and are collected in 2015 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2014, was \$11.55 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2014 property tax receipts were based are as follows:

Real Property	\$1,422,431,150
Public Utility Personal Property	200,137,930
Total Assessed Value	<u>\$1,622,569,080</u>

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through agency funds. The amount of the County's tax collections is accounted for within the applicable funds. Property taxes receivable represents real and public utility taxes and outstanding delinquencies which are measurable as of December 31, 2014, and for which there is an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2014 operations is offset to deferred inflows of resources - property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources - unavailable revenue.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2014

#### NOTE 7 - PERMISSIVE SALES AND USE TAXES

In 1971, the County Commissioners by resolution imposed a one-half percent tax, and an additional one-half percent tax in 1982 and 1993, respectively, on all retail sales made in the County, except sales of motor vehicles, and on the storage, use, or consumption in the County of tangible personal property, including automobiles, not subject to sales tax. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection.

The State Tax Commissioner certifies to the State Auditor the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month. The Office of Budget and Management then has five days in which to draw the warrant payable to the County. Proceeds of the tax are credited entirely to the General Fund.

#### NOTE 8 - RECEIVABLES

Receivables at December 31, 2014, consisted of taxes, payments in lieu of taxes, accrued interest, sales taxes, permissive motor vehicle license tax, accounts (billings for user charged services, including unbilled utility services and tap-in fees that the County is allowing property owners to pay over time), special assessments, interfund, loans, and intergovernmental receivables arising from grants, entitlements and shared revenues.

A summary of the principal items of intergovernmental receivables follows:

<u>Governmental Activities</u>	<u>Amount</u>	<u>Governmental Activities (continued)</u>	<u>Amount</u>
Property Tax Allocations	\$959,766	Indigent Drivers Alcohol Treatment	\$6,452
Local Government Subsidies	352,415	Victims of Criminal Account Grant	30,303
Emergency Management Grant	14,436	Ohio Childrens' Trust Grant	13,777
Casino Tax Revenue	499,518	Community Development Block Grants	1,103,868
Power Court Grant	25,000	Jail Reduction Grant	22,033
Highway Traffic Safety Grant	4,930	Community Corrections Grant	125,414
Bulletproof Vest Grant	22,760	Tuberculosis Reimbursements	38,109
Felony Delinquent Care and Custody Grants	34,167	Children Services Grants and Subsidies	541,739
Juvenile IV-E Reimbursements	157,998	Public Assistance Grants and Subsidies	254,851
Homeland Security Grants	6,436	Child Support Enforcement Grants and Subsidies	295,558
Public Defender	67,229	Starlight School Levy Grants and Subsidies	1,665,227
Detention Reimbursements	40,042	Miscellaneous Intergovernmental Receivables	22,146
Estate Taxes	4,866	<b>Total Governmental Activities</b>	<b>8,958,282</b>
MVL Distribution	1,352,838		
Gasoline Excise Tax	1,159,525	<b>Business-Type Activities</b>	
JEDD Income Tax Sharing	136,879	Sewer Infrastructure Grants	542,031
		Water Infrastructure Grants	32,272
		<b>Total Business-Type Activities</b>	<b>574,303</b>
		<b>Total Intergovernmental Receivables</b>	<b>\$9,532,585</b>

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2014

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Delinquent accounts receivable may be certified and collected as a special assessment, subject to foreclosure for non-payment. Management believes all other receivables are fully collectible within one year, except for property taxes, payments in lieu of taxes, special assessments, loans, and a portion of the interfund receivables.

Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Delinquent property taxes deemed collectible by the County Auditor and recorded as a receivable in the amount of \$1,978,091 may not be collected within one year.

During 2014, and in previous years, several tax abatement agreements were entered into between the County and local businesses to encourage economic growth in the County. In addition to the abatements, the businesses also agreed with the County and various school districts to make compensation payments in lieu of taxes. Each agreement states a specified percentage that the businesses will pay based on what the property taxes would normally have been. The receivable has been recorded in each of the levied funds. The County is not able to record a receivable for the entire amount of all payments because the payments are based upon projected collections.

The County entered into Tax Increment Financing Agreements with The Longaberger Company during 1999 and Lowe's Home Center, Inc. during 1994 for the construction of a distribution center and infrastructure improvements. To encourage these improvements, the companies were granted an exemption from paying any property taxes on the new construction; however, payments in lieu of taxes are made to the County each year in an amount equal to the real property taxes that otherwise would have been due. The County is not able to record a receivable for the entire amount for all payments because the payments are based upon projected collections. These payments are being used to finance the above improvements and will continue until the earlier of 30 years or until the revenue in lieu of taxes equals or exceeds the costs of the improvements. A receivable for the amount has been recorded in the Redevelopment Tax Equivalent and the Brandywine Loop Extension Special Revenue Funds.

Special assessments relating to the payment of debt are not expected to be collected within one year. The amount not scheduled for collection during the subsequent year is \$207,186. The County has \$19,019 in delinquent special assessments at December 31, 2014.

Loans Receivable, although ultimately collectible, will not be collected within one year. The County is reflecting a \$208,229 loan receivable in the Debt Service Fund with \$25,000 expected to be received during 2015. This is the result of a loan made to the County Fairboard during 2002.

**Muskingum County, Ohio**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2014**

**NOTE 9 - CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2014, was as follows:

	Balance <u>December 31, 2013</u>	Additions	Reductions	Balance <u>December 31, 2014</u>
<b><u>Governmental Activities</u></b>				
Non-Depreciable Capital Assets:				
Land	\$6,648,068	\$0	(\$100)	\$6,647,968
Land Improvements	33,841,712	0	0	33,841,712
Construction in Progress	32,920	72,571	(32,560)	72,931
Total Non-Depreciable Capital Assets	<u>40,522,700</u>	<u>72,571</u>	<u>(32,660)</u>	<u>40,562,611</u>
Depreciable Capital Assets:				
Buildings	41,584,430	32,560	0	41,616,990
Machinery, Equipment, Furniture and Fixtures	6,875,380	139,931	(99,837)	6,915,474
Vehicles	7,399,825	325,236	(92,233)	7,632,828
Infrastructure	51,445,152	3,053,217	(1,855,567)	52,642,802
Total Depreciable Capital Assets	<u>107,304,787</u>	<u>3,550,944</u>	<u>(2,047,637)</u>	<u>108,808,094</u>
Accumulated Depreciation:				
Buildings	(11,715,841)	(890,205)	0	(12,606,046)
Machinery, Equipment, Furniture and Fixtures	(5,735,207)	(268,198)	94,186	(5,909,219)
Vehicles	(5,813,372)	(409,993)	77,861	(6,145,504)
Infrastructure	(23,941,587)	(1,804,667)	1,395,444	(24,350,810)
Total Accumulated Depreciation	<u>(47,206,007)</u>	<u>(3,373,063) *</u>	<u>1,567,491</u>	<u>(49,011,579)</u>
Total Depreciable Capital Assets, Net	<u>60,098,780</u>	<u>177,881</u>	<u>(480,146)</u>	<u>59,796,515</u>
Governmental Capital Assets, Net	<u>\$100,621,480</u>	<u>\$250,452</u>	<u>(\$512,806)</u>	<u>\$100,359,126</u>

\*Depreciation expense was charged to governmental activities as follows:

General Government:	
Legislative and Executive	\$286,722
Judicial	146,361
Public Safety	460,398
Public Works	2,127,798
Health	61,215
Human Services	290,569
Total Depreciation Expense	<u>\$3,373,063</u>

During 2014, the County received capital contributions valued at \$19,500 from asset forfeitures and vehicle donations from other governments. The County also received \$1,293,565 in infrastructure capital contributions as part of the Ohio Bridge Partnership Program.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2014

	Balance December 31, 2013	Additions	Reductions	Balance December 31, 2014
<b><u>Business - Type Activities</u></b>				
Non-Depreciable Capital Assets:				
Land	\$204,800	\$3,000	\$0	\$207,800
Construction in Progress	663,411	4,317,581	(556,024)	4,424,968
Total Non-Depreciable Capital Assets	<u>868,211</u>	<u>4,320,581</u>	<u>(556,024)</u>	<u>4,632,768</u>
Depreciable Capital Assets:				
Buildings	905,391	0	0	905,391
Machinery, Equipment, Furniture and Fixtures	875,220	28,015	0	903,235
Vehicles	865,509	391,293	(8,500)	1,248,302
Infrastructure	104,618,490	1,250,437	(609,752)	105,259,175
Total Depreciable Capital Assets	<u>107,264,610</u>	<u>1,669,745</u>	<u>(618,252)</u>	<u>108,316,103</u>
Accumulated Depreciation:				
Buildings	(467,162)	(23,971)	0	(491,133)
Machinery, Equipment, Furniture and Fixtures	(486,590)	(51,562)	0	(538,152)
Vehicles	(741,761)	(49,231)	8,500	(782,492)
Infrastructure	(33,790,781)	(2,285,250)	247,121	(35,828,910)
Total Accumulated Depreciation	<u>(35,486,294)</u>	<u>(2,410,014) *</u>	<u>255,621</u>	<u>(37,640,687)</u>
Total Depreciable Capital Assets, Net	<u>71,778,316</u>	<u>(740,269)</u>	<u>(362,631)</u>	<u>70,675,416</u>
Business - Type Activities				
Capital Assets, Net	<u>\$72,646,527</u>	<u>\$3,580,312</u>	<u>(\$918,655)</u>	<u>\$75,308,184</u>

\*Of this amount, \$130,099 is presented as amortization expense on the Statement of Revenues, Expenses, and Changes in Fund Net Position relating to the County's intangible asset of purchased sewer capacity which is included in the above table as part of infrastructure.

#### NOTE 10 - RISK MANAGEMENT

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

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2014

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Coverage is as follows:

Property Coverage:

Property	\$150,045,076 replacement cost value
Equipment Breakdown	\$100,000,000 each accident
Crime	\$1,000,000 each occurrence
Business Income/Extra Expense	\$1,000,000 each occurrence

Liability Coverage:

Automobile Liability	\$1,000,000 each occurrence
Uninsured/Underinsured Motorists	\$250,000 each occurrence
General Liability	\$1,000,000 each occurrence
Attorney Disciplinary Proceedings	\$25,000 each occurrence
	\$25,000 annual aggregate
Dog Warden Blanket Bond	\$2,000 limit
Law Enforcement Liability	\$1,000,000 each occurrence
Errors and Omissions Liability	\$1,000,000 each occurrence
	\$1,000,000 annual aggregate
Excess Liability	\$7,000,000 each occurrence
	\$7,000,000 annual aggregate
Cyber Liability	\$1,000,000 each occurrence
	\$1,000,000 annual aggregate

The deductible on the above coverage for each occurrence is \$5,000.

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

The County maintains a limited risk health insurance program for employees through National Union Fire Insurance Company of Pittsburgh, PA. Premiums are paid to a third party administrator, MedBen Administrative Group. The claims are processed and monitored by a County insurance administrator in conjunction with the third party administrator. An internal service fund is presented in the financial statements and reflects premiums paid into the Self-Insurance Health Internal Service Fund by other funds which are available to pay claims and administrative costs, and establish claim reserves. An excess coverage insurance policy covers annual individual claims in excess of \$125,000 and aggregate annual claims in excess of \$8,521,006.

The claims liability of the Self-Insurance Health Internal Service Fund of \$809,558 is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Amounts reported were provided by the County's third party administrators.



## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2014

Changes in the funds' claims liability for 2013 and 2014 were:

Self Insurance Health Fund	Balance at Beginning of Year	Current Year Claims	Claims Payments	Balance at End of Year
2013	\$979,437	\$6,584,378	\$6,473,825	\$1,089,990
2014	1,089,990	6,037,533 (1)	6,317,965	809,558
			(1) Claims Expense	\$6,018,746
			Increase in Claims Reimbursement Receivable	18,787
			Current Year Claims	<u>\$6,037,533</u>

The County participates in the State Workers' Compensation retrospective rating and payment program. Under the retrospective rating program, the County accumulates workers' compensation premiums in a self-insurance internal service fund based upon rates determined by their third party administrator. A portion of the premiums are paid to the State of Ohio to cover administrative fees, while the remaining premiums are maintained in the fund and used to pay claims as they are billed by the State. Claims are billed to the County one year in arrears. Once the County receives notice of the 2014 claims paid by the Bureau of Workers' Compensation, the County will reimburse the State for claims paid on the County's behalf. This payable is reclassified from claims payable to intergovernmental payable.

Participation in the plan is approved on a yearly basis and is limited to counties that can meet the plan's selection criteria. The County contracts with the firm of Comp Management, Inc. to provide administrative, costs controls, and actuarial services for the plan. Incurred but not reported, incurred but not paid, and premium of \$752,510 have been accrued as liabilities at December 31, 2014, based on an estimate by the County Auditor's office and the Bureau of Workers' Compensation. The intergovernmental and claims liabilities reported in the Workers' Compensation Internal Service Fund at December 31, 2014, is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid costs, including estimates of costs related to incurred but not reported and incurred but not paid 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 the fund's claims and intergovernmental liabilities in 2013 and 2014 were:

Self-Insurance Workers' Compensation Fund	Balance at Beginning of Year	Current Year Claims	Claims Payments	Change in Workers' Compensation Premium	Balance at End of Year
2013	\$705,690	(\$6,859)	\$45,794	(\$9,663)	\$643,374
2014	643,374	207,548 (1)	95,912	(2,500)	752,510
				(1) Claims Expense	\$210,184
				Decrease in Claims Reimbursement Receivable	(2,636)
				Current Year Claims	<u>\$207,548</u>

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2014

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#### NOTE 11 - DEFINED BENEFIT PENSION PLANS

##### A. Ohio Public Employees Retirement System

Plan Description - The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The Traditional Plan is a cost-sharing, multiple-employer defined benefit pension plan. The Member-Directed Plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the Member Directed Plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The Combined Plan is a cost-sharing, multiple-employer defined benefit pension plan. Under the Combined Plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to, but less than, the Traditional Pension Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member-Directed Plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the Traditional and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by visiting <https://www.opers.org/investments/cafr.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 statutory authority for member and employer contributions and currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for law enforcement and public safety employer units. Member contribution rates, as set forth in the Ohio Revised Code, are not to exceed 10 percent of covered payroll for members in state and local classifications. The Ohio Revised Code authorizes OPERS to calculate employee contribution rates for public safety employees and limits the law enforcement rate to the public safety rate plus an additional percentage not to exceed two percent. For the year ended December 31, 2014, members in state and local divisions contributed 10 percent of covered payroll while public safety and law enforcement members contributed 12 percent and 13 percent, respectively. While members in the state and local divisions may participate in all three plans, law enforcement and public safety classifications exist only within the Traditional Plan. For 2014, member and employer contribution rates were consistent across all three plans.

The County's 2014 contribution rate was 14 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 18.1 percent of covered payroll. The portion of the County's contribution used to fund pension benefits is net of post-employment health care benefits. The portion of the County's contribution allocated to health care for members in both the Traditional and Combined Plans was 2 percent for 2014. Effective January 1, 2015, the portion of employer contributions allocated to health care remains at 2 percent. Employer contributions rates are actuarially determined.

The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2014, 2013, and 2012 were \$3,859,656, \$4,166,556, and \$3,331,790, respectively. For 2014, 95 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2013 and 2012. Contributions to the Member-Directed Plan for 2014 were \$59,051 made by the County and \$42,180 made by the plan members.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2014

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#### B. State Teachers Retirement System (STRS)

Plan Description - The County participates in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing multiple employer public employee retirement plan. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that may be obtained by writing to STRS Ohio, 275 E. Broad Street, Columbus, Ohio 43215-3771, by calling (888) 227-7877, or by visiting the STRS Ohio Web site at [www.strsoh.org](http://www.strsoh.org).

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan, and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service, or an allowance based on a member's lifetime contributions and earned interest matched by STRS Ohio funds divided by an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The DB portion of the Combined Plan payment is payable to a member on or after age 60; the DC portion of the account may be taken as a lump sum or converted to a lifetime monthly annuity at age 50. Benefits are established by Chapter 3307 of the Ohio Revised Code.

A DB or Combined Plan member with five or more years credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy - Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 11 percent for members and 14 percent for employers. The statutory maximum employee contribution rate was increased one percent July 1, 2013, and will be increased one percent each year until it reaches 14 percent on July 1, 2016. For the fiscal year ended June 30, 2014, plan members were required to contribute 11 percent of their annual covered salary. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. For fiscal year 2013, the portion used to fund pension obligations was also 13 percent.

The County's required contributions for pension obligations to STRS Ohio for the DB Plan for the years ended December 31, 2014, 2013, and 2012 were \$89,598, \$91,390, and \$94,837, respectively. 95 percent has been contributed for 2014 with the balance being reported as an intergovernmental payable. The full amount has been contributed for years 2013 and 2012. There were no contributions to the DC and Combined plans for 2014 by the County or by the plan members.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2014

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#### NOTE 12 - POST-EMPLOYMENT BENEFITS

##### A. Ohio Public Employees Retirement System (OPERS)

Plan Description - The 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 a cost sharing multiple-employer defined benefit post-employment health care plan for qualifying members of both the Traditional and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage. The plan includes a medical plan, a prescription drug program, and Medicare Part B premium reimbursement.

In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional and Combined Plans must have ten or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The Ohio Revised Code permits, but does not mandate, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by visiting <https://www.opers.org/investments/cafr.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 post-employment health care plan was established under, and is administered in accordance with, Internal Revenue Code 401 (h). The Ohio Revised Code provides the statutory authority requiring public employers to fund post-employment health care through contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post-employment health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2014, state and local government employers contributed 14 percent of covered payroll 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.

Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding post-employment health care benefits. The portion of the employer contributions allocated to health care for members in both the Traditional and Combined Plans was 2 percent for 2014. Effective January 1, 2015, the portion of the employer contributions allocated to health care remains at 2 percent for both plans, as recommended by the OPERS actuary.

The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits provided, by the retiree or the retiree's surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected. Active members do not make contributions to the post-employment health care plan.

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2014, 2013, and 2012 were \$619,888, \$309,955, and \$1,278,091, respectively. For 2014, 95 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2013 and 2012.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2014

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Changes to the health care plan were adopted by the OPERS Board of Trustees on September 9, 2012, with a transition plan commencing on January 1, 2014. With the passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4 percent of the employer contributions toward the health care fund after the end of the transition period.

#### B. State Teachers Retirement System (STRS)

**Plan Description** - The County contributes to the cost-sharing, multiple employer defined benefit Health Plan administered by the State Teachers Retirement System of Ohio (STRS Ohio) for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS Ohio. Ohio Law authorizes STRS Ohio to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs, and reimbursement of monthly Medicare Part B premiums. The Plan is included in the report of STRS Ohio which may be obtained by visiting [www.strsoh.org](http://www.strsoh.org) or by calling (888) 227-7877.

**Funding Policy** - Ohio Revised Code Chapter 3307 authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Plan. All benefit recipients, for the most recent year, pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For fiscal year 2014, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. The County's contributions for health care for the years ended December 31, 2014, 2013, and 2012 were \$6,892, \$7,030, and \$7,295, respectively; 95 percent has been contributed for 2014 and 100 percent has been contributed for 2013 and 2012. The STRS Board voted to discontinue the current one percent allocation to the Health Care Stabilization Fund effective July 1, 2014.

#### NOTE 13 - OTHER EMPLOYEE BENEFITS

##### A. Compensated Absences

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated, unused vacation time is paid upon separation if the employee has at least one year of service with the County. Accumulated, unused sick leave and compensatory time are paid upon retirement to an employee at varying rates depending on length of service and department policy.

##### B. Other Health Insurance Options

The County offers additional health insurance options to employees covered under the County's self-insurance program. MedBen health coverage is one alternative. The County also offers life insurance coverage through UNUM Life Insurance of America, vision coverage through the Vision Service Plan, Inc., and dental coverage through Superior Dental.

#### NOTE 14 - CAPITAL LEASES-LESSEE DISCLOSURE

In prior years, the County has entered into capitalized leases for copiers, postage machines, vehicles, and road equipment. During 2014, the County entered into four lease arrangements totaling \$178,646 for vehicles to be used by the sheriff's department, copiers to be used by the clerk of courts legal and domestic divisions, and a postage machine to be used by the clerk of courts title division. Each lease meets the criteria of a capital lease which is defined as transferring benefits and risks of ownership to the lessee. Capital lease payments are reflected as debt service expenditures in the basic financial statements for the governmental funds.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2014

Assets acquired by lease have been capitalized in the government-wide statements governmental activities in the amount of \$2,230,772, which is equal to the present value of the future minimum lease payments at the time of acquisition. A corresponding liability was recorded in the government-wide statements as part of governmental activities. Governmental activities capitalized leased assets are reflected net of accumulated depreciation in the amount of \$1,031,250 at December 31, 2014. Principal payments toward all capital leases during 2014 totaled \$304,210 for governmental activities.

Future minimum lease payments through 2018 for governmental activities are as follows:

Year Ending December 31,	Principal	Interest	Total
2015	\$270,250	\$16,103	\$286,353
2016	66,942	5,333	72,275
2017	8,250	854	9,104
2018	4,792	175	4,967
Total	<u>\$350,234</u>	<u>\$22,465</u>	<u>\$372,699</u>

#### NOTE 15 - SIGNIFICANT COMMITMENTS

##### A. Encumbrances

Encumbrances are commitments to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year-end, the amount of encumbrances expected to be honored upon performance by the vendor in the next year were as follows:

Governmental Funds		Proprietary Funds	
General Fund	\$317,405	Sewer	\$735,382
Public Assistance	246,517	Water	507,989
Starlight School Levy	511,510	Internal Service Funds	664,519
Children Services Levy	327,740	Total Proprietary Funds	<u>1,907,890</u>
Other Governmental Funds	952,383		
Total Governmental Funds	<u>2,355,555</u>	Total All Funds	<u>\$4,263,445</u>

##### B. Contractual Commitments

As of December 31, 2014, the County had contractual purchase commitments for the following projects:

Project	Fund	Purchase Commitment	Amount Paid as of 12/31/2014	Amount Remaining on Contract
New Life Force Main and Lift	Sewer Enterprise	\$1,272,271	\$251,657	\$1,020,614
North River Road Extension	Water Enterprise	1,018,383	883,006	135,377
Northwest Expansion	Water Enterprise	1,465,952	1,082,907	383,045
Western Heights Extension	Water Enterprise	317,077	298,988	18,089

Of the amount remaining on these projects, \$181,744 was encumbered in the Sewer Enterprise Fund and \$67,947 was encumbered in the Water Enterprise Fund at year end.

**Muskingum County, Ohio**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2014**

**NOTE 16 - LONG-TERM OBLIGATIONS**

Changes in the County's long-term obligations during 2014 consist of the following:

<b><u>Governmental Activities</u></b>	Outstanding 12/31/2013	Additions	Deletions	Outstanding 12/31/2014	Amounts Due Within One Year
<b>General Obligation Bonds:</b>					
2006 4%-4.4% Various Purpose Serial Bonds - \$600,000	\$445,000	\$0	\$40,000	\$405,000	\$40,000
2006 4.3%-4.5% Various Purpose Term Bonds - \$260,000	260,000	0	0	260,000	0
Bond Premium	585	0	45	540	0
2009 2%-4.375% Various Purpose Improvement Serial Bonds - \$2,270,000	1,912,000	0	92,000	1,820,000	97,000
Bond Premium	11,984	0	749	11,235	0
2009 2.5%-4.25% Various Purpose County Facilities Refunding Serial Bonds - \$9,425,000	4,985,000	0	890,000	4,095,000	915,000
Bond Premium	110,894	0	7,921	102,973	0
2012 2%-3% Various Purpose County Facilities Refunding Serial Bonds - \$1,655,000	1,500,000	0	150,000	1,350,000	155,000
Bond Premium	64,788	0	7,199	57,589	0
2013 2.990% Job and Family Services Private Placement Bonds - \$200,000	200,000	0	11,710	188,290	12,070
<b>Total General Obligation Bonds</b>	<b>9,490,251</b>	<b>0</b>	<b>1,199,624</b>	<b>8,290,627</b>	<b>1,219,070</b>
<b>Special Assessment Debt with Governmental Commitment:</b>					
1989 7.89% Maysville Special Assessment OWDA - \$445,478	8,912	0	8,912	0	0
1996 4.25%-6.3% Nob Hill Special Assessment Bonds - \$610,000	145,000	0	45,000	100,000	50,000
2008 4.21% Rose Hill Road Area Waterline Special Assessment OWDA - \$172,042	159,513	0	3,472	156,041	3,620
2012 2%-3% Various Purpose County Facilities Refunding Serial Bonds - \$130,000	115,000	0	10,000	105,000	10,000
Bond Premium	5,166	0	574	4,592	0
2013 2%-3% Various Purpose Refunding Serial Bonds - \$38,400	38,400	0	3,500	34,900	3,400
2013 4% Various Purpose Refunding Term Bonds - \$8,200	8,200	0	0	8,200	0
Bond Premium	1,173	0	78	1,095	0
<b>Total Special Assessment Debt</b>	<b>481,364</b>	<b>0</b>	<b>71,536</b>	<b>409,828</b>	<b>67,020</b>
<b>OWDA Loans:</b>					
2014 0% Mine Subsidence Relocation Loan - \$53,967	0	53,967	53,967	0	0
2013 0% Home Sewage Treatment System - \$56,000	0	56,000	56,000	0	0
<b>Total OWDA Loans</b>	<b>0</b>	<b>109,967</b>	<b>109,967</b>	<b>0</b>	<b>0</b>
<b>OPWC Loan:</b>					
2014 - 0% State Capital Improvement Project Loan - Project Loan - \$500,000	0	338,939	0	338,939	0
Compensated Absences	3,367,528	1,864,316	1,845,695	3,386,149	1,611,077
Workers' Compensation Claims Payable	280,868	125,090	97,969	307,989	182,924
Long-Term Contracts Payable - TID	4,918,502	0	691,259	4,227,243	713,908
Capital Leases	475,798	178,646	304,210	350,234	270,250
<b>Total Governmental Activities</b>	<b>\$19,014,311</b>	<b>\$2,616,958</b>	<b>\$4,320,260</b>	<b>\$17,311,009</b>	<b>\$4,064,249</b>

(continued)

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2014

(continued)

	Outstanding 12/31/2013	Additions	Deletions	Outstanding 12/31/2014	Amounts Due Within One Year
<b><u>Business-Type Activities</u></b>					
General Obligation Bonds:					
2006 4%-4.4% Sewer Improvement					
Serial Bonds - \$5,995,000	\$3,875,000	\$0	\$355,000	\$3,520,000	\$370,000
2006 4.3%-4.5% Sewer Improvement					
Term Bonds - \$2,125,000	2,125,000	0	0	2,125,000	0
Bond Premium	5,291	0	407	4,884	0
2009 2%-4.375% Various Purpose					
Improvement Serial Bonds - \$2,135,000					
Sewer Fund	1,724,000	0	84,000	1,640,000	84,000
Water Fund	84,000	0	4,000	80,000	4,000
Sewer Fund Bond Premium	5,376	0	336	5,040	0
Water Fund Bond Premium	176	0	11	165	0
2009 2.5%-4.25% Various Interest Rate Various Purpose					
County Facilities Refunding Serial					
Bonds - \$580,000 - Sewer Fund	315,000	0	35,000	280,000	60,000
2009 4%-4.4% Various Interest Rate Various Purpose					
County Facilities Refunding Term					
Bonds - \$525,000 - Sewer Fund	525,000	0	0	525,000	0
Bond Premium	2,590	0	185	2,405	0
2012 2%-3% Various Purpose Refunding					
Serial Bonds - \$940,000 - Sewer Fund	850,000	0	85,000	765,000	85,000
Bond Premium	36,916	0	4,102	32,814	0
2013 2%-3% Capital Facilities Refunding					
Serial Bonds - \$6,231,600					
Sewer Fund	918,400	0	74,100	844,300	73,600
Water Fund	5,313,200	0	412,400	4,900,800	423,000
2013 4% Capital Facilities Refunding					
Term Bonds - \$266,800					
Sewer Fund	259,100	0	0	259,100	0
Water Fund	7,700	0	0	7,700	0
Sewer Fund Bond Premium	30,162	0	2,011	28,151	0
Water Fund Bond Premium	112,476	0	8,652	103,824	0
Total General Obligation Bonds	<u>\$16,189,387</u>	<u>\$0</u>	<u>\$1,065,204</u>	<u>\$15,124,183</u>	<u>\$1,099,600</u>

(continued)



Muskingum County, Ohio

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2014

(continued)

	Outstanding 12/31/2013	Additions	Deletions	Outstanding 12/31/2014	Amounts Due Within One Year
<b>Business - Type Activities (continued)</b>					
OWDA Loans:					
Sewer Enterprise Fund -					
1989 7.89% Maysville Mortgage Revenue - \$474,813	\$20,429	\$0	\$20,429	\$0	\$0
2008 4.21% West Pike Sanitary Sewer - \$6,095,725	5,651,784	0	123,038	5,528,746	128,272
2010 0% Coopermill Road Sanitary Sewer - \$2,106,153	421,231	0	26,327	394,904	26,327
2010 0% Olde Falls Road Sanitary Sewer - \$1,630,149	687,193	0	40,423	646,770	40,423
2010 0% Dunzweiler Drive Sanitary Sewer - \$1,005,199	466,886	0	28,296	438,590	28,296
<b>Total Sewer Enterprise Fund</b>	<b>7,247,523</b>	<b>0</b>	<b>238,513</b>	<b>7,009,010</b>	<b>223,318</b>
Water Enterprise Fund -					
2002 1.5% Gaysport Waterline Extension - \$1,231,757	823,462	0	38,932	784,530	39,518
2002 1.5% Adamsville Water Project - \$749,580	501,116	0	23,692	477,424	24,049
2003 1.5% Coal Run Water Extension - \$264,201	188,921	0	8,165	180,756	8,288
2003 1.5% Chandlersville Waterlines - \$1,026,608	718,283	0	31,967	686,316	32,448
2004 1.5% Chandlersville Waterlines - \$21,844	15,952	0	670	15,282	680
2006 2.0% Nashport Waterline - \$384,439	266,894	0	18,169	248,725	18,534
2007 2.0% Adamsville Waterline Extension - \$335,100	240,440	0	15,680	224,760	15,996
2008 2.0% Water Supply Line - \$548,806	406,431	0	25,426	381,005	25,937
2010 3.39% State Route 146 Waterline Extension - \$127,996	120,196	0	2,779	117,417	2,874
2011 3.79% South Moose Eye Road Waterline Extension - \$168,280	161,984	0	3,329	158,655	3,457
2012 0% Gratiot/Mt. Sterling Water Project - \$2,272,021	1,238,797	72,653	44,095	1,267,355	0
2014 2% North River Road Waterline Extension - \$926,310	0	926,310	177,267	749,043	0
2014 2% Water Supply Expansion - \$1,109,153	0	1,109,153	0	1,109,153	0
2014 2% Western Heights Waterline - \$308,519	0	308,519	63,720	244,799	0
<b>Total Water Enterprise Fund</b>	<b>4,682,476</b>	<b>2,416,635</b>	<b>453,891</b>	<b>6,645,220</b>	<b>171,781</b>
<b>Total OWDA Loans</b>	<b>11,929,999</b>	<b>2,416,635</b>	<b>692,404</b>	<b>13,654,230</b>	<b>395,099</b>
Compensated Absences	116,076	57,646	49,159	124,563	79,760
<b>Total Business - Type Activities</b>	<b>\$28,235,462</b>	<b>\$2,474,281</b>	<b>\$1,806,767</b>	<b>\$28,902,976</b>	<b>\$1,574,459</b>

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2014

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#### Governmental Activities

##### **General Obligation Bonds**

On July 18, 2006, the County issued \$600,000 in Various Purpose Serial Bonds and \$260,000 in Various Purpose Term Bonds. The proceeds of these bonds retired bond anticipation notes that were used to make improvements to the Job and Family Services building. The bonds were sold at a premium of \$903 that will be amortized over the life of the bonds using the straight-line method. These bonds are backed by the full faith and credit of the County and are being retired from the Bond Retirement Debt Service Fund using General Fund property tax revenues as well as rent received from the Department of Job and Family Services. The bonds were issued for a twenty year period with final maturity in 2026.

On September 24, 2009, the County issued \$2,270,000 in Various Purpose Improvement Serial Bonds. The proceeds of these bonds retired bond anticipation notes that were granted to the City of Zanesville to be used for an extension of a road within the city limits, construct a road to Eastpointe, acquiring a County building, and acquiring and improving two parcels of land to provide parking. The outstanding portion of the bonds that were used as a grant to the City of Zanesville, and as such are considered non-capital related debt, is \$680,000 at December 31, 2014. The bonds were sold at a premium of \$14,987 that will be amortized over the life of the bonds using the straight-line method. These bonds are backed by the full faith and credit of the County and are being retired from the Bond Retirement Debt Service Fund using General Fund property tax revenues. The bonds were issued for a twenty year period with final maturity in 2029.

On June 3, 2009, the County issued \$9,425,000 of County Facilities Improvement General Obligation Refunding serial bonds that were used to refund the 1998 County Facilities Refunding Bonds, the 1999 Child Support Enforcement Building Bonds, and the 1999 Juvenile Detention Facility Bonds. The general obligation refunding bonds were sold at a premium of \$150,492 that will be amortized over the term of the bonds. The refunding resulted in a current refunding of the 1998 County Facilities Refunding Bonds in the amount of \$3,105,000 and an advance refunding of the 1999 Child Support Enforcement Building and Juvenile Detention Facility Bonds in the amounts of \$2,645,000 and \$3,315,000, respectively. \$6,223,607, (after premium, underwriting fees, and other issuance costs) was deposited into an irrevocable trust to provide for all future debt service payments on the refunded 1999 bonds. On December 1, 2009, the 1999 refunded general obligation bonds were called and paid in full and the escrow account was closed. As a result of the total refunding, \$9,065,000 of the refunded bonds is considered defeased and the liability is removed from the statement of net position. The refunding resulted in a difference between the net carrying amount of the debt and the acquisition price in the amount of \$331,367. This difference, reported in the accompanying financial statements as a deferred amount on refunding, is being amortized to interest expense through the year 2027. The amount amortized for 2014 is \$17,440 leaving an unamortized balance of \$226,720. The bonds are backed by the full faith and credit of the County and are being retired from the Bond Retirement Debt Service Fund using General Fund property tax revenues. The bonds were issued for an eighteen year period with final maturity in 2027.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2014

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On July 10, 2012, the County issued \$1,655,000 of Various Purpose General Obligation Refunding Serial Bonds that were used to refund the 2002 Various Purpose Serial and Term Bonds. The general obligation refunding bonds were sold at a premium of \$71,987 that will be amortized over the term of the bonds. The refunding resulted in an advance refunding of the 2002 Various Purpose Serial and Term Bonds in the amount of \$1,780,000. \$1,838,410, (after premium, underwriting fees, and other issuance costs) was deposited into an irrevocable trust to provide for all future debt service payments on the refunded 2002 bonds. On December 3, 2012, the 2002 refunded general obligation bonds were called and paid in full and the escrow account was closed. As a result of the total refunding, \$1,780,000 of the refunded bonds is considered defeased and the liability is removed from the statement of net position. The refunding resulted in a difference between the net carrying amount of the debt and the acquisition price in the amount of \$58,410. This difference, reported in the accompanying financial statements as a deferred amount on refunding, is being amortized to interest expense through the year 2022. The amount amortized for 2014 is \$5,841 leaving an unamortized balance of \$46,728. The bonds are backed by the full faith and credit of the County and are being retired from the Bond Retirement Debt Service Fund using General Fund property tax revenues as well as intergovernmental payments received from the County Fairboard. The bonds were issued for a ten year period with final maturity in 2022.

On May 1, 2013, the County issued \$200,000 in Job and Family Services Private Placement Bonds. The proceeds of the bonds were used to pay costs of improving and remodeling the Job and Family Services Building. The Bonds are backed by the full faith and credit of the County and are being retired from the Bond Retirement Debt Service Fund using General Fund property tax revenues as well as rent received from the Department of Job and Family Services. The bonds were issued for a fourteen year period with final maturity in 2027.

Annual debt service requirements to maturity for general obligation bonds are as follows:

Year Ending December 31,	Principal	Interest	Total
2015	\$1,219,070	\$273,289	\$1,492,359
2016	1,249,420	240,292	1,489,712
2017	1,264,800	203,842	1,468,642
2018	963,170	164,297	1,127,467
2019	993,580	132,807	1,126,387
2020-2024	1,407,190	318,361	1,725,551
2025-2029	1,021,060	134,721	1,155,781
Total	<u>\$8,118,290</u>	<u>\$1,467,609</u>	<u>\$9,585,899</u>

#### Special Assessment Bonds

During 1989, the County issued \$445,478 in Maysville Special Assessment OWDA Bonds. The proceeds of these bonds were used to pay the costs of planning and constructing sewer lines. The bonds were issued for a twenty-five year period with the final payment being paid during 2014.

During 1996, the County issued \$610,000 in Nob Hill Special Assessment Bonds. The proceeds of these bonds were used to pay the costs of planning and constructing sewer lines. The bonds were issued for a twenty year period with final maturity in 2016.

During 2008, the County issued \$103,507 and during 2009 issued \$68,535 in Rose Hill Road Area Waterline Special Assessment OWDA Bonds. The bonds were used to pay the costs of planning and constructing a water line that the County granted to the Village of Roseville. The bonds were issued for a thirty year period with final maturity in 2039.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2014

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On July 10, 2012, the County issued \$130,000 of Various Purpose General Obligation Refunding Serial Bonds that were used to refund the 2002 Various Purpose Serial and Term Bonds. The general obligation refunding bonds were sold at a premium of \$5,740 that will be amortized over the term of the bonds. The refunding resulted in an advance refunding of the 2002 Various Purpose Serial and Term Bonds in the amount of \$135,000. \$139,427, (after premium, underwriting fees, and other issuance costs) was deposited into an irrevocable trust to provide for all future debt service payments on the refunded 2002 bonds. On December 3, 2012, the 2002 refunded general obligation bonds were called and paid in full and the escrow account was closed. As a result of the total refunding, \$135,000 of the refunded bonds is considered defeased and the liability is removed from the statement of net position. The refunding resulted in a difference between the net carrying amount of the debt and the acquisition price in the amount of \$4,427. This difference, reported in the accompanying financial statements as a deferred amount on refunding, is being amortized to interest expense through the year 2022. The amount amortized during 2014 was \$443 leaving an unamortized balance of \$3,541. The bonds were issued for a ten year period with final maturity in 2022.

On November 13, 2013, the County issued \$46,600 of Various Purpose Capital Facilities Refunding Bonds that consisted of \$38,400 in serial bonds and \$8,200 in term bonds that were used to current refund the 2003 Capital Facilities Refunding Serial and Term Bonds. These special assessment refunding bonds were sold at a premium of \$1,173 that will be amortized over the term of the bonds. The refunding resulted in no difference between the net carrying amount of the debt and the reacquisition price. However, the unamortized deferred amount on refunding from the 2003 refunded bonds, in the amount of \$6,624 will be amortized to interest expense through the year 2028. The amount amortized during 2014 was \$442 leaving an unamortized balance of \$5,740. The bonds were issued for a fifteen year period with final maturity in 2028.

All special assessment bonded debt will be repaid from the Special Assessment Debt Service Fund with proceeds of special assessments levied against benefited property owners. In the event the property owners do not pay their assessments, the County would be responsible for the debt service payment.

Special assessment bond debt service requirements to maturity are as follows:

Year Ending December 31,	Principal	Interest	Total
2015	\$63,400	\$10,170	\$73,570
2016	63,400	6,751	70,151
2017	13,300	3,333	16,633
2018	18,300	3,068	21,368
2019	18,200	2,701	20,901
2020-2024	60,400	6,091	66,491
2025-2028	11,100	1,051	12,151
Total	<u>\$248,100</u>	<u>\$33,165</u>	<u>\$281,265</u>

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2014

Special assessment OWDA debt service requirements to maturity are as follows:

Year Ending December 31,	Principal	Interest	Total
2015	\$3,620	\$6,532	\$10,152
2016	3,774	6,377	10,151
2017	3,935	6,217	10,152
2018	4,103	6,049	10,152
2019	4,277	5,875	10,152
2020-2024	24,271	26,487	50,758
2025-2029	29,894	20,866	50,760
2030-2034	36,818	13,941	50,759
2035-2039	45,349	5,415	50,764
Total	\$156,041	\$97,759	\$253,800

#### **Mandatory Redemptions for Governmental General Obligation and Special Assessment Bonds**

The various purpose 2006 bond issue consisted of serial and term bonds. Governmental activities general obligation bonds in the amount of \$115,000 mature in the year 2022 and \$145,000 mature in the year 2026. The bonds maturing on December 1, 2022 are subject to mandatory sinking fund redemption in part by lot on December 1, 2021 (with the balance of \$60,000 to be paid at stated maturity on December 1, 2022) at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, as follows:

Year	Amount
2021	\$55,000

The term bonds maturing on December 1, 2026 are subject to mandatory sinking fund redemption in part by lot on December 1, 2025 (with the balance of \$75,000 to be paid at stated maturity on December 1, 2026) at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, as follows:

Year	Amount
2025	\$70,000

The 2013 capital facilities refunding bond issue consisted of serial and term bonds. Governmental activities special assessment term bonds in the amount of \$8,200 mature in the year 2028. These bonds are subject to mandatory sinking fund redemption (with the balance of \$2,680 to be paid at maturity on December 1, 2028) at a redemption price equal to 100 percent of the principal amount redeemed on December 1 in the years and amounts as follows:

Year	Amount
2026	\$2,840
2027	2,680

#### **Optional Redemptions**

The series 2006 bonds maturing on or after December 1, 2017 are subject to prior redemption on or after December 1, 2016 by and at the sole option of the County, either in whole or in part on any date in integral multiples of \$5,000, at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2014

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The series 2009 improvement bonds maturing on or after December 1, 2020 are subject to prior redemption on or after December 1, 2019 by and at the sole option of the County, either in whole or in part on any date, in integral multiples of \$5,000, at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date.

The series 2009 refunding bonds maturing on or after December 1, 2020 are subject to prior redemption on or after December 1, 2019 by and at the sole option of the County, either in whole or in part on any date, in integral multiples of \$5,000, at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date.

The series 2013 refunding bonds maturing on or after December 1, 2024 are subject to prior redemption on or after December 1, 2023 by and at the sole option of the County, either in whole or in part, on any date, in integral multiples of \$5,000, at a redemption price equal to 100 percent of the principal amount redeemed, plus interest accrued to the redemption date.

#### **Ohio Water Development Authority (OWDA) Loans**

During 2014, the County issued \$53,967 in an OWDA loan to be used for mine subsidence relocations in a targeted area of the County. During 2014, this loan was retired with grant proceeds received by the Block Grants Special Revenue Fund.

During 2014, the County issued \$56,000 in an OWDA loan to be used for improvements made to eligible home sewage treatment systems in the County. During 2014, this loan was retired with grant proceeds received by the Block Grants Special Revenue Fund.

#### **Ohio Public Works Commission (OPWC) Loan**

During 2014, the County entered into a contractual agreement for a construction loan from OPWC. Under the term of this agreement, OPWC will reimburse, advance, or directly pay the construction costs of the approved project. OPWC will capitalize administrative costs and construction interest and add them to the total amount of the final loan. During 2014, the Issue II Capital Projects Fund received \$338,939 of the total approved loan of \$500,000. This loan will not have an accurate repayment schedule until the loan is finalized. This loan will be repaid from revenues of the Motor Vehicle and Gasoline Tax Special Revenue Fund.

#### **Compensated Absences**

The County will pay compensated absences from the General Fund, and the Public Assistance, Starlight School Levy, Children Services Levy, Dog and Kennel, Child Support Enforcement Agency, Real Estate Assessment, Miscellaneous Federal Grants, Delinquent Real Estate Tax and Assessment Collection, Tuberculosis Clinic, Block Grants, Home Detention (Electronic Monitor), Senior Citizens Levy, Felony Delinquent Care and Custody, Sheriff Levy, Motor Vehicle and Gasoline Tax, Law Library Resources, Concealed Weapon, and Wireless 911 Special Revenue Funds.

#### **Workers' Compensation Claims Payable**

The County has a liability for workers' compensation as part of the State Workers' Compensation retrospective rating and payment program. The County will pay the claims payable from the General Fund, and the Public Assistance, Motor Vehicle and Gasoline Tax, Starlight School Levy, Children Services, Dog and Kennel, Child Support Enforcement Agency, Real Estate Assessment, Miscellaneous Federal Grants, Access Visitation, Delinquent Real Estate Tax and Assessment Collection, Tuberculosis Clinic, Block Grants, County Courts, Community Corrections, Home Detention (Electronic Monitor), Senior Citizens Levy, Felony Delinquent Care and Custody, Victim of Criminals, Sheriff Levy, Wireless 911, Law Library Resources, Concealed Weapon, and Sheriff Commissary Special Revenue Funds, and Sewer and Water Enterprise Funds using payments made to the internal service fund.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2014

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#### **Long-Term Contracts Payable**

An agreement between the State of Ohio, Department of Transportation (ODOT), and the Muskingum County Transportation Improvement District (District) was entered into on December 23, 1998. The agreement is for financing the construction of Northpointe Drive Extension located between the City of Zanesville and the Village of Dresden which is reported as part of the County's infrastructure.

The terms call for a loan to be made from the State to the Transportation Improvement District in the amount of \$11,060,000, plus the refinancing of projected accumulated interest in the amount of \$404,129, to be repaid over 20 years, which coincide with the terms of a cooperative agreement between Muskingum County, the District, and ODOT. The County, pursuant to the cooperative agreement, will make use payments to the Transportation Improvement District in an amount equal to the debt requirements. The County has pledged non-tax revenues for the purpose of making the required use payments. The County is accumulating revenues from a tax increment financing agreement to meet a portion of the required use payments.

As collateral for the loan, the State Infrastructure Bank has received an assignment of all use payments from the County and an assignment of tax increment financing from the Longaberger Company. As of December 31, 2014, the District had drawn down the total authorized amount of \$11,464,129 from the loan.

Based upon the cooperative agreement related to this exchange transaction, the County's financial statements reflect a long-term contract payable in the amount of \$4,227,243 at December 31, 2014. The long-term contracts payable amount reported in the County's financial statements is also reflected on the Transportation Improvement District's financial statements as a loan payable to the State Infrastructure Bank. The County has pledged non-tax revenues for the purpose of making the required use payments from the public works program. The County is also reporting the improvement as part of their infrastructure.

#### **Capital Leases**

The County has entered into capital leases for copiers, postage machines, vehicles, and road equipment. These leases will be repaid through the General Fund and the Public Assistance, Child Support Enforcement Agency, and Motor Vehicle and Gasoline Tax Special Revenue Funds.

#### Business-Type Activities

##### **General Obligation Bonds**

On July 18, 2006, the County issued \$5,995,000 in various interest rate Various Purpose Serial Bonds and \$2,125,000 in various interest rate Various Purpose Term Bonds. The proceeds of these bonds were used to purchase increased sewer capacity from the City of Zanesville. The bonds were sold at a premium of \$8,132 that will be amortized over the life of the bonds using the straight-line method. These bonds are backed by the full faith and credit of the County and will be repaid from Sewer Enterprise Fund revenues. The bonds were issued for a twenty year period with final maturity in 2026.

On September 24, 2009, the County issued \$2,135,000 in various interest rate Various Purpose Improvement Serial Bonds. The proceeds of these bonds retired bond anticipation notes that were used to acquire capacity for the treatment of sanitary sewage and construct a waterline and sanitary sewer improvements to Eastpointe Industrial Park. The bonds were sold at a premium of \$6,954 that will be amortized over the life of the bonds using the straight-line method. These bonds are backed by the full faith and credit of the County and will be repaid from Sewer and Water Enterprise Funds' revenues. The bonds were issued for a twenty year period with final maturity in 2029.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2014

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On June 3, 2009, the County issued \$1,105,000 of County Facilities Improvement General Obligation Refunding serial and term bonds that were used to refund the 1999 East Muskingum Sewer General Obligation Refunding Bonds. The general obligation refunding bonds were sold at a premium of \$3,513 that will be amortized over the term of the bonds. The refunding resulted in advance refunding of the 1999 bonds. \$1,087,513, (after premium, underwriting fees, and other issuance costs) were deposited into an irrevocable trust to provide for all future debt service payments on the refunded bonds. On December 1, 2009, the 1999 refunded general obligation bonds were called and paid in full and the escrow account was closed. As a result of the total refunding, \$1,045,000 of the refunded bonds is considered defeased and the liability is removed from the statement of net position. The refunding resulted in a difference between the net carrying amount of the debt and the acquisition price in the amount of \$91,330. This difference, reported in the accompanying financial statements as a deferred amount on refunding, is being amortized to interest expense through the year 2027. The amount amortized for 2014 is \$4,807 leaving an unamortized balance of \$62,491. The bonds are backed by the full faith and credit of the County and will be repaid from Sewer Enterprise Fund revenues. The bonds were issued for an eighteen year period with final maturity in 2027.

On July 10, 2012, the County issued \$940,000 of Various Purpose General Obligation Refunding Serial Bonds that were used to refund the 2002 Various Purpose Serial and Term Bonds. The general obligation refunding bonds were sold at a premium of \$41,018 that will be amortized over the term of the bonds. The refunding resulted in an advance refunding of the 2002 Sewer Improvement Serial and Term Bonds in the amount of \$995,000. \$1,027,644, (after premium, underwriting fees, and other issuance costs) was deposited into an irrevocable trust to provide for all future debt service payments on the refunded 2002 bonds. On December 3, 2012, the 2002 refunded general obligation bonds were called and paid in full and the escrow account was closed. As a result of the total refunding, \$995,000 of the refunded bonds is considered defeased and the liability is removed from the statement of net position. The refunding resulted in a difference between the net carrying amount of the debt and the reacquisition price in the amount of \$32,644. This difference, reported in the accompanying financial statements as a deferred amount on refunding, is being amortized to interest expense through the year 2022. The amount amortized for 2014 is \$3,264 leaving an unamortized balance of \$26,116. The bonds are backed by the full faith and credit of the County and are being retired with Sewer Enterprise Fund revenues. The bonds were issued for a ten year period with final maturity in 2022.

On November 13, 2013, the County issued \$6,498,400 of Various Purpose Capital Facilities Refunding Serial and Term Bonds that were used to current refund the 2003 Capital Facilities Refunding Serial and Term Bonds. The 2003 refunded bonds were originally issued for a 27 year period and were called on December 1, 2013. The refunding bonds were sold at a premium of \$142,638 that will be amortized over the term of the bonds. As a result of the refunding, \$6,533,000 of the refunded bonds is considered defeased and the liability is removed from the statement of net position. The refunding resulted in a difference between the net carrying amount of the refunded debt and the reacquisition price in the amount of \$9,792. This difference, together with the unamortized balance of the 2003 refunded difference, in the total amount of \$448,715, is reported in the accompanying financial statements as a deferred amount on refunding and is being amortized to interest expense through the year 2028. The amount amortized for 2014 is \$34,464 leaving an unamortized balance in the amount of \$389,579. The bonds are backed by the full faith and credit of the County and are being retired with Sewer and Water Enterprise Funds' revenues. The bonds were issued for a fifteen year period with final maturity in 2028.



**Muskingum County, Ohio**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2014**

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Annual debt service requirements to maturity for general obligation bonds are as follows:

Year Ending December 31,	Principal	Interest	Total
2015	\$1,099,600	\$511,954	\$1,611,554
2016	1,134,600	480,527	1,615,127
2017	1,134,700	447,642	1,582,342
2018	1,206,700	414,623	1,621,323
2019	1,172,100	364,464	1,536,564
2020-2024	6,568,900	1,265,455	7,834,355
2025-2029	2,630,300	231,048	2,861,348
Total	\$14,946,900	\$3,715,713	\$18,662,613

**Mandatory Redemptions for Business-Type General Obligation Bonds**

The various purpose 2006 bond issue consisted of serial and term bonds. Business-type general obligation bonds in the amount of \$970,000 mature in the year 2022 and \$1,155,000 mature in the year 2026. The bonds maturing on December 1, 2022 are subject to mandatory sinking fund redemption in part by lot on December 1, 2021 (with the balance of \$495,000 to be paid at stated maturity on December 1, 2022) at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, as follows:

Year	Amount
2021	\$475,000

The term bonds maturing on December 1, 2026 are subject to mandatory sinking fund redemption in part by lot on December 1, 2025 (with the balance of \$590,000 to be paid at stated maturity on December 1, 2026) at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, as follows:

Year	Amount
2025	\$565,000

The 2009 refunding bond issue consisted of serial and term bonds. Business-type general obligation bonds in the amount of \$275,000 mature in the year 2023 and \$250,000 mature in the year 2027. The term bonds maturing in 2023 are subject to mandatory sinking fund redemption in part by lot on December 1 in each of the years 2020 through 2022 (with the balance of \$75,000 to be paid at stated maturity on December 1, 2023) at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, as follows:

Year	Amount
2020	\$60,000
2021	65,000
2022	75,000
	\$200,000

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2014

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The term bonds maturing in 2027 are subject to mandatory sinking fund redemption in part by lot on December 1 in each of the years 2024 through 2026 (with the balance of \$15,000 to be paid at stated maturity on December 1, 2027) at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, as follows:

<u>Year</u>	<u>Amount</u>
2024	\$75,000
2025	80,000
2026	80,000
	<u>\$235,000</u>

The 2013 capital facilities refunding bond issue consisted of serial and term bonds. Business-Type activities general obligation term bonds in the amount of \$266,800 mature in the year 2028. These bonds are subject to mandatory sinking fund redemption (with the balance of \$87,320 to be paid at maturity on December 1, 2028) at a redemption price equal to 100 percent of the principal amount redeemed on December 1 in the years and amounts as follows:

<u>Year</u>	<u>Amount</u>
2026	\$92,160
2027	87,320
	<u>\$179,480</u>

#### **Optional Redemptions**

The series 2006 bonds maturing on or after December 1, 2017 are subject to prior redemption on or after December 1, 2016 by and at the sole option of the County, either in whole or in part on any date in integral multiples of \$5,000, at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date.

The series 2009 improvement bonds maturing on or after December 1, 2020 are subject to prior redemption on or after December 1, 2019 by and at the sole option of the County, either in whole or in part on any date, in integral multiples of \$5,000, at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date.

The series 2009 refunding bonds maturing on or after December 1, 2020 are subject to prior redemption on or after December 1, 2019 by and at the sole option of the County, either in whole or in part on any date, in integral multiples of \$5,000, at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date.

The 2013 refunding bonds maturing on or after December 1, 2024 are subject to prior redemption on or after December 1, 2023 by and at the sole option of the County, either in whole or in part, on any date, in integral multiples of \$5,000, at a redemption price equal to 100 percent of the principal amount redeemed, plus interest accrued to the redemption date.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2014

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#### **Ohio Water Development Authority (OWDA) Loans - Sewer Enterprise Fund**

The County has pledged future sewer customer revenues, net of specified operating expenses, to repay \$11,312,039 (original issue amount) in sewer system OWDA loans issued between 1989 and 2010. Proceeds from these loans provided financing for various sewer projects. The loans are payable solely from sewer customer net revenues and are payable through 2039. Annual principal and interest payments on the loans as compared to net future revenues are not estimable but are expected to be less than net revenues in each year the loans are outstanding. The total principal and interest remaining to be paid on the loans is \$10,472,676. Principal and interest paid for the current year and total customer net revenues were \$476,597 and \$2,234,444, respectively.

#### **Ohio Water Development Authority (OWDA) Loans - Water Enterprise Fund**

The County has pledged future water customer revenues, net of specified operating expenses, to repay \$9,474,614 (original issue amount) in water system OWDA loans issued between 2002 and 2014. Proceeds from these loans provided financing for various water projects. The loans are payable solely from water customer net revenues and are payable through 2041. Annual principal and interest payments on the loans as compared to net future revenues are not estimable but are expected to be less than net revenues in each year the loans are outstanding. The total principal and interest remaining to be paid on the loans is \$3,857,234. Principal and interest paid for the current year and total customer net revenues were \$528,954 and \$1,500,392, respectively.

The OWDA loan amortization schedules for the Gratiot/Mt. Sterling, North River Road Waterline Expansion, Water Supply Expansion, and Western Heights Waterline water projects will not be available until the entire amount of the loans have been drawn down or the projects are complete.

Annual debt service requirements to maturity for the remaining OWDA loans are as follows:

Year Ending December 31,	Principal	Interest	Total
2015	\$395,099	\$289,923	\$685,022
2016	403,584	281,440	685,024
2017	412,355	272,666	685,021
2018	421,427	259,939	681,366
2019	430,813	254,208	685,021
2020-2024	2,295,874	1,117,169	3,413,043
2025-2029	2,414,097	838,616	3,252,713
2030-2034	1,809,612	526,707	2,336,319
2035-2039	1,676,346	204,331	1,880,677
2040-2041	24,673	1,031	25,704
Total	<u>\$10,283,880</u>	<u>\$4,046,030</u>	<u>\$14,329,910</u>

#### **Compensated Absences**

The County will pay compensated absences from the Sewer and Water Enterprise Funds.

#### **Conduit Debt, Legal Debt Margin and Bond Insurance**

Pursuant to State Statute, various industrial revenue bonds have been entered into for private industry within the County. The proceeds of the industrial revenue bonds are used by the various private industries for new construction or improvements. The bonds are to be repaid by the recipients of the proceeds and do not represent an obligation of the County. As of December 31, 2014, \$304,000,000 of industrial revenue bonds have been entered into, and \$295,350,000 remained outstanding.

**Muskingum County, Ohio**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2014**

The County's overall legal debt margin at December 31, 2014 was \$34,074,465.

NOTE 17 - INTERFUND TRANSACTIONS

Interfund balances at December 31, 2014, consist of the following individual fund receivables and payables:

Interfund Payable	Interfund Receivable					Total
	Major Funds				Workers' Compensation Self- Insurance	
	General	Public Assistance	Sewer	Water		
Major Funds:						
General	\$0	\$0	\$2,539	\$1,716	\$195,709	\$199,964
Public Assistance	80,417	0	0	0	49,141	129,558
Starlight						
School Levy	0	0	0	0	57,079	57,079
Children						
Services Levy	22,491	0	2,037	0	46,406	70,934
Sewer	62,673	0	0	0	3,670	66,343
Water	64,697	0	0	0	9,023	73,720
Other Nonmajor						
Governmental	369,479	43,583	0	0	85,472	498,534
<b>Total All Funds</b>	<b>\$599,757</b>	<b>\$43,583</b>	<b>\$4,576</b>	<b>\$1,716</b>	<b>\$446,500</b>	<b>\$1,096,132</b>

The above interfund receivables/payables are due to time lags between the dates interfund goods and services are provided, transactions recorded in the accounting system, and payments between funds were made. Also, amounts are due to the Workers' Compensation Self-Insurance Internal Service Fund from various other funds for the payment of premiums. All amounts are expected to be repaid within one year.

On December 1, 2012, the County issued a bond anticipation note for a five year period at a rate of 2.5 percent. The County has purchased this note as an investment. The County has identified the Sewer Enterprise Fund as the fund that received the proceeds and the Starlight School Levy Special Revenue Fund as the fund that purchased the investment. For reporting purposes, these transactions are reflected as an interfund receivable and an interfund payable in the respective funds. The following interfund transactions will be repaid over the next four years and is pledged to be repaid from the Sewer Enterprise Fund's future sewer customer revenues net of specified operating expenses:

Interfund Payable	Interfund Receivable
	Major Fund
Major Fund:	Starlight School Levy
Sewer	\$4,797,700

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2014

Principal and interest payments made during 2014 were \$153,000 and \$123,768, respectively. Principal and interest requirements to maturity on this bond anticipation note is as follows:

Year Ending December 31,	Principal	Interest	Total
2015	\$156,900	\$119,942	\$276,842
2016	160,800	116,020	276,820
2017	4,480,000	112,000	4,592,000
<b>Total</b>	<b>\$4,797,700</b>	<b>\$347,962</b>	<b>\$5,145,662</b>

Interfund transfers during 2014 consisted of the following:

Transfer from	Transfer to				Totals
	Major Funds			Other Nonmajor Governmental	
	Public Assistance	Sewer	Water		
Major Funds:					
General Fund	\$279,696	\$7,208	\$7,208	\$2,451,617	\$2,745,729
Public Assistance	0	0	0	238,121	238,121
Sewer	0	0	0	39,541	39,541
Water	0	0	0	3,066	3,066
Other Nonmajor					
Governmental	0	9,833	0	379,037	388,870
<b>Total All Funds</b>	<b>\$279,696</b>	<b>\$17,041</b>	<b>\$7,208</b>	<b>\$3,111,382</b>	<b>\$3,415,327</b>

Transfers were used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them; to move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, to move monies to the General Fund pursuant to court orders, and to use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. During 2014, the General Fund forgave an outstanding advance to the DRETAC Special Revenue Fund in the amount of \$45,000. As a result, this amount was reclassified to a transfer and the interfund receivable and payable was eliminated.

#### NOTE 18 - JOINTLY GOVERNED ORGANIZATIONS

##### A. SouthEastern Ohio Joint Solid Waste Management District

The County is a member of the SouthEastern Ohio Joint Solid Waste Management District (District), which is a jointly governed organization. The District provides for management strategies and local government funding on behalf of the participating counties regarding contractual arrangements with private solid waste disposal facilities, which would assure continued access to adequate disposal capacity for the District. The District was created in 1989 as required by the Ohio Revised Code.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2014

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The District is governed and operated through three groups. An eighteen member board of directors, comprised of three commissioners from each county, is responsible for the District's financial matters. Financial records were maintained by Muskingum County until May 1993 at which time Noble County assumed the responsibility. The Board exercises total control over the operations of the District including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. A forty-three member policy committee, comprised of seven members from each county and one at-large member appointed by the policy committee, is responsible for preparing the solid waste management plan of the District in conjunction with a Technical Advisory Council whose members are appointed by the policy committee. The District's sole revenue source is a waste disposal fee for in-district and out-of-district waste. No contributions were received from the County during 2014. Financial information can be obtained from Robert Reiter, District Coordinator, 515 Main Street, Caldwell, Ohio 43724-9124.

#### B. Mental Health and Recovery Services Board

The Mental Health and Recovery Services Board is a jointly governed organization whose participants are Muskingum, Coshocton, Guernsey, Perry, Morgan, and Noble Counties. The Board has the responsibility for development, coordinated continuation and ongoing modernization, funding, monitoring, and evaluation of community-based mental health and substance abuse programming. The Board is managed by an eighteen member board of trustees; three appointed by the Muskingum County Commissioners, seven appointed by the commissioners of the other participating counties, four by the director of the State Department of Alcohol and Drug Addiction, and four appointed by the Director of the State Department of Mental Health. The Board exercises total control over the operations including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board.

During 2014, Muskingum County contributed \$1,050,950 in tax levy revenue money through a 1.0 mill levy. The remaining revenues are provided by levies from other member counties, and state and federal grants awarded to the multi-county board. Since Muskingum County serves as the fiscal agent for the Board, the financial activity, other than the property tax levy revenue, is presented in an agency fund. Financial information can be obtained from The Muskingum Area Mental Health and Recovery Services Board, 1205 Newark Road, Zanesville, Ohio 43701.

#### C. Mid East Ohio Regional Council of Governments (MEORC)

The Mid East Ohio Regional Council of Governments (MEORC) is a jointly governed organization which serves seventeen counties in Ohio. MEORC provides services to the developmentally disabled residents in the participating counties. MEORC is governed by a Council made up of the superintendents of each county's Board of Developmental Disabilities. Revenues are generated by fees and state grants. MEORC has no outstanding debt. The Board exercises total control over the operations of the MEORC including budgeting, contracting, appropriating, and designating management. Each participant's degree of control is limited to its representation on the Board. During 2014, the County contributed \$327,376 to MEORC. The County reports cash with fiscal agent in the amount of \$2,589,549 for monies held by the organization. To obtain financial information, write to the Mid East Ohio Regional Council, Cathy Henthorn, who serves as Director of Financial Operations, 1 Avalon Road, Mt. Vernon, Ohio 43050.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2014

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#### D. Southeast Area Transit Authority (SEAT)

The Southeast Area Transit Authority (SEAT) was created pursuant to State statutes in 1979. The County, the City of Zanesville, and the Village of South Zanesville appoint members to the SEAT's Board of Trustees which consists of ten members and serve overlapping three-year terms. The County appoints two members, the City of Zanesville appoints six members with the consent of City Council, and the remaining two members are appointed by the Guernsey County Commissioners and the Mayor of South Zanesville. The Board exercises total control over the operations of SEAT including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. During 2014, the County contributed \$10,000 to SEAT. The SEAT has no outstanding debt. The SEAT is a related organization of the City of Zanesville. Complete financial information can be obtained from the Southeast Area Transit Authority, 375 Fairbanks Street, Zanesville, Ohio 43701.

#### E. Muskingum Families & Children First Council

The Muskingum Families & Children First Council is a jointly governed organization created under Ohio Revised Code Section 121.37. The Council is comprised of the following members: Director of the Zanesville-Muskingum County General Health District, Superintendent of the Zanesville City School District, Superintendent of the Muskingum Valley Educational Service Center, Superintendent of the Muskingum County Board of Developmental Disabilities, Director of the ADAMH Board, Director of the Muskingum County Department of Job and Family Services, Director of the Muskingum County Children Services Board, Superintendent of Muskingum Starlight Industries, Inc., a United Way representative, an Eastside Community Services representative, a Zanesville Civic League representative, a Behavioral Health representative, a county commissioner, representatives from the public sector, and a representative from a local hospital. The Board exercises total control over the operations of the Council including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. During 2014, the County contributed \$38,933 to the Council. Financial information may be obtained from the Muskingum Families & Children First Council, 333 Putnam Avenue, Zanesville, Ohio 43701.

#### F. Area Agency on Aging

The Area Agency on Aging is a regional council of governments that assists nine counties including Muskingum County in providing services to senior citizens in the Council's service area. The Area Agency on Aging is governed by a board of directors comprised of one representative appointed by each participating county. The Area Agency on Aging receives Title III monies to be used for programs within the member counties. The Board exercises total control over the operations of the Agency including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. The Area Agency on Aging has no outstanding debt. During 2014, the County contracted with the Area Agency on Aging to provide senior citizens services. A local not-for-profit corporation (The Muskingum County Senior Citizens Center) provided the senior citizens services pursuant to the County's contract. Financial information can be obtained from the Area Agency on Aging, Region 9, 60788 Southgate Road, Byesville, Ohio 43723.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2014

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#### G. Ohio Mid-Eastern Governments Association (OMEGA)

The Ohio Mid-Eastern Governments Association (OMEGA) is a ten-county regional council of governments comprised of Belmont, Carroll, Coshocton, Columbiana, Guernsey, Harrison, Holmes, Jefferson, Muskingum, and Tuscarawas Counties. OMEGA was formed to assist the participating counties in the application for Appalachian Regional Commission and Economic Development grant monies. OMEGA is governed by a seventeen member executive board comprised of members appointed from each participating county and cities within each county. City membership is voluntary. A county commissioner from each county currently appoints one member to the board of directors. The Board exercises total control over the operations of OMEGA including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. Each member currently pays a nine cent per capita membership fee based upon the most recent U.S. census. During 2014, OMEGA received \$9,288 from Muskingum County. OMEGA has no outstanding debt. Financial information can be obtained from OMEGA, P. O. Box 130, Cambridge, Ohio 43725.

#### H. Licking-Muskingum Community Based Correctional Facility (CBCF)

The Licking-Muskingum Community Based Correctional Facility (CBCF) is a four-county facility created pursuant to Ohio Revised Code Section 2301.51. The CBCF serves Licking, Muskingum, Coshocton, and Knox Counties. The CBCF was formed in 1994 to offer treatment, education, work, and other rehabilitation services to convicted felons within the four counties. The CBCF is governed by a seven member board comprised of two common pleas court judges from Licking, Muskingum, and Coshocton Counties and one common pleas court judge from Knox County. The common pleas judges and the respective county commissioners appoint a thirteen member citizens advisory board to assist in the operation of the CBCF. The board has total control over operations of the CBCF including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. The CBCF receives funding in the form of state grant monies which are used to provide the various services of the CBCF. Licking County serves as fiscal agent for the CBCF. During 2014, the CBCF received no monies from Muskingum County. The CBCF has no outstanding debt. Financial information can be obtained from Licking-Muskingum Community Based Correctional Facility, 119 East Main Street, Newark, Ohio 43055.

#### I. Zanesville-Muskingum County Port Authority

The Zanesville-Muskingum County Port Authority (Authority) is a jointly governed organization under the laws of the State of Ohio. The Authority is governed by a five member board of directors. The board is comprised of two members appointed by Muskingum County, two members appointed by the City of Zanesville, and one member appointed jointly by the County and the City. The Board exercises total control over the operations of the Authority including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. The Authority's primary function is to promote economic growth and development in the County. The Authority derives its revenues from rental income, interest income, and annual contributions from the County and the City. Financial information may be obtained from the Zanesville-Muskingum County Port Authority, 205 North Fifth Street, Zanesville, Ohio 43701.



## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2014

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#### J. Perry Multi-County Juvenile Facility

The Perry Multi-County Juvenile Facility (Facility) is a jointly governed organization created to rehabilitate juvenile offenders in lieu of commitment to the Ohio Department of Youth Services. The Facility has an eight member governing board that consists of one juvenile court judge, or designee, from the counties of Coshocton, Delaware, Fairfield, Knox, Licking, Morgan, Muskingum, and Perry. The Facility also has an executive committee that handles the daily operations of the Facility and reports to the governing board. The executive committee is composed of the officers of the governing board. The Board exercises total control over the operations of the Facility including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. The Facility's revenues will consist of an annual grant applied for by the Director of the Facility and charges for services from the participating counties. During 2014, the County made no contributions to the Facility for the housing of juvenile offenders. Financial information can be obtained from the Perry Multi-County Juvenile Facility, 1625 Commerce Drive, New Lexington, Ohio 43764.

#### K. Muskingum County Center for Seniors

The Muskingum County Center for Seniors (Center) is a jointly governed organization which operates as a not-for-profit organization created under 501(c)(3) of the Internal Revenue Code. The Center provides various services to seniors, including transportation services, nutritional and physical fitness information and instruction, meals, and legal counseling. The Center is governed by a seven member board consisting of three members appointed by the Muskingum County Board of County Commissioners, three members appointed by the Mayor of the City of Zanesville, and one member appointed by the above appointed six members. The Board exercises total control over the operations of the Center including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. The Center was the recipient of support from the Muskingum County Senior Services Levy. During 2014, Muskingum County contributed \$634,961 in tax levy revenue. Additional revenue is provided through contracts with the Area Agency on Aging. Financial information can be obtained from the Muskingum County Center for Seniors, 200 Sunrise Center Drive, Zanesville, Ohio 43701.

#### L. Foxfire High School

The Foxfire High School (School) is a legally separate community school created under Ohio Revised Code Chapter 3314 and incorporated under Chapter 1702. The School's mission, under a contractual agreement with Maysville Local School District Board of Education (Sponsor), is to help at-risk students meet Ohio's graduation requirements. The School focuses on ensuring that basic survival needs are met so that students can achieve success in school. The School serves high school age students and above who have dropped out or are at risk of dropping out of school. A particular emphasis is placed on assisting parenting and/or pregnant students obtain a high school diploma.

The Board of Directors is appointed as follows: two representatives from the Muskingum County Juvenile Court, one representative from the Zanesville-Muskingum County General Health District, and two community representatives. The Board exercises total control over the operations of the School including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. Financial information can be obtained from Foxfire Schools, 2805 Pinkerton Road, Zanesville, Ohio 43701.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2014

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#### NOTE 19 - RELATED ORGANIZATIONS

##### A. Muskingum County Convention Facilities Authority

The Muskingum County Convention Facilities Authority (Authority) was created pursuant to State statutes for the purpose of acquiring, constructing, equipping, and operating a convention facility in Muskingum County. The Authority operates under the direction of an eleven member appointed board of directors. The board consists of six members appointed by Muskingum County, three members appointed by the Mayor of the City of Zanesville and two members appointed by the remaining municipal corporations located within the County. The Authority receives funding in the form of excise tax on hotels and motels in the amount of three percent of each transaction occurring within the boundaries of Muskingum County. The County is prohibited from contributing to the operations of the Authority by State Law. During 2014, the Authority received \$561,863 from excise taxes and rental income. The Authority has no outstanding debt. Financial information can be obtained from the Muskingum County Convention Facilities Authority, 205 North Fifth Street, Zanesville, Ohio 43701.

##### B. Zanesville Metropolitan Housing Authority

The Zanesville Metropolitan Housing Authority (Authority) was created in 1938, and currently operates pursuant to Ohio Revised Code Section 3735.27. The Authority is governed by a five member board.

Muskingum County appoints three members and the City of Zanesville appoints two members. The board adopts their own appropriations, is their own contracting authority, hires and fires their own staff, authorizes all expenditures, and does not rely on the County or the City to finance deficits. The Authority receives funding from the federal government in the form of grants. All monies are received directly by the Authority in the Authority's name. The Authority has no outstanding debt. Financial information can be obtained from the Zanesville Metropolitan Housing Authority, 407 Pershing Road, Zanesville, Ohio 43701.

##### C. Muskingum Valley Park District

The Muskingum Valley Park District was created pursuant to the laws of the State of Ohio. The Park District is a legally separate entity which is governed by a three member board appointed by the probate court judge. The Park District Board may adopt budgets, hire and fire employees, and issue revenue debt without the approval of the County. The Park District received local government monies during 2014. The County serves as fiscal agent for the Park District and the activity is reflected in the Park District Agency Fund. Financial information can be obtained from Muskingum Valley Park District, 1720 Euclid Avenue, Zanesville, Ohio 43701.

##### D. Muskingum County Library System

The Muskingum County Library System (the Library), was organized as a county district library in 1988 under the laws of the State of Ohio. The Library has its own Board of Trustees of seven members who are appointed by the Muskingum County Commissioners and the Muskingum County Common Pleas Court. Appointments are for seven year terms and members serve without compensation. Under Ohio statutes, the Library is a body corporate and politic capable of being sued, contracting, acquiring, holding, possessing, and disposing of real property, and of exercising the rights and privileges conveyed to it by the constitution and laws of Ohio. The Library also determines and operates under its own budget. Control and management of the Library is governed by Sections 3375.33 to 3375.39 of the Ohio Revised Code with administration of the day-to-day operations of the Library being the responsibility of the Director and the financial accountability being solely that of the Fiscal Officer. The Library provides the community with various educational and literary resources. Financial information can be obtained from the Muskingum County Library System, 220 North Fifth Street, Zanesville, Ohio 43701.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2014

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#### NOTE 20 - PUBLIC ENTITY POOL

The County Risk Sharing Authority, Inc. (CORSA) is a public entity shared risk pool among sixty-five counties and nineteen county facilities in Ohio. CORSA was formed as an Ohio non-profit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverages provided by CORSA. These coverages include comprehensive general liability, automobile liability, certain property insurance, and public officials' errors and omissions liability insurance.

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees.

CORSA has entered into certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County does not have an equity interest in or a financial responsibility for CORSA. Any additional premium or contribution amounts and estimates of losses are not reasonably determinable. The County's payment for insurance to CORSA in 2014 was \$404,479. Requests for financial information should be directed to David Brooks, CORSA Managing Director, County Risk Sharing Authority, Inc., 209 East State Street, Columbus, Ohio, 43215.

#### NOTE 21 - RELATED PARTY TRANSACTIONS

Muskingum Starlight Industries, Inc., a discretely presented component unit of Muskingum County, received contributions from the County for facilities, certain equipment, transportation, and salaries for administration, implementation, and supervision of its programs. These contributions are reflected as in-kind contributions and expenses at cost or fair market value as applicable, in the basic financial statements. In 2014, these contributions were \$415,740. In addition, the County's financial statements reflect a liability of \$37,740 on the Statement of Net Position to Muskingum Starlight Industries, Inc. for services provided to the County but not yet paid.

The Transportation Improvement District (District), a discretely presented component unit of Muskingum County, currently shares office space with the Zanesville-Muskingum County Port Authority in the Welcome Center, located at 205 North Fifth Street, Zanesville, Ohio 43701. In addition, the County contributed \$150,000 in promotional and operational expenses during 2014 to the Port Authority.

#### NOTE 22 - FUND BALANCES

Fund balance is classified as nonspendable, restricted, committed, assigned, and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the governmental funds.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2014

The constraints placed on fund balances for the major governmental funds and all other governmental funds are presented below:

Fund Balances	General	Public Assistance	Starlight School Levy	Children Services Levy	Other Governmental Funds	Total
Nonspendable:						
Inventory	\$144,022	\$12,475	\$29,178	\$21,445	\$620,746	\$827,866
Prepays	196,481	32,753	28,600	11,587	69,360	338,781
Unclaimed Monies	39,244	0	0	0	0	39,244
<b>Total Nonspendable</b>	<b>379,747</b>	<b>45,228</b>	<b>57,778</b>	<b>33,032</b>	<b>690,106</b>	<b>1,205,891</b>
Restricted to:						
Court Corrections	0	0	0	0	1,812,534	1,812,534
Roads and Bridges	0	0	0	0	1,126,729	1,126,729
Human Services	0	209,492	0	0	567,941	777,433
Public Safety	0	0	0	0	1,322,917	1,322,917
Developmental Disabilities	0	0	25,763,316	0	0	25,763,316
Health	0	0	0	0	1,236,687	1,236,687
Mental Health	0	0	0	0	66,273	66,273
Children Services	0	0	0	6,587,738	156,588	6,744,326
Debt Service	0	0	0	0	263,788	263,788
Capital Outlay	0	0	0	0	1,089,871	1,089,871
Other Purposes	0	0	0	0	3,182,931	3,182,931
<b>Total Restricted</b>	<b>0</b>	<b>209,492</b>	<b>25,763,316</b>	<b>6,587,738</b>	<b>10,826,259</b>	<b>43,386,805</b>
Assigned to:						
Purchases on Order Subsequent Years'	128,598	0	0	0	0	128,598
Appropriations	5,981,909	0	0	0	0	5,981,909
<b>Total Assigned</b>	<b>6,110,507</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,110,507</b>
Unassigned (Deficit)	7,519,137	0	0	0	(103,982)	7,415,155
<b>Total Fund Balances</b>	<b>\$14,009,391</b>	<b>\$254,720</b>	<b>\$25,821,094</b>	<b>\$6,620,770</b>	<b>\$11,412,383</b>	<b>\$58,118,358</b>

In addition to the above fund balance constraints, the County has a General Fund budget stabilization arrangement that does not meet the criteria to be classified as restricted or committed. Pursuant to Ohio Revised Code Section 5705.13, the County established a budget stabilization by resolution to provide options to respond to unexpected issues and afford a buffer against shocks and other forms of risk such as revenue volatility, unexpected infrastructure failure, or disaster situations. Expenditures of a recurring nature are not addressed through the use of this arrangement. The County Commissioners authorized the funding of this arrangement as resources become available in the General Fund. The fund balance should not exceed 30 percent of the General Fund average revenues. The balance in the reserve at December 31, 2014, is \$4,430,550.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2014

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#### NOTE 23 - FOOD STAMPS

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

#### NOTE 24 - CONTINGENT LIABILITIES

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

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

#### NOTE 25 - TRANSPORTATION IMPROVEMENT DISTRICT

##### A. Reporting Entity

The Transportation Improvement District, Muskingum County (District), is a body politic and corporate, created for the purpose of financing, constructing, maintaining, repairing, and operating selected transportation projects. The District was specifically formed under the auspices of House Bill 154, and Ohio Revised Code Chapter 5540, as amended, and created by action of the Board of County Commissioners of Muskingum County on November 20, 1995.

The District is governed by a Board of Directors that acts as the authoritative and legislative body of the entity. The Board is comprised of seven members, with five members appointed by a majority vote of the Board of Commissioners of Muskingum County. The Board of Directors also includes one (1) ex-officio member appointed by the President of the Ohio Senate and one (1) ex-officio member appointed by the Speaker of the Ohio House of Representatives.

The Board of Directors appoints a Chairman, who presides at all meetings and is the chief officer of the District. He has the authority to sign all contracts, releases, notes, bonds, and other instruments and documents to be executed on behalf of the District. He is the chief officer of the District for the purpose of civil process and is authorized to accept such services on behalf of the District. He performs such other duties and has such authority as may be provided from time to time by the Board.

The District is a discretely presented component unit in Muskingum County's Comprehensive Annual Financial Report, as defined by the provisions of GASB Statement No. 14, No. 39, and No. 61. Also, the Zanesville-Muskingum County Port Authority serves as the Administrative Agent for the District. The District's management believes these financial statements represent all activities for which the District is financially accountable.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2014

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#### B. Summary of Significant Accounting Policies

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

#### Basis of Presentation

The District's basic financial statements consist of government-wide statements, including a Statement of Net Position and a Statement of Activities, and fund financial statements which provide a more detailed level of financial information.

***Government-wide Financial Statements*** The Statement of Net Position and the Statement of Activities display information about the District as a whole. These statements include the financial activities of the primary government.

The Statement of Net Position presents the financial condition of the governmental activities of the District at year-end. The Statement of Activities presents a comparison between direct expenses and program revenues for each program or function of the District's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and therefore clearly identifiable to a particular function.

Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program, and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the District, with certain limitations. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the District.

***Fund Financial Statements*** During the year, the District segregates transactions related to certain District functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the District at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds would be aggregated and presented in a single column.

#### Fund Accounting

The District uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. There is one category of funds: Governmental.

***Governmental Funds*** Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and deferred outflows of resources, and liabilities and deferred inflows of resources, is reported as fund balance.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2014

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The following are the District's major governmental funds:

**General Fund** The General Fund accounts for all financial resources except those required to be accounted for in another fund. The General Fund balance is available to the District for any purpose provided it is expended or transferred according to the general laws of Ohio.

**Debt Service Fund** The Debt Service Fund is used to account for the accumulation of financial resources for, and the payment of, general long-term debt principal, interest, and related costs.

#### Measurement Focus

**Governmental-wide Financial Statements** The government-wide financial statements are prepared using a *flow of economic resources* measurement focus. All assets and deferred outflows of resources, and all liabilities and deferred inflows of resources, associated with the operation of the District are included on the Statement of Net Position. The Statement of Activities presents increases (e.g., revenues) and decreases (e.g., expenses) in total net position.

**Fund Financial Statements** All governmental funds are accounted for using a *flow of current financial resources* measurement focus. With this measurement focus, only current assets and deferred outflows of resources, and current liabilities and deferred inflows of resources, generally are included on the balance sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

#### Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental Funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, in the recording of deferred outflows/inflows of resources, and in the presentation of expenses versus expenditures.

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

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2014

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Nonexchange transactions, in which the District receives value without directly giving equal value in return, include grants, entitlements, and donations. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted, matching requirements, in which the District must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. On the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at fiscal year-end: grants and entitlements.

***Deferred Outflows/Inflows of Resources*** In addition to assets, the statement of financial 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 (expense/expenditure) until then. The District had no deferred outflows of resources for 2014.

In addition to liabilities, the statement of financial position reports 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. For the District, deferred inflows of resources include unavailable revenue. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the District, unavailable revenue includes long-term contracts receivable. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

***Expenses/Expenditures*** On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable.

#### Cash and Cash Equivalents

To improve cash management, cash received by the District is pooled. Monies for all funds are maintained in this pool. Individual fund integrity is maintained through the District's records. Each fund's interest in the pool is presented as "Equity in Pooled Cash and Cash Equivalents".

#### Capital Assets

The District reports no capital assets. A road constructed by the District has been completed, but through contractual agreements, Muskingum County uses and maintains the road. The County reports this road as a capital asset on its financial statements. Title to the asset will transfer to the County upon full payment of the related debt.

#### Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements.



## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2014

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In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. Long-term loans are recognized as a liability on the government fund financial statements when due.

#### Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the District is bound to observe constraints imposed upon the use of the resources in governmental funds. The classifications are as follows:

***Nonspendable*** The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or are legally or contractually required to be maintained intact. The “not in spendable form” includes items that are not expected to be converted to cash.

***Restricted*** The restricted fund balance category includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation. Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

***Committed*** The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Directors. Those committed amounts cannot be used for any other purpose unless the Board of Directors removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for the use in satisfying those contractual requirements.

***Assigned*** Amounts in the assigned fund balance classification are intended to be used by the District for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds, other than the General Fund, assigned fund balances represent the remaining amount that is not restricted or committed. In the General Fund, assigned amounts represent intended uses established by the Board of Directors.

***Unassigned*** The unassigned fund balance is the residual classification for the General Fund and includes amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, or unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which the amounts in any of the unrestricted fund balance classifications could be used.

#### Net Position

Net position represent the difference between all other elements in a statement of financial position. Net position is reported as restricted when there are limitations imposed on its use either through constitutional provision, enabling legislation, or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

**Muskingum County, Ohio**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2014**

The District applies restricted resources first when an expense is incurred for which both restricted and unrestricted net positions are available.

C. Equity in Pooled Cash and Investments

The County Auditor serves as fiscal officer of the District. The Ohio Revised Code prescribes allowable deposits and investments for both the District and the County. At December 31, 2014, the District had no cash and investments which is included in, and collateralized with, Muskingum County's cash management pool.

D. Receivables

Receivables at December 31, 2014, consisted of contracts and interest. All receivables are considered collectible in full.

E. Long-Term Obligations

Changes in the long-term obligation of the District during 2014 were as follows:

	Outstanding 1/1/2014	Additions	(Reductions)	Outstanding 12/31/2014	Amounts Due Within One Year
Governmental Activities:					
General Long-Term Obligation:					
State Infrastructure Bank - 3%	\$4,918,502	\$0	(\$691,259)	\$4,227,243	\$713,908

The annual requirements to retire governmental activities debt are as follows:

	Loan	
	State Infrastructure Bank - 3%	
	Principal	Interest
2015	\$713,908	\$131,632
2016	737,298	108,241
2017	761,455	84,084
2018	786,403	59,136
2019	812,169	33,370
2020	416,010	6,760
	<u>\$4,227,243</u>	<u>\$423,223</u>

The District entered into a loan agreement on June 15, 1999, with the Ohio Department of Transportation to finance the Northpointe Drive Project over a period of 20 years. As collateral for the loan, the State Infrastructure Bank has received an assignment of all use payments from Muskingum County and an assignment of tax increment financing from the Longaberger Company. The District received the total authorized amount of \$11,464,129, which included the refinancing of accumulated interest of \$404,129. During 2009, the State Infrastructure Bank amended the loan agreement to reflect an interest rate of 3 percent plus an administrative fee of .25 percent per annum.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2014

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#### F. Risk Management

The District has obtained commercial insurance for the following risks:

- General liability
- Vehicles

#### G. Related Party Transaction

The District currently shares office space with Zanesville-Muskingum County Port Authority in the Welcome Center, located at 205 North Fifth Street, Zanesville, Ohio 43701.

#### NOTE 26 - MUSKINGUM COUNTY LAND REUTILIZATION CORPORATION

##### A. Reporting Entity

The Muskingum County Land Reutilization Corporation (Land Bank) is a county land reutilization corporation that was formed on June 27, 2012 when the Muskingum County Board of Commissioners authorized the incorporation of the Land Bank under Chapter 1724 of the Ohio Revised Code through resolution number 10-713 as a not-for-profit corporation under the laws of the State of Ohio. The purpose of the Land Bank is to strengthen neighborhoods in Muskingum County (the County) by returning vacant and abandoned properties to productive use. The Land Bank has been designated as the County's agent to further its mission to reclaim, rehabilitate, and reutilize vacant, abandoned, tax foreclosed and other real property in the County by exercising the powers of the County under Chapter 5722 of the Ohio Revised Code.

Pursuant to Section 1724.03(B) of the Ohio Revised Code, the Board of Directors of the Land Bank shall be composed of no less than five and no more than nine members, including, (1) the County Treasurer, (2) at least two members of the County Board of Commissioners, (3) one member who is a representative of the largest municipal corporation, based on the population according to the most recent federal decennial census, that is located in the County, (4) one member who is a representative of a township with a population of at least ten thousand in the unincorporated area of the township according to the most recent federal decennial census, and (5) any remaining members selected by the County Treasurer and the County Commissioners who are members of the Land Bank board. The term of office of each ex officio director runs concurrently with the term of office of that elected official. The term of office of each appointed director is two years.

The Land Bank is a legally separate entity and is reported by the County as a discretely presented component unit in the County's basic financial statements. The Land Bank does not have any component units and does not include any organizations in its presentation. The Land Bank's management believes these basic financial statements present all activities for which the Land Bank is financially accountable.

##### B. Summary of Significant Accounting Policies

The basic financial statements of the Land Bank have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The Land Bank's significant accounting policies are described below.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2014

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#### Basis of Presentation

The Land Bank's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities and fund financial statements which provide a more detailed level of financial information.

**Government-Wide Financial Statements** The Statement of Net Position and the Statement of Activities display information about the Land Bank as a whole. These statements usually distinguish between those activities of the Land Bank that are governmental and those that are business-type. The Land Bank, however, does not have any business-type activities.

The Statement of Net Position presents the financial condition of the governmental activities of the Land Bank at year-end. The Statement of Activities presents a comparison between direct expenses and program revenues for each program or function of the Land Bank's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and therefore, clearly identifiable to a particular function.

Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the Land Bank, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program is self-financing or draws from the general revenues of the Land Bank.

**Fund Financial Statements** Fund financial statements are designed to present financial information of the Land Bank at this more detailed level. The Land Bank's General and Grant Funds are its only governmental funds.

#### Fund Accounting

The Land Bank uses fund accounting to segregate cash and investments that are restricted as to use. A fund is a separate accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and attaining certain objectives in accordance with special regulations, restrictions or limitations.

For financial statement presentation purposes, the Land Bank's funds are classified as governmental.

**Governmental Funds** Governmental funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be repaid. The difference between governmental fund assets and deferred outflows of resources and liabilities and deferred inflows of resources is reported as fund balance.

The following is the Land Bank's governmental funds:

**General Fund** The General Fund accounts for all financial resources that are not required to be separately accounted for. The General Fund balance is available to the Land Bank for any purpose provided it is expended or transferred according to the general laws of Ohio.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2014

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**Grant Fund** The Grant Fund accounts for grant activity for the demolition and improvements to distressed properties.

#### Measurement Focus

**Government-Wide Financial Statements** The government-wide financial statements are prepared using a *flow of economic resources* measurement focus. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of the Land Bank are included on the Statement of Net Position. The Statement of Activities presents increases (i.e., revenues) and decreases (i.e., expenses) in total net position.

**Fund Financial Statements** The General Fund is accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and deferred outflows of resources and current liabilities and deferred inflows of resources generally are included on the balance sheet. The statement of Revenues, Expenditures, and Changes in Fund Balance reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared.

#### Basis of Accounting

Basis of accounting determines when transactions are recorded on the financial records and reported on the financial statements. Government-wide statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred outflows/inflows of resources and in the presentation of expenses versus expenditures.

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

Nonexchange transactions, in which the Land Bank receives value without directly giving equal value in return, include grants, entitlements, and donations. Revenue from grants, entitlements, and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the Land Bank must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the Land Bank on a reimbursement basis. On the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, contributions and donations and grants revenue sources are considered to be both measurable and available at year-end.

**Deferred Outflows/Inflows of Resources** In addition to assets, the statement of financial 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 (expense/expenditure) until then.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2014

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In addition to liabilities, the statement of financial 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.

***Expenses/Expenditures*** On the accrual basis of accounting, expenses are recognized at the time they are incurred.

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

#### Federal Income Tax

The Land Bank is exempt from federal income tax under Section 115(1) of the Internal Revenue Code.

#### Cash and Cash Equivalents

All monies received by the Land Bank are deposited in a demand deposit account. The Land Bank had no investments during the year or at the end of the year.

#### Net Position

Net position represents the difference between assets/deferred outflow of resources and liabilities/deferred inflows of resources. The Land Bank did not have any deferred outflow of resources and deferred inflow of resources as of December 31, 2014. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Board of Directors or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The Land Bank had no restricted net positions at December 31, 2014. The Land Bank applies restricted resources first when an expense is incurred for which both restricted and unrestricted net positions are available.

#### Estimates

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

#### 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 Land Bank and that are either unusual in nature or infrequent in occurrence. The Land Bank had no extraordinary or special items during 2014.

#### Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Land Bank is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2014

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***Nonspendable*** The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example, inventories and prepaid amounts.

***Restricted*** The restricted classification is used when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation.

***Committed*** The committed fund balance classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Land Bank’s Board of Directors.

***Assigned*** Assigned fund balance includes amounts that are constrained by the Land Bank’s intent to be used for specific purposes, but are neither restricted nor committed.

***Unassigned*** Unassigned fund balance is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.

The Land Bank applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

#### Inventory Held for Resale

Inventory held for resale represents properties held by the Land Bank that the Land Bank intends to sell to a third party. These assets are valued at cost, or in the case of donated or forfeited properties, estimated fair market value based upon a sales contract entered into by the Land Bank with a buyer.

#### C. Deposits

At December 31, 2014, the carrying amount of the Land Bank’s deposits was \$72,181. Based on the criteria described in GASB Statement No. 40, *Deposits and Investment Risk Disclosures*, as of December 31, 2014, the Land Bank’s bank balance of \$72,181 was covered by Federal Deposit Insurance Corporation (FDIC). Custodial credit risk is the risk that in the event of bank failure that the Land Bank’s deposits may not be returned to it. Protection of the Land Bank’s cash and deposits is provided by the FDIC or collateralized by the financial institution.

#### D. Risk Management

The Land Bank is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Land Bank has obtained commercial insurance from private carriers for the following risks:

- Commercial General Liability
- Directors/Officers Liability

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2014

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#### E. Grants Receivable

Grants receivable from the Moving Ohio Forward Grant for both Phase I and II were received prior to December 31, 2014.

#### F. Related Party Transactions

The Land Bank, a discretely presented component unit of Muskingum County, acts as the lead agency on the Moving Ohio Forward Grant. A portion of which is sub-granted to Muskingum County. As of December 31, 2014, the Land Bank paid \$235,066 from the grant to the County for the reimbursement of eligible expenditures. As of December 31, 2014, the County had been reimbursed by the Land Bank for all expenditures.

#### NOTE 27 - MUSKINGUM STARLIGHT INDUSTRIES, INC.

##### A. Summary of Significant Accounting Policies

The summary of significant accounting policies of Muskingum Starlight Industries, Inc. is presented to assist in understanding the Organization's financial statements. The financial statements and notes are representations of the company's management who is responsible for their integrity and objectivity. These accounting policies conform to generally accepted accounting principles and have been consistently applied in the preparation of the financial statements.

##### Organization and Purpose

Muskingum Starlight Industries, Inc. is a not-for-profit organization located in Zanesville, Ohio. The Organization is a sheltered workshop for developmentally handicapped adults and provides job and learning skills to their clients. The Organization operates under the mandate of the Muskingum County Board of Developmental Disabilities which provides a facility for the workshop along with an administrative staff.

##### Basis of Accounting

The financial statements of Muskingum Starlight Industries, Inc. have been prepared on the accrual basis of accounting. The significant accounting policies followed are described below to enhance the usefulness of the financial statements to the reader.

##### Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, "Financial Statements of Not-for-Profit Organizations." Under SFAS No. 117, the Organization is required to report information regarding its financial position and activities according to three classes of net position: unrestricted net position, temporarily restricted net position, and permanently restricted net position.

##### Cash and Equivalents

For purposes of the statement of cash flows, the Organization considers all highly liquid debt instruments purchased with a maturity date of six months or less to be cash equivalents.



## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2014

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#### Inventory

Inventory is valued at cost on the first-in, first-out basis.

#### Investments

Investments are stated in the financial statements at fair market value. Investment income or loss is included in the statement of activities as an increase or decrease in net position. Unrealized gains and losses on investments are calculated from the net change in market values during the year. Realized gains and losses result at the time in which the financial instrument is sold.

#### Property and Equipment

Property and equipment additions are recorded at cost. Depreciation is provided on assets purchased before 1987 on the straight-line method over the estimated useful lives of the respective assets. Assets purchased after 1986 are depreciated under the Modified Accelerated Cost Recovery system as prescribed by the Tax Reform Act of 1986.

#### Income Tax Status

The Organization is exempt from federal income taxes under Internal Revenue Code Section 501(c)(3) and has been recognized as non-profit by the State of Ohio. Therefore, no tax provisions have been made in the accompanying financial statements.

Muskingum Starlight Industries, Inc.'s Form 990, Return of Organization Exempt from Income Tax, for the years ended December 31, 2012, 2013, and 2014 are subject to examination by the IRS, generally for three years after they were filed.

#### Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that reflect amounts and disclosures, accordingly, actual results could differ from those estimates.

#### Fair Value of Financial Instruments

The Organization's financial instruments consist of primarily cash, accounts receivable, and accounts payable. The carrying values of financial instruments are representative of their fair values due to their short-term maturities.

#### Subsequent Events

The Organization has evaluated subsequent events through June 29, 2015, the date which the financial statements were available to be issued.

#### **B. Donated Services, Equipment, and Facilities**

The Muskingum County Board of Developmental Disabilities made In-Kind Contributions to the Muskingum Starlight Industries, Inc. Workshop. The In-Kind Contributions as of December 31, 2014 were \$415,740.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2014

#### C. Deposits and Investments

##### **Deposits with Financial Institutions**

Custodial credit risk is the risk that in the event of bank failure, Muskingum Starlight Industries, Inc. will not be able to recover deposits. At year ended December 31, 2014, \$250,000 of the Organization's bank balance of \$285,444 was covered by Federal Depository Insurance Corporation. The difference was covered by their financial institutions pooled security.

##### **Investments**

In 2005, the Board of Directors made the decision to open an investment account on behalf of Muskingum Starlight Industries, Inc. The investment portfolio consists of all Vanguard Group funds and includes a money market fund, bond funds, and equity funds. GASB 40 was implemented in 2005.

The composition of investments at December 31, 2014 is as follows:

	Type	Average Quality Rating	Average Maturity	Cost	Market
<b>Money Market</b>					
VG Money Market FD 30	N/A	N/A	N/A	\$12,973	\$12,973
<b>Mutual Funds/Type</b>					
VG Wellington Fund	Stock	unrated	N/A	7,829	12,173
VG Equity Income Fund INV	Stock	unrated	N/A	16,216	18,862
VG Total Stock Market Index ADM 585	Stock	unrated	N/A	13,640	24,091
<b>Total Mutual Funds</b>				<u>37,685</u>	<u>55,126</u>
<b>Total Investments</b>				<u>\$50,658</u>	<u>\$68,099</u>

##### **Investment Risk Factors**

There are many factors that can affect the value of investments. Equity securities will respond to factors such as economic conditions, individual company earnings performance, and market liquidity, while bond funds are sensitive to credit risks and changes in interest rates.

##### **Credit Risk**

Fixed income securities are subject to credit risk, which is the chance that a bond issuer will fail to pay interest or principal in a timely manner, or that negative perceptions of the issuer's ability to pay will cause prices to decline. The circumstances may arise due to a variety of factors such as financial weakness, bankruptcy, litigation, and/or adverse political developments.

A bond's credit quality is an assessment of the issuer's ability to pay interest on the bond, and ultimately, to pay the principal. Credit quality for the above bonds is evaluated by Moody's Investors Service and Standard & Poor's. The lower the rating, the greater the chance, in the rating agency's opinion, that the bond issuer will default, or fail to meet its payment obligations. Generally, the lower a bond's credit rating, the higher its yield should be to compensate for the additional risk.

Certain fixed income securities, including U.S. government obligations are not considered to have credit.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2014

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#### **Custodial Credit Risk**

Custodial credit risk is the risk that in the event of the failure of the custodian, the investments may not be returned. Some of the investments for Muskingum Starlight Industries, Inc. are exposed to custodial credit risk. These investments may be uninsured and are held by a custodian.

#### **Concentration of Credit Risk**

Concentration of credit risk is the risk associated with a lack of diversification of having too much invested in a few individual issuers, thereby exposing the Organization to greater risks resulting from adverse economic, political, regulatory, geographic, or credit developments.

Muskingum Starlight Industries, Inc. investments policy is diversified as follows:

Short term investments (money market)	19.1%
Mutual Fund	<u>80.9%</u>
	100.0%

#### **Interest Rate Risk**

Interest rate risk is the risk that changes in the market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The average maturities for Muskingum Starlight Industries, Inc. are included in the above table.

#### D. Restricted Cash and Custodial Payables

The Muskingum Starlight Industries, Inc. workshop serves as a fiscal agent for funds received from the State of Ohio to serve the Family Resource Program and the MCCRC. However, other parties serve as the administrators of these programs. All monies are received by the administrators of these programs and released by request to the workshop for disbursement to qualified families. Any unexpended monies remaining at year-end are recorded as Custodial Payables and are considered to be restricted net position.

#### E. Capital Leases

The workshop has leased a baler from Marlin Leasing Corporation. The baler lease is to be paid over 60 months at \$259 per month. The lease is interest free and the workshop can purchase the baler for \$1 at the end of the lease.

**Combining Statements  
and  
Individual Fund Schedules**

## **GENERAL FUND**

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The General Fund accounts for all financial resources except those required to be accounted for in another fund. The General Fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Ohio.

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
General Fund  
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Property Taxes	\$3,030,700	\$3,039,958	\$9,258
Permissive Sales Taxes	15,000,000	17,810,428	2,810,428
Charges for Services	3,656,503	3,710,419	53,916
Licenses and Permits	365,200	551,227	186,027
Fines and Forfeitures	323,700	368,208	44,508
Intergovernmental	2,210,134	2,929,141	719,007
Interest	524,317	558,298	33,981
Payments in Lieu of Taxes	100,000	106,706	6,706
Rent	305,557	432,635	127,078
Other	227,731	290,234	62,503
<i>Total Revenues</i>	<u>25,743,842</u>	<u>29,797,254</u>	<u>4,053,412</u>
<b>Expenditures</b>			
Current:			
General Government -			
Legislative and Executive			
Board of County Commissioners			
Salaries and Wages	584,853	515,432	69,421
Fringe Benefits	209,457	194,866	14,591
Contractual Services	1,259,702	1,164,854	94,848
Materials and Supplies	92,560	86,408	6,152
Capital Outlay	167,301	103,805	63,496
Other	32,714	30,970	1,744
<i>Total Board of County Commissioners</i>	<u>2,346,587</u>	<u>2,096,335</u>	<u>250,252</u>
County Auditor			
Salaries and Wages	502,223	465,145	37,078
Fringe Benefits	323,979	301,209	22,770
Contractual Services	150,017	108,197	41,820
Materials and Supplies	37,598	24,010	13,588
Capital Outlay	21,900	13,910	7,990
<i>Total County Auditor</i>	<u>1,035,717</u>	<u>912,471</u>	<u>123,246</u>
Economic Development			
Contractual Services	298,000	2,072	295,928
Capital Outlay	406,500	45,390	361,110
<i>Total Economic Development</i>	<u>704,500</u>	<u>47,462</u>	<u>657,038</u>
County Treasurer			
Salaries and Wages	120,843	119,542	1,301
Fringe Benefits	57,311	54,917	2,394
Contractual Services	84,141	75,383	8,758
Materials and Supplies	8,550	4,158	4,392
Capital Outlay	400	288	112
<i>Total County Treasurer</i>	<u>271,245</u>	<u>254,288</u>	<u>16,957</u>

(continued)

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
General Fund (Continued)  
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
General Government - Legislative and Executive (continued)			
Prosecuting Attorney			
Salaries and Wages	\$909,299	\$899,411	\$9,888
Fringe Benefits	337,974	328,784	9,190
Contractual Services	80,735	77,122	3,613
Materials and Supplies	12,305	12,207	98
Capital Outlay	899	899	0
Other	68,388	60,520	7,868
<i>Total Prosecuting Attorney</i>	<u>1,409,600</u>	<u>1,378,943</u>	<u>30,657</u>
Records Commission			
Salaries and Wages	49,754	45,445	4,309
Fringe Benefits	27,020	24,613	2,407
Contractual Services	309,432	283,237	26,195
Materials and Supplies	4,600	4,424	176
Capital Outlay	26,767	26,285	482
<i>Total Records Commission</i>	<u>417,573</u>	<u>384,004</u>	<u>33,569</u>
Clerk of Courts Title			
Salaries and Wages	161,000	159,109	1,891
Fringe Benefits	30,869	28,999	1,870
Contractual Services	9,897	7,587	2,310
Materials and Supplies	19,080	15,178	3,902
Capital Outlay	8,740	7,000	1,740
Other	138,188	49,548	88,640
<i>Total Clerk of Courts Title</i>	<u>367,774</u>	<u>267,421</u>	<u>100,353</u>
Board of Revision			
Other	5,039	2,392	2,647
Board of Elections			
Salaries and Wages	281,790	279,715	2,075
Fringe Benefits	61,349	59,240	2,109
Contractual Services	170,425	167,300	3,125
Materials and Supplies	65,459	56,517	8,942
Capital Outlay	17,500	16,369	1,131
<i>Total Board of Elections</i>	<u>596,523</u>	<u>579,141</u>	<u>17,382</u>

(continued)

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
General Fund (Continued)  
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
General Government - Legislative and Executive (continued)			
Information Services			
Salaries and Wages	\$202,138	\$193,306	\$8,832
Fringe Benefits	38,550	37,409	1,141
Contractual Services	84,644	79,109	5,535
Materials and Supplies	20,897	20,897	0
Capital Outlay	63,543	63,543	0
<i>Total Information Services</i>	<u>409,772</u>	<u>394,264</u>	<u>15,508</u>
Maintenance and Operation			
Salaries and Wages	575,000	574,240	760
Fringe Benefits	417,523	402,883	14,640
Contractual Services	195,790	178,962	16,828
Materials and Supplies	136,245	135,641	604
Capital Outlay	6,000	0	6,000
Other	50,000	49,057	943
<i>Total Maintenance and Operation</i>	<u>1,380,558</u>	<u>1,340,783</u>	<u>39,775</u>
Recorder			
Salaries and Wages	171,395	160,185	11,210
Fringe Benefits	84,964	79,970	4,994
Contractual Services	45,979	44,260	1,719
Materials and Supplies	7,149	4,670	2,479
Other	2,298	2,298	0
<i>Total Recorder</i>	<u>311,785</u>	<u>291,383</u>	<u>20,402</u>
Recorder Supplemental Equipment			
Fringe Benefits	1,200	792	408
Capital Outlay	63,800	16,923	46,877
<i>Total Recorder Supplemental Equipment</i>	<u>65,000</u>	<u>17,715</u>	<u>47,285</u>
Fleet Garage			
Salaries and Wages	72,092	71,136	956
Fringe Benefits	12,560	12,388	172
Contractual Services	711	636	75
Materials and Supplies	77,390	57,266	20,124
<i>Total Fleet Garage</i>	<u>162,753</u>	<u>141,426</u>	<u>21,327</u>
<i>Total General Government - Legislative and Executive</i>	<u>9,484,426</u>	<u>8,108,028</u>	<u>1,376,398</u>

(continued)



Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
General Fund (Continued)  
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
General Government - Judicial			
Court of Appeals			
Contractual Services	\$65	\$65	\$0
Other	14,000	7,255	6,745
<i>Total Court of Appeals</i>	<u>14,065</u>	<u>7,320</u>	<u>6,745</u>
Domestic Relations Court			
Salaries and Wages	480,497	474,597	5,900
Fringe Benefits	140,577	135,513	5,064
Contractual Services	5,379	4,076	1,303
Materials and Supplies	7,866	7,866	0
Capital Outlay	500	0	500
<i>Total Domestic Relations Court</i>	<u>634,819</u>	<u>622,052</u>	<u>12,767</u>
Common Pleas Court			
Salaries and Wages	252,875	227,542	25,333
Fringe Benefits	92,889	87,335	5,554
Contractual Services	58,359	39,958	18,401
Materials and Supplies	19,384	19,384	0
Capital Outlay	2,828	2,143	685
Other	2,675	2,531	144
<i>Total Common Pleas Court</i>	<u>429,010</u>	<u>378,893</u>	<u>50,117</u>
Jury Commission			
Salaries and Wages	5,400	5,400	0
Fringe Benefits	917	917	0
Contractual Services	27	27	0
<i>Total Jury Commission</i>	<u>6,344</u>	<u>6,344</u>	<u>0</u>
Adult Probation			
Salaries and Wages	196,489	196,489	0
Fringe Benefits	33,330	32,826	504
Contractual Services	8,346	7,052	1,294
Materials and Supplies	2,300	2,300	0
<i>Total Adult Probation</i>	<u>240,465</u>	<u>238,667</u>	<u>1,798</u>
Juvenile Court			
Salaries and Wages	421,235	412,072	9,163
Fringe Benefits	717,302	682,667	34,635
Contractual Services	221,006	191,152	29,854
Materials and Supplies	24,214	24,197	17
Capital Outlay	2,000	1,987	13
Other	35,483	35,462	21
<i>Total Juvenile Court</i>	<u>1,421,240</u>	<u>1,347,537</u>	<u>73,703</u>

(continued)

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
General Fund (Continued)  
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
General Government - Judicial (continued)			
Juvenile Probation			
Salaries and Wages	\$366,816	\$364,764	\$2,052
Fringe Benefits	59,402	56,944	2,458
Contractual Services	2,311	2,068	243
Materials and Supplies	1,534	1,500	34
Capital Outlay	1,500	1,500	0
Other	18,160	17,698	462
<i>Total Juvenile Probation</i>	<u>449,723</u>	<u>444,474</u>	<u>5,249</u>
Detention Home			
Salaries and Wages	1,075,904	1,069,124	6,780
Fringe Benefits	178,149	171,973	6,176
Contractual Services	107,315	106,059	1,256
Materials and Supplies	107,903	107,903	0
Other	54,720	54,654	66
<i>Total Detention Home</i>	<u>1,523,991</u>	<u>1,509,713</u>	<u>14,278</u>
Probate Court			
Salaries and Wages	155,916	152,043	3,873
Fringe Benefits	66,783	63,699	3,084
Contractual Services	4,438	4,326	112
Materials and Supplies	4,841	4,841	0
Capital Outlay	5,200	5,200	0
Other	4,654	4,654	0
<i>Total Probate Court</i>	<u>241,832</u>	<u>234,763</u>	<u>7,069</u>
Clerk of Courts			
Salaries and Wages	315,914	314,033	1,881
Fringe Benefits	229,355	220,809	8,546
Contractual Services	14,159	13,421	738
Materials and Supplies	20,913	20,913	0
Capital Outlay	7,307	7,307	0
Other	5,290	5,221	69
<i>Total Clerk of Courts</i>	<u>592,938</u>	<u>581,704</u>	<u>11,234</u>
County Court			
Salaries and Wages	277,084	271,861	5,223
Fringe Benefits	138,804	134,028	4,776
Contractual Services	15,236	13,979	1,257
Materials and Supplies	10,486	10,465	21
Capital Outlay	600	35	565
Other	5,515	5,515	0
<i>Total County Court</i>	<u>447,725</u>	<u>435,883</u>	<u>11,842</u>
Municipal Court			
Salaries and Wages	61,959	61,959	0
Fringe Benefits	15,107	14,857	250
Contractual Services	5,802	5,760	42
<i>Total Municipal Court</i>	<u>82,868</u>	<u>82,576</u>	<u>292</u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
General Fund (Continued)  
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
General Government - Judicial (continued)			
Law Library			
Fringe Benefits	\$139	\$139	\$0
Contractual Services	49	49	0
<i>Total Law Library</i>	<u>188</u>	<u>188</u>	<u>0</u>
Attorney Fees - Public Defender Attorney Fees	828,606	827,180	1,426
<i>Total General Government - Judicial</i>	<u>6,913,814</u>	<u>6,717,294</u>	<u>196,520</u>
Public Safety			
Coroner's Office			
Salaries and Wages	51,746	50,124	1,622
Fringe Benefits	26,699	25,775	924
Contractual Services	56,215	56,146	69
Materials and Supplies	450	360	90
Other	1,000	784	216
<i>Total Coroner's Office</i>	<u>136,110</u>	<u>133,189</u>	<u>2,921</u>
Sheriff			
Salaries and Wages	5,009,419	4,947,013	62,406
Fringe Benefits	2,446,304	2,345,880	100,424
Contractual Services	625,093	612,094	12,999
Materials and Supplies	444,555	443,933	622
Capital Outlay	86,250	86,250	0
Other	20,414	20,209	205
<i>Total Sheriff</i>	<u>8,632,035</u>	<u>8,455,379</u>	<u>176,656</u>
Jail			
Contractual Services	701,721	689,081	12,640
Disaster Services			
Contractual Services	60,317	58,994	1,323
Building Regulation			
Salaries and Wages	313,262	312,869	393
Fringe Benefits	110,392	107,086	3,306
Contractual Services	66,750	61,283	5,467
Materials and Supplies	7,933	4,825	3,108
Other	29,269	28,964	305
<i>Total Building Regulation</i>	<u>527,606</u>	<u>515,027</u>	<u>12,579</u>
<i>Total Public Safety</i>	<u>10,057,789</u>	<u>9,851,670</u>	<u>206,119</u>

(continued)

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
General Fund (Continued)  
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
Public Works			
Engineer			
Salaries and Wages	\$98,048	\$96,820	\$1,228
Fringe Benefits	16,785	15,755	1,030
Contractual Services	545	488	57
Materials and Supplies	1,562	1,513	49
<i>Total Engineer</i>	<u>116,940</u>	<u>114,576</u>	<u>2,364</u>
Planning Commission			
Salaries and Wages	16,048	16,048	0
Fringe Benefits	2,484	2,484	0
Contractual Services	78	78	0
Materials and Supplies	297	0	297
<i>Total Planning Commission</i>	<u>18,907</u>	<u>18,610</u>	<u>297</u>
<i>Total Public Works</i>	<u>135,847</u>	<u>133,186</u>	<u>2,661</u>
Health			
Humane Society			
Contractual Services	7,230	7,230	0
Agriculture			
Grant	200,000	200,000	0
Apiary Inspection	2,439	2,340	99
<i>Total Agriculture</i>	<u>202,439</u>	<u>202,340</u>	<u>99</u>
Other Health			
Crippled Children Aid	167,591	167,497	94
<i>Total Health</i>	<u>377,260</u>	<u>377,067</u>	<u>193</u>
Human Services			
Soldier's Relief			
Salaries and Wages	30,000	30,000	0
Fringe Benefits	9,597	8,438	1,159
Contractual Services	261,462	254,882	6,580
Materials and Supplies	4,000	3,058	942
Capital Outlay	6,500	4,759	1,741
<i>Total Soldier's Relief</i>	<u>311,559</u>	<u>301,137</u>	<u>10,422</u>

(continued)

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
General Fund (Continued)  
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
Human Services (continued)			
Veteran's Services			
Salaries and Wages	\$193,235	\$192,275	\$960
Fringe Benefits	104,596	101,216	3,380
Contractual Services	40,376	34,574	5,802
Materials and Supplies	21,647	21,117	530
Other	500	250	250
<i>Total Veteran's Services</i>	<u>360,354</u>	<u>349,432</u>	<u>10,922</u>
<i>Total Human Services</i>	<u>671,913</u>	<u>650,569</u>	<u>21,344</u>
Intergovernmental			
Contractual Services	525,418	166,144	359,274
Grants	450,214	379,080	71,134
<i>Total Intergovernmental</i>	<u>975,632</u>	<u>545,224</u>	<u>430,408</u>
Debt Service:			
Principal Retirement	144,763	144,763	0
Interest and Fiscal Charges	9,191	9,191	0
<i>Total Debt Service</i>	<u>153,954</u>	<u>153,954</u>	<u>0</u>
<i>Total Expenditures</i>	<u>28,770,635</u>	<u>26,536,992</u>	<u>2,233,643</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,026,793)</u>	<u>3,260,262</u>	<u>6,287,055</u>
<b>Other Financing Sources (Uses)</b>			
Proceeds from the Sale of Capital Assets	19,850	13,465	(6,385)
Advances In	0	451,000	451,000
Advances Out	0	(414,251)	(414,251)
Transfers In	4,000	0	(4,000)
Transfers Out	(3,236,847)	(2,700,729)	536,118
<i>Total Other Financing Sources (Uses)</i>	<u>(3,212,997)</u>	<u>(2,650,515)</u>	<u>562,482</u>
<i>Net Change in Fund Balance</i>	<u>(6,239,790)</u>	<u>609,747</u>	<u>6,849,537</u>
Fund Balance at Beginning of Year	11,389,360	11,389,360	0
Prior Year Encumbrances Appropriated	367,022	367,022	0
<i>Fund Balance at End of Year</i>	<u><u>\$5,516,592</u></u>	<u><u>\$12,366,129</u></u>	<u><u>\$6,849,537</u></u>

## NONMAJOR GOVERNMENTAL FUNDS

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### Special Revenue Funds

The special revenue funds are used to account for those financial resources that are restricted or committed by legal, regulatory, or administrative action to finance particular functions or activities of the County.

### Debt Service Funds

The debt service funds are used to account for the accumulation of financial resources that are restricted, committed or assigned for the payment of general long-term debt principal, interest, and related costs.

### Capital Projects Funds

The capital projects funds are used to account for financial resources that are restricted, committed, or assigned to expenditures for capital outlay, including the acquisition or construction of major capital facilities and other capital assets (other than those financed by proprietary funds).

Muskingum County, Ohio  
Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2014

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$9,860,821	\$55,559	\$1,270,745	\$11,187,125
Cash and Cash Equivalents in Segregated Accounts	649	0	0	649
Receivables:				
Property Taxes	3,357,713	0	0	3,357,713
Payments in Lieu of Taxes	208,891	0	0	208,891
Permissive Motor Vehicle License Tax	36,884	0	0	36,884
Accounts	63,150	0	0	63,150
Intergovernmental	4,592,129	0	0	4,592,129
Special Assessments	0	252,763	0	252,763
Loans	0	208,229	0	208,229
Materials and Supplies Inventory	620,746	0	0	620,746
Prepaid Items	69,360	0	0	69,360
<i>Total Assets</i>	<u>\$18,810,343</u>	<u>\$516,551</u>	<u>\$1,270,745</u>	<u>\$20,597,639</u>
<b>Liabilities</b>				
Accounts Payable	\$267,850	\$0	\$19,888	\$287,738
Accrued Wages and Benefits	296,885	0	0	296,885
Contracts Payable	0	0	51,788	51,788
Retainage Payable	0	0	4,198	4,198
Interfund Payable	498,534	0	0	498,534
Intergovernmental Payable	499,308	0	0	499,308
<i>Total Liabilities</i>	<u>1,562,577</u>	<u>0</u>	<u>75,874</u>	<u>1,638,451</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	2,923,006	0	0	2,923,006
Unavailable Revenue	4,371,036	252,763	0	4,623,799
<i>Total Deferred Inflows of Resources</i>	<u>7,294,042</u>	<u>252,763</u>	<u>0</u>	<u>7,546,805</u>
<b>Fund Balances</b>				
Nonspendable:				
Inventory	620,746	0	0	620,746
Prepays	69,360	0	0	69,360
Restricted to:				
Court Corrections	1,812,534	0	0	1,812,534
Roads and Bridges	1,021,729	0	105,000	1,126,729
Human Services	567,941	0	0	567,941
Public Safety	1,322,917	0	0	1,322,917
Health	1,236,687	0	0	1,236,687
Mental Health	66,273	0	0	66,273
Children Services	156,588	0	0	156,588
Debt Service	0	263,788	0	263,788
Capital Outlay	0	0	1,089,871	1,089,871
Other Purposes	3,182,931	0	0	3,182,931
Unassigned (Deficit)	(103,982)	0	0	(103,982)
<i>Total Fund Balances</i>	<u>9,953,724</u>	<u>263,788</u>	<u>1,194,871</u>	<u>11,412,383</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$18,810,343</u>	<u>\$516,551</u>	<u>\$1,270,745</u>	<u>\$20,597,639</u>

Muskingum County, Ohio  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2014

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Property Taxes	\$2,641,503	\$0	\$0	\$2,641,503
Special Assessments	0	32,523	0	32,523
Permissive Motor Vehicle License Tax	481,018	0	0	481,018
Charges for Services	2,350,726	0	0	2,350,726
Licenses and Permits	217,143	0	0	217,143
Fines and Forfeitures	406,220	0	0	406,220
Intergovernmental	9,154,920	11,380	1,286,845	10,453,145
Interest	898	4,912	0	5,810
Payments in Lieu of Taxes	230,315	0	0	230,315
Rent	0	198,731	0	198,731
Contributions and Donations	17,642	0	0	17,642
Other	184,311	0	0	184,311
<i>Total Revenues</i>	<u>15,684,696</u>	<u>247,546</u>	<u>1,286,845</u>	<u>17,219,087</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	860,839	0	0	860,839
Judicial	513,397	0	0	513,397
Public Safety	2,178,422	0	0	2,178,422
Public Works	6,319,922	0	330,169	6,650,091
Health	937,996	0	0	937,996
Human Services	3,962,689	0	456,804	4,419,493
Capital Outlay	0	0	1,759,652	1,759,652
Intergovernmental	1,248,720	0	0	1,248,720
Debt Service:				
Principal Retirement	301,039	1,219,594	0	1,520,633
Interest and Fiscal Charges	35,743	296,277	0	332,020
<i>Total Expenditures</i>	<u>16,358,767</u>	<u>1,515,871</u>	<u>2,546,625</u>	<u>20,421,263</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(674,071)</u>	<u>(1,268,325)</u>	<u>(1,259,780)</u>	<u>(3,202,176)</u>
<b>Other Financing Sources (Use)</b>				
OWDA Loans Issued	109,967	0	0	109,967
OPWC Loans Issued	0	0	338,939	338,939
Transfers In	1,500,055	1,232,290	379,037	3,111,382
Transfers Out	(379,037)	(9,833)	0	(388,870)
<i>Total Other Financing Sources (Use)</i>	<u>1,230,985</u>	<u>1,222,457</u>	<u>717,976</u>	<u>3,171,418</u>
<i>Net Change in Fund Balances</i>	556,914	(45,868)	(541,804)	(30,758)
Fund Balances at Beginning of Year	<u>9,396,810</u>	<u>309,656</u>	<u>1,736,675</u>	<u>11,443,141</u>
<i>Fund Balances at End of Year</i>	<u>\$9,953,724</u>	<u>\$263,788</u>	<u>\$1,194,871</u>	<u>\$11,412,383</u>



## SPECIAL REVENUE FUNDS

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The special revenue funds account for those financial resources that are restricted by legal, regulatory, or administrative action to finance particular functions or activities of the County. The following are reported as special revenue funds:

### **Major Special Revenue Funds**

Public Assistance Fund - To account for various federal and state grants restricted to provide public assistance to general relief recipients and to pay their providers of medical assistance, and for certain public social services.

Starlight School Levy Fund - To account for property tax revenues and federal and state grants. Expenditures are restricted by state law to those that benefit the developmentally disabled. County expenditures have been for social service contracts, medical providers, and costs to maintain and operate buildings and buses provided for the developmentally disabled.

Children Services Levy Fund - To account for revenues derived from property taxes and state and federal funds. State law restricts the expenditures of these revenues to programs designed to aid homeless children or children from troubled families.

### **Nonmajor Special Revenue Funds**

Dog and Kennel Fund - To account for and report the sale of dog tags, kennel permits, and fine collections restricted for the dog warden's operations.

Child Support Enforcement Agency Fund - To account for restricted state, federal, and local revenue used to administer the County Child Support program.

Childrens' Services Trust Fund - To account for restricted bequests left for the purpose of maintaining the County Children's Home.

Real Estate Assessment Fund - To account for restricted, state mandated, county-wide real estate reappraisals that are funded by charges to the political subdivisions located within the County.

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

Miscellaneous Federal Grants Fund - To account for various restricted monies received through state agencies from the federal government or directly from the federal government which are not classified elsewhere. The individual funds are maintained separately on the County's books.

Access Visitation Grant Fund - To account for restricted revenues derived from a contract between the Job and Family Services Department and the Muskingum County Domestic Court. Expenditures are for contractual services in which a person has to supervise parent visitations with their children.

(continued)

## **SPECIAL REVENUE FUNDS (Continued)**

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Delinquent Real Estate Tax and Assessment Collection Fund - To account for the restricted monies received from delinquent real estate tax and assessment collections. Half of the money is to be allocated to the Prosecutor and the other half to the Treasurer for use in the collection of delinquent property taxes and assessments.

Homeland Security Fund - To account for restricted federal grants used to strengthen county-level capability to respond effectively to weapons of mass destruction and all hazard incidences in Muskingum County.

Juvenile IV-E Reimbursement Fund - To account for a restricted federal grant, sub-granted by the Ohio Department of Job and Family Services, to reimburse the costs of foster care maintenance for eligible youth, administrative costs to administer the program, and eligible training.

Tuberculosis Clinic Fund - To account for a restricted County-wide property tax levy used to diagnose and treat people with tuberculosis and respiratory diseases in the County.

Block Grants Fund - To account for restricted revenue from the federal government used for a revolving loan program and for improvements to targeted areas within the County.

County Courts Fund - To account for restricted money received through court fees which are used for court expenses and other judicial programs and issues.

Community Correction Fund - To account for restricted grant monies from the State of Ohio used to assist the County in correctional rehabilitation of persons on probation.

Home Detention (Electronic Monitor) Fund - To account for fees from the County Courts restricted for in-home housing of prisoners.

Moving Ohio Forward Fund - To account for a restricted grant from the State of Ohio to assist communities in their economic recovery by removing blighted or abandoned structures in order to reclaim neighborhoods.

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

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

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

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

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

Law Enforcement Fund - To account for restricted fines from the County courts used by the Sheriff and Prosecuting Attorney for investigations, prosecutions and training for law enforcement personnel.

Legal Aid Society Fund - To account for a 1% administrative fee from probate court to be used as restricted by law for salaries and fringe benefits.

(continued)

## **SPECIAL REVENUE FUNDS (Continued)**

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Senior Citizens Levy Fund - To account for revenue derived from property taxes restricted to assist in the providing of programs and services to the senior citizens of the County.

Felony Delinquent Care and Custody Fund - To account for restricted grant monies which are used for the Intensive Probation Program.

Drug Law Enforcement Fund - To account for income from fines on drug-related cases restricted for drug-related investigations.

Indigent Guardianship Fund - To account for restricted probate court fees used for court appointed guardians for indigents.

Victim of Criminals Fund - To account for restricted donations and state grant monies to be used to assist the victims of crime.

Sheriff Commissary Fund - To account for restricted sales within the commissary to County jail inmates.

Children Services Christmas Fund - To account for restricted donations from citizens used to purchase gifts for children under care.

Mental Health Levy Fund - To account for a County-wide property tax levy restricted for the County's share in the Muskingum Area Alcohol, Drug Addiction and Mental Health Board.

Sheriff Levy Fund - To account for a County-wide property tax levy restricted to provide additional law enforcement in the County.

Motor Vehicle and Gasoline Tax Fund - To account for revenues derived from the motor vehicle licenses, gasoline taxes, and grants. Ohio state law restricts expenditures in this fund to county road and bridge repair and improvement programs.

Law Library Resources Fund - To account for restricted fines and penalties collected by the various courts of the County and to account for restricted fees charged for law library services.

Juvenile Detention Fund - To account for restricted state and federal grants used in the operation and maintenance of the Detention Facility.

Concealed Weapon Fund - To account for fees collected from the issuance or renewal of license to carry a concealed handgun. These monies are restricted for costs incurred by the sheriff in connection with issuing these licenses or costs associated with handgun safety education programs.

Wireless 911 Fund - To account for a surcharge on cell phones restricted for the implementation and operation of a wireless 911 system.

Brandywine Loop Extension Fund - To account tax increment financing restricted as a grant given to the City of Zanesville for an extension of a bypass route.

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Public Assistance Fund  
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$780,577	\$492,634	(\$287,943)
Intergovernmental	8,991,477	8,168,735	(822,742)
Other	8,067	26,721	18,654
<i>Total Revenues</i>	<u>9,780,121</u>	<u>8,688,090</u>	<u>(1,092,031)</u>
<b>Expenditures</b>			
Current:			
Human Services			
Public Assistance			
Salaries and Wages	3,298,300	3,289,485	8,815
Fringe Benefits	1,620,702	1,547,385	73,317
Contractual Services	3,687,677	2,500,318	1,187,359
Materials and Supplies	79,271	65,731	13,540
Capital Outlay	99,289	74,601	24,688
Other	1,300,126	1,212,256	87,870
<i>Total Human Services</i>	<u>10,085,365</u>	<u>8,689,776</u>	<u>1,395,589</u>
Debt Service:			
Principal Retirement	3,375	3,375	0
Interest and Fiscal Charges	2,037	2,037	0
<i>Total Debt Service</i>	<u>5,412</u>	<u>5,412</u>	<u>0</u>
<i>Total Expenditures</i>	<u>10,090,777</u>	<u>8,695,188</u>	<u>1,395,589</u>
<i>Excess of Revenues (Over) Under Expenditures</i>	<u>(310,656)</u>	<u>(7,098)</u>	<u>303,558</u>
<b>Other Financing Source (Use)</b>			
Transfers In	278,400	279,696	1,296
Transfers Out	(238,192)	(238,121)	71
<i>Total Other Financing Source (Use)</i>	<u>40,208</u>	<u>41,575</u>	<u>1,367</u>
<i>Net Change in Fund Balance</i>	(270,448)	34,477	304,925
Fund Balance (Deficit) at Beginning of Year	(63,330)	(63,330)	0
Prior Year Encumbrances Appropriated	410,389	410,389	0
<i>Fund Balance at End of Year</i>	<u>\$76,611</u>	<u>\$381,536</u>	<u>\$304,925</u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Starlight School Levy Fund  
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Property Taxes	\$5,358,179	\$5,886,114	\$527,935
Charges for Services	35,400	36,694	1,294
Intergovernmental	3,303,804	3,997,435	693,631
Interest	0	7,302	7,302
Payments in Lieu of Taxes	36,050	23,031	(13,019)
Contributions and Donations	15,000	49,686	34,686
Other	11,500	30,789	19,289
<i>Total Revenues</i>	<u>8,759,933</u>	<u>10,031,051</u>	<u>1,271,118</u>
<b>Expenditures</b>			
Current:			
Human Services			
Starlight School			
Salaries and Wages	4,748,933	3,830,360	918,573
Fringe Benefits	2,462,146	1,495,866	966,280
Contractual Services	4,058,628	2,634,366	1,424,262
Materials and Supplies	85,196	57,454	27,742
Capital Outlay	314,550	136,582	177,968
<i>Total Expenditures</i>	<u>11,669,453</u>	<u>8,154,628</u>	<u>3,514,825</u>
<i>Net Change in Fund Balance</i>	(2,909,520)	1,876,423	4,785,943
Fund Balance at Beginning of Year	23,008,414	23,008,414	0
Prior Year Encumbrances Appropriated	<u>167,257</u>	<u>167,257</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$20,266,151</u></u>	<u><u>\$25,052,094</u></u>	<u><u>\$4,785,943</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Children Services Levy Fund  
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Property Taxes	\$2,877,514	\$2,644,639	(\$232,875)
Charges for Services	1,244,250	1,528,135	283,885
Intergovernmental	1,617,986	3,269,081	1,651,095
Payments in Lieu of Taxes	0	9,911	9,911
Contributions and Donations	5,500	4,752	(748)
Other	10,000	23,674	13,674
<i>Total Revenues</i>	<u>5,755,250</u>	<u>7,480,192</u>	<u>1,724,942</u>
<b>Expenditures</b>			
Current:			
Human Services			
Children Services			
Salaries and Wages	3,173,403	3,076,245	97,158
Fringe Benefits	1,653,909	1,351,773	302,136
Contractual Services	3,161,032	2,027,091	1,133,941
Materials and Supplies	216,681	197,756	18,925
Capital Outlay	64,925	62,075	2,850
Other	942,209	822,893	119,316
<i>Total Expenditures</i>	<u>9,212,159</u>	<u>7,537,833</u>	<u>1,674,326</u>
<i>Net Change in Fund Balance</i>	(3,456,909)	(57,641)	3,399,268
Fund Balance at Beginning of Year	6,332,321	6,332,321	0
Prior Year Encumbrances Appropriated	<u>311,527</u>	<u>311,527</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$3,186,939</u></u>	<u><u>\$6,586,207</u></u>	<u><u>\$3,399,268</u></u>

Muskingum County, Ohio  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2014

	Dog and Kennel	Child Support Enforcement Agency	Childrens' Services Trust	Real Estate Assessment	Redevelopment Tax Equivalent
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$188,851	\$319,152	\$32,533	\$2,113,118	\$116,746
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Property Taxes	0	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0	132,857
Permissive Motor Vehicle License Tax	0	0	0	0	0
Accounts	0	0	0	0	0
Intergovernmental	0	295,558	0	0	0
Materials and Supplies Inventory	1,195	4,052	0	0	0
Prepaid Items	369	10,152	0	4,823	0
<i>Total Assets</i>	<u>\$190,415</u>	<u>\$628,914</u>	<u>\$32,533</u>	<u>\$2,117,941</u>	<u>\$249,603</u>
<b>Liabilities</b>					
Accounts Payable	\$0	\$5,367	\$0	\$0	\$0
Accrued Wages and Benefits	5,814	77,930	0	15,174	0
Interfund Payable	1,464	259,092	0	4,987	0
Intergovernmental Payable	1,431	20,403	0	4,061	0
<i>Total Liabilities</i>	<u>8,709</u>	<u>362,792</u>	<u>0</u>	<u>24,222</u>	<u>0</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes	0	0	0	0	0
Unavailable Revenue	0	265,579	0	0	132,857
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>265,579</u>	<u>0</u>	<u>0</u>	<u>132,857</u>
<b>Fund Balances</b>					
Nonspendable:					
Inventory	1,195	4,052	0	0	0
Prepays	369	10,152	0	4,823	0
Restricted to:					
Court Corrections	0	0	0	0	0
Roads and Bridges	0	0	0	0	0
Human Services	0	0	0	0	0
Public Safety	0	0	0	0	0
Health	0	0	0	0	0
Mental Health	0	0	0	0	0
Children Services	0	0	32,533	0	0
Other Purposes	180,142	0	0	2,088,896	116,746
Unassigned (Deficit)	0	(13,661)	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>181,706</u>	<u>543</u>	<u>32,533</u>	<u>2,093,719</u>	<u>116,746</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$190,415</u>	<u>\$628,914</u>	<u>\$32,533</u>	<u>\$2,117,941</u>	<u>\$249,603</u>

(continued)

Muskingum County, Ohio  
Combining Balance Sheet  
Nonmajor Special Revenue Funds (Continued)  
December 31, 2014

	Miscellaneous Federal Grants	Access Visitation Grant	Delinquent Real Estate Tax and Assessment Collection	Homeland Security	Juvenile IV-E Reimbursement
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$9,038	\$3,863	\$238,309	\$78,699	\$101,389
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Property Taxes	0	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0	0
Accounts	2,150	0	0	0	0
Intergovernmental	42,126	0	0	6,436	157,998
Materials and Supplies Inventory	334	0	0	0	0
Prepaid Items	2,233	0	0	9,835	0
<i>Total Assets</i>	<u>\$55,881</u>	<u>\$3,863</u>	<u>\$238,309</u>	<u>\$94,970</u>	<u>\$259,387</u>
<b>Liabilities</b>					
Accounts Payable	\$0	\$0	\$6,867	\$2,905	\$28,530
Accrued Wages and Benefits	3,111	0	6,117	0	0
Interfund Payable	31,039	64	2,118	75,000	0
Intergovernmental Payable	816	0	1,604	0	0
<i>Total Liabilities</i>	<u>34,966</u>	<u>64</u>	<u>16,706</u>	<u>77,905</u>	<u>28,530</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes	0	0	0	0	0
Unavailable Revenue	41,286	0	0	0	157,998
<i>Total Deferred Inflows of Resources</i>	<u>41,286</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>157,998</u>
<b>Fund Balances</b>					
Nonspendable:					
Inventory	334	0	0	0	0
Prepays	2,233	0	0	9,835	0
Restricted to:					
Court Corrections	0	0	0	0	0
Roads and Bridges	0	0	0	0	0
Human Services	0	0	0	0	72,859
Public Safety	0	0	0	7,230	0
Health	0	0	0	0	0
Mental Health	0	0	0	0	0
Children Services	0	0	0	0	0
Other Purposes	0	3,799	221,603	0	0
Unassigned (Deficit)	(22,938)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>(20,371)</u>	<u>3,799</u>	<u>221,603</u>	<u>17,065</u>	<u>72,859</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$55,881</u>	<u>\$3,863</u>	<u>\$238,309</u>	<u>\$94,970</u>	<u>\$259,387</u>



Tuberculosis Clinic	Block Grants	County Courts	Community Correction	Home Detention (Electronic Monitor)	Ohio Childrens Trust	Marriage License	Political Subdivision Housing
\$1,257,299	\$8,039	\$1,812,773	\$5,503	\$189,899	\$0	\$1,895	\$38,083
649	0	0	0	0	0	0	0
674,624	0	0	0	0	0	0	0
1,412	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
13,428	0	9,593	0	27,589	0	0	859
71,228	1,103,868	0	125,414	22,033	13,777	0	0
10,701	141	0	0	0	0	0	0
2,190	98	17,137	0	0	0	0	0
<u>\$2,031,531</u>	<u>\$1,112,146</u>	<u>\$1,839,503</u>	<u>\$130,917</u>	<u>\$239,521</u>	<u>\$13,777</u>	<u>\$1,895</u>	<u>\$38,942</u>
\$11,896	\$760	\$1,580	\$0	\$6,047	\$0	\$1,895	\$2,506
16,264	3,141	845	8,654	5,335	0	0	0
4,591	70,696	503	65	1,413	0	0	0
4,264	400,825	21,384	2,269	1,400	0	0	0
<u>37,015</u>	<u>475,422</u>	<u>24,312</u>	<u>10,988</u>	<u>14,195</u>	<u>0</u>	<u>1,895</u>	<u>2,506</u>
585,760	0	0	0	0	0	0	0
159,178	703,868	9,593	62,707	49,622	13,777	0	0
<u>744,938</u>	<u>703,868</u>	<u>9,593</u>	<u>62,707</u>	<u>49,622</u>	<u>13,777</u>	<u>0</u>	<u>0</u>
10,701	141	0	0	0	0	0	0
2,190	98	17,137	0	0	0	0	0
0	0	1,788,461	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	57,222	175,704	0	0	0
1,236,687	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	36,436
0	(67,383)	0	0	0	0	0	0
<u>1,249,578</u>	<u>(67,144)</u>	<u>1,805,598</u>	<u>57,222</u>	<u>175,704</u>	<u>0</u>	<u>0</u>	<u>36,436</u>
<u>\$2,031,531</u>	<u>\$1,112,146</u>	<u>\$1,839,503</u>	<u>\$130,917</u>	<u>\$239,521</u>	<u>\$13,777</u>	<u>\$1,895</u>	<u>\$38,942</u>

(continued)

Muskingum County, Ohio  
Combining Balance Sheet  
Nonmajor Special Revenue Funds (Continued)  
December 31, 2014

	Indigent Drivers Alcohol Treatment	Enforcement and Education	Law Enforcement	Legal Aid Society	Senior Citizens Levy
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$220,038	\$1,240	\$68,916	\$683	\$522,794
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Property Taxes	0	0	0	0	804,838
Payments in Lieu of Taxes	0	0	0	0	1,685
Permissive Motor Vehicle License Tax	0	0	0	0	0
Accounts	0	164	0	0	0
Intergovernmental	6,452	0	0	0	51,584
Materials and Supplies Inventory	0	0	0	0	0
Prepaid Items	0	0	0	0	3,309
<i>Total Assets</i>	<u>\$226,490</u>	<u>\$1,404</u>	<u>\$68,916</u>	<u>\$683</u>	<u>\$1,384,210</u>
<b>Liabilities</b>					
Accounts Payable	\$0	\$0	\$0	\$0	\$0
Accrued Wages and Benefits	0	0	0	0	16,606
Interfund Payable	0	0	0	0	8,000
Intergovernmental Payable	0	0	0	0	4,363
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>28,969</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes	0	0	0	0	699,336
Unavailable Revenue	6,452	0	0	0	158,771
<i>Total Deferred Inflows of Resources</i>	<u>6,452</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>858,107</u>
<b>Fund Balances</b>					
Nonspendable:					
Inventory	0	0	0	0	0
Prepays	0	0	0	0	3,309
Restricted to:					
Court Corrections	0	0	0	0	0
Roads and Bridges	0	0	0	0	0
Human Services	0	0	0	0	493,825
Public Safety	0	1,404	68,916	0	0
Health	0	0	0	0	0
Mental Health	0	0	0	0	0
Children Services	0	0	0	0	0
Other Purposes	220,038	0	0	683	0
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>220,038</u>	<u>1,404</u>	<u>68,916</u>	<u>683</u>	<u>497,134</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$226,490</u>	<u>\$1,404</u>	<u>\$68,916</u>	<u>\$683</u>	<u>\$1,384,210</u>

Felony Delinquent Care and Custody	Drug Law Enforcement	Indigent Guardianship	Victim of Criminals	Sheriff Commissary	Children Services Christmas	Mental Health Levy	Sheriff Levy
\$183,793	\$25,056	\$1,257	\$0	\$128,336	\$126,734	\$66,273	\$271,578
0	0	0	0	0	0	0	0
0	0	0	0	0	0	1,337,195	541,056
0	0	0	0	0	0	2,921	1,299
0	0	0	0	0	0	0	0
0	0	0	0	8,665	0	0	0
34,167	362	0	30,303	0	0	88,267	21,938
0	0	0	0	0	0	0	0
0	414	0	0	1,122	0	0	0
<u>\$217,960</u>	<u>\$25,832</u>	<u>\$1,257</u>	<u>\$30,303</u>	<u>\$138,123</u>	<u>\$126,734</u>	<u>\$1,494,656</u>	<u>\$835,871</u>
\$2,000	\$0	\$0	\$0	\$22,949	\$2,679	\$0	\$0
4,488	0	0	2,707	1,013	0	0	16,767
2,401	0	0	1,593	397	0	0	4,856
1,188	0	0	418	298	0	0	5,855
<u>10,077</u>	<u>0</u>	<u>0</u>	<u>4,718</u>	<u>24,657</u>	<u>2,679</u>	<u>0</u>	<u>27,478</u>
0	0	0	0	0	0	1,165,036	472,874
34,167	362	0	20,202	8,142	0	263,347	91,419
<u>34,167</u>	<u>362</u>	<u>0</u>	<u>20,202</u>	<u>8,142</u>	<u>0</u>	<u>1,428,383</u>	<u>564,293</u>
0	0	0	0	0	0	0	0
0	414	0	0	1,122	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	1,257	0	0	0	0	0
173,716	25,056	0	5,383	104,202	0	0	244,100
0	0	0	0	0	0	0	0
0	0	0	0	0	0	66,273	0
0	0	0	0	0	124,055	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>173,716</u>	<u>25,470</u>	<u>1,257</u>	<u>5,383</u>	<u>105,324</u>	<u>124,055</u>	<u>66,273</u>	<u>244,100</u>
<u>\$217,960</u>	<u>\$25,832</u>	<u>\$1,257</u>	<u>\$30,303</u>	<u>\$138,123</u>	<u>\$126,734</u>	<u>\$1,494,656</u>	<u>\$835,871</u>

(continued)

Muskingum County, Ohio  
Combining Balance Sheet  
Nonmajor Special Revenue Funds (Continued)  
December 31, 2014

	Motor Vehicle and Gasoline Tax	Law Library Resources	Juvenile Detention	Concealed Weapon
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$903,470	\$183,733	\$24,073	\$26,028
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Property Taxes	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0
Permissive Motor Vehicle License Tax	36,884	0	0	0
Accounts	250	0	0	452
Intergovernmental	2,513,818	0	0	0
Materials and Supplies Inventory	604,163	160	0	0
Prepaid Items	12,511	65	0	405
<i>Total Assets</i>	<u>\$4,071,096</u>	<u>\$183,958</u>	<u>\$24,073</u>	<u>\$26,885</u>
<b>Liabilities</b>				
Accounts Payable	\$154,306	\$17,563	\$0	\$0
Accrued Wages and Benefits	107,527	338	0	1,004
Interfund Payable	28,759	103	0	342
Intergovernmental Payable	25,909	89	0	1,515
<i>Total Liabilities</i>	<u>316,501</u>	<u>18,093</u>	<u>0</u>	<u>2,861</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	0	0	0	0
Unavailable Revenue	2,116,192	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>2,116,192</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>				
Nonspendable:				
Inventory	604,163	160	0	0
Prepays	12,511	65	0	405
Restricted to:				
Court Corrections	0	0	24,073	0
Roads and Bridges	1,021,729	0	0	0
Human Services	0	0	0	0
Public Safety	0	0	0	23,619
Health	0	0	0	0
Mental Health	0	0	0	0
Children Services	0	0	0	0
Other Purposes	0	165,640	0	0
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>1,638,403</u>	<u>165,865</u>	<u>24,073</u>	<u>24,024</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$4,071,096</u>	<u>\$183,958</u>	<u>\$24,073</u>	<u>\$26,885</u>

Wireless 911	OPOTA- CPT	Brandywine Loop Extension	Total Nonmajor Special Revenue Funds
\$442,682	\$0	\$148,948	\$9,860,821
0	0	0	649
0	0	0	3,357,713
0	0	68,717	208,891
0	0	0	36,884
0	0	0	63,150
0	6,800	0	4,592,129
0	0	0	620,746
4,697	0	0	69,360
<u>\$447,379</u>	<u>\$6,800</u>	<u>\$217,665</u>	<u>\$18,810,343</u>
\$0	\$0	\$0	\$267,850
4,050	0	0	296,885
1,051	0	0	498,534
1,216	0	0	499,308
<u>6,317</u>	<u>0</u>	<u>0</u>	<u>1,562,577</u>
0	0	0	2,923,006
0	6,800	68,717	4,371,036
<u>0</u>	<u>6,800</u>	<u>68,717</u>	<u>7,294,042</u>
0	0	0	620,746
4,697	0	0	69,360
0	0	0	1,812,534
0	0	0	1,021,729
0	0	0	567,941
436,365	0	0	1,322,917
0	0	0	1,236,687
0	0	0	66,273
0	0	0	156,588
0	0	148,948	3,182,931
0	0	0	(103,982)
<u>441,062</u>	<u>0</u>	<u>148,948</u>	<u>9,953,724</u>
<u>\$447,379</u>	<u>\$6,800</u>	<u>\$217,665</u>	<u>\$18,810,343</u>

Muskingum County, Ohio  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2014

	Dog and Kennel	Child Support Enforcement Agency	Childrens' Services Trust	Real Estate Assessment
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	26,640	344,225	0	936,661
Licenses and Permits	134,502	0	0	0
Fines and Forfeitures	1,240	0	0	733
Intergovernmental	0	1,985,172	0	0
Interest	0	0	98	0
Payments in Lieu of Taxes	0	0	0	0
Contributions and Donations	0	0	12	0
Other	635	13,493	0	2,551
<i>Total Revenues</i>	<u>163,017</u>	<u>2,342,890</u>	<u>110</u>	<u>939,945</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	639,187
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	162,573	0	0	0
Human Services	0	3,098,065	16,401	0
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	0	2,259	0	0
Interest and Fiscal Charges	0	1,377	0	0
<i>Total Expenditures</i>	<u>162,573</u>	<u>3,101,701</u>	<u>16,401</u>	<u>639,187</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>444</u>	<u>(758,811)</u>	<u>(16,291)</u>	<u>300,758</u>
<b>Other Financing Sources (Use)</b>				
OWDA Loans Issued	0	0	0	0
Transfers In	0	638,121	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Use)</i>	<u>0</u>	<u>638,121</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	444	(120,690)	(16,291)	300,758
Fund Balances (Deficit) at Beginning of Year	<u>181,262</u>	<u>121,233</u>	<u>48,824</u>	<u>1,792,961</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u>\$181,706</u>	<u>\$543</u>	<u>\$32,533</u>	<u>\$2,093,719</u>

Redevelopment Tax Equivalent	Miscellaneous Federal Grants	Access Visitation Grant	Delinquent Real Estate Tax and Assessment Collection	Homeland Security	Juvenile IV-E Reimbursement	Tuberculosis Clinic
\$0	\$0	\$0	\$0	\$0	\$0	\$532,668
0	0	0	0	0	0	0
0	0	4,600	243,134	0	0	75,354
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	113,168	0	0	212,991	118,555	147,884
0	0	0	0	0	0	0
151,155	0	0	0	0	0	1,982
0	0	0	0	0	0	0
0	10,460	27	56,574	10,527	0	29,197
<u>151,155</u>	<u>123,628</u>	<u>4,627</u>	<u>299,708</u>	<u>223,518</u>	<u>118,555</u>	<u>787,085</u>
0	0	0	221,652	0	0	0
0	0	4,011	0	0	0	0
0	200,689	0	0	221,207	0	0
845,539	0	0	0	0	0	0
0	0	0	0	0	0	752,325
0	0	0	0	0	45,696	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>845,539</u>	<u>200,689</u>	<u>4,011</u>	<u>221,652</u>	<u>221,207</u>	<u>45,696</u>	<u>752,325</u>
<u>(694,384)</u>	<u>(77,061)</u>	<u>616</u>	<u>78,056</u>	<u>2,311</u>	<u>72,859</u>	<u>34,760</u>
0	0	0	0	0	0	0
761,130	42,578	0	45,000	0	0	0
0	0	0	0	0	0	0
<u>761,130</u>	<u>42,578</u>	<u>0</u>	<u>45,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
66,746	(34,483)	616	123,056	2,311	72,859	34,760
<u>50,000</u>	<u>14,112</u>	<u>3,183</u>	<u>98,547</u>	<u>14,754</u>	<u>0</u>	<u>1,214,818</u>
<u>\$116,746</u>	<u>(\$20,371)</u>	<u>\$3,799</u>	<u>\$221,603</u>	<u>\$17,065</u>	<u>\$72,859</u>	<u>\$1,249,578</u>

(continued)

Muskingum County, Ohio  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Special Revenue Funds (Continued)  
For the Year Ended December 31, 2014

	Block Grants	County Courts	Community Correction	Home Detention (Electronic Monitor)
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	550	211,752	0	157,692
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	134,840	0	0
Intergovernmental	280,377	0	250,826	33,049
Interest	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0
Contributions and Donations	0	0	0	0
Other	289	74	0	13,563
<i>Total Revenues</i>	<u>281,216</u>	<u>346,666</u>	<u>250,826</u>	<u>204,304</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	310,728	0	0
Public Safety	0	0	250,441	194,100
Public Works	435,444	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	109,967	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>545,411</u>	<u>310,728</u>	<u>250,441</u>	<u>194,100</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(264,195)</u>	<u>35,938</u>	<u>385</u>	<u>10,204</u>
<b>Other Financing Sources (Use)</b>				
OWDA Loans Issued	109,967	0	0	0
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Use)</i>	<u>109,967</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(154,228)	35,938	385	10,204
Fund Balances (Deficit) at Beginning of Year	<u>87,084</u>	<u>1,769,660</u>	<u>56,837</u>	<u>165,500</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u>(\$67,144)</u>	<u>\$1,805,598</u>	<u>\$57,222</u>	<u>\$175,704</u>



<u>Moving Ohio Forward</u>	<u>Ohio Childrens Trust</u>	<u>Marriage License</u>	<u>Political Subdivision Housing</u>	<u>Indigent Drivers Alcohol Treatment</u>	<u>Enforcement and Education</u>	<u>Law Enforcement</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	23,098	0	0	0	0
0	0	0	13,942	36,008	1,649	4,405
235,066	27,555	0	0	12,429	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	2,200
0	0	0	0	0	0	0
<u>235,066</u>	<u>27,555</u>	<u>23,098</u>	<u>13,942</u>	<u>48,437</u>	<u>1,649</u>	<u>6,605</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	17,506	0	920	43,968
104,940	0	0	0	0	0	0
0	0	23,098	0	0	0	0
0	27,555	0	0	17,966	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>104,940</u>	<u>27,555</u>	<u>23,098</u>	<u>17,506</u>	<u>17,966</u>	<u>920</u>	<u>43,968</u>
<u>130,126</u>	<u>0</u>	<u>0</u>	<u>(3,564)</u>	<u>30,471</u>	<u>729</u>	<u>(37,363)</u>
0	0	0	0	0	0	0
3,748	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>3,748</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
133,874	0	0	(3,564)	30,471	729	(37,363)
<u>(133,874)</u>	<u>0</u>	<u>0</u>	<u>40,000</u>	<u>189,567</u>	<u>675</u>	<u>106,279</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$36,436</u>	<u>\$220,038</u>	<u>\$1,404</u>	<u>\$68,916</u>

(continued)

Muskingum County, Ohio  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Special Revenue Funds (Continued)  
For the Year Ended December 31, 2014

	Legal Aid Society	Senior Citizens Levy	Felony Delinquent Care and Custody	Drug Law Enforcement
<b>Revenues</b>				
Property Taxes	\$0	\$634,961	\$0	\$0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	90	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	3,225
Intergovernmental	0	102,897	194,733	0
Interest	0	0	0	0
Payments in Lieu of Taxes	0	2,394	0	0
Contributions and Donations	0	0	0	0
Other	0	3,371	1,369	0
<i>Total Revenues</i>	<u>90</u>	<u>743,623</u>	<u>196,102</u>	<u>3,225</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	217,769	3,359
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	741,226	0	0
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>741,226</u>	<u>217,769</u>	<u>3,359</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>90</u>	<u>2,397</u>	<u>(21,667)</u>	<u>(134)</u>
<b>Other Financing Sources (Use)</b>				
OWDA Loans Issued	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Use)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	90	2,397	(21,667)	(134)
Fund Balances (Deficit) at				
Beginning of Year	<u>593</u>	<u>494,737</u>	<u>195,383</u>	<u>25,604</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u>\$683</u>	<u>\$497,134</u>	<u>\$173,716</u>	<u>\$25,470</u>

<u>Indigent Guardianship</u>	<u>Victim of Criminals</u>	<u>Sheriff Commissary</u>	<u>Children Services Christmas</u>	<u>Mental Health Levy</u>	<u>Sheriff Levy</u>
\$0	\$0	\$0	\$0	\$1,050,950	\$422,924
0	0	0	0	0	0
10,780	0	339,248	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	40,402	0	0	202,802	43,755
0	0	0	0	0	0
0	0	0	0	4,318	1,989
0	0	0	13,450	0	0
70	0	163	0	0	3,454
<u>10,850</u>	<u>40,402</u>	<u>339,411</u>	<u>13,450</u>	<u>1,258,070</u>	<u>472,122</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	51,861	321,948	0	0	464,571
0	0	0	0	0	0
0	0	0	0	0	0
10,640	0	0	5,140	0	0
0	0	0	0	1,248,720	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>10,640</u>	<u>51,861</u>	<u>321,948</u>	<u>5,140</u>	<u>1,248,720</u>	<u>464,571</u>
<u>210</u>	<u>(11,459)</u>	<u>17,463</u>	<u>8,310</u>	<u>9,350</u>	<u>7,551</u>
0	0	0	0	0	0
0	9,478	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>9,478</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
210	(1,981)	17,463	8,310	9,350	7,551
<u>1,047</u>	<u>7,364</u>	<u>87,861</u>	<u>115,745</u>	<u>56,923</u>	<u>236,549</u>
<u>\$1,257</u>	<u>\$5,383</u>	<u>\$105,324</u>	<u>\$124,055</u>	<u>\$66,273</u>	<u>\$244,100</u>

(continued)

Muskingum County, Ohio  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Special Revenue Funds (Continued)  
For the Year Ended December 31, 2014

	Motor Vehicle and Gasoline Tax	Law Library Resources	Juvenile Detention
<b>Revenues</b>			
Property Taxes	\$0	\$0	\$0
Permissive Motor Vehicle License Tax	481,018	0	0
Charges for Services	0	0	0
Licenses and Permits	7,725	0	0
Fines and Forfeitures	64,298	145,880	0
Intergovernmental	4,976,812	0	0
Interest	800	0	0
Payments in Lieu of Taxes	0	0	0
Contributions and Donations	1,980	0	0
Other	36,790	1,118	0
<i>Total Revenues</i>	<u>5,569,423</u>	<u>146,998</u>	<u>0</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	185,709	12,949
Public Safety	0	0	0
Public Works	4,933,999	0	0
Health	0	0	0
Human Services	0	0	0
Intergovernmental	0	0	0
Debt Service:			
Principal Retirement	153,813	0	0
Interest and Fiscal Charges	7,091	0	0
<i>Total Expenditures</i>	<u>5,094,903</u>	<u>185,709</u>	<u>12,949</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>474,520</u>	<u>(38,711)</u>	<u>(12,949)</u>
<b>Other Financing Sources (Use)</b>			
OWDA Loans Issued	0	0	0
Transfers In	0	0	0
Transfers Out	(379,037)	0	0
<i>Total Other Financing Sources (Use)</i>	<u>(379,037)</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	95,483	(38,711)	(12,949)
Fund Balances (Deficit) at			
Beginning of Year	<u>1,542,920</u>	<u>204,576</u>	<u>37,022</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u>\$1,638,403</u>	<u>\$165,865</u>	<u>\$24,073</u>

Concealed Weapon	Wireless 911	Brandywine Loop Extension	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$2,641,503
0	0	0	481,018
0	0	0	2,350,726
51,818	0	0	217,143
0	0	0	406,220
0	176,447	0	9,154,920
0	0	0	898
0	0	68,477	230,315
0	0	0	17,642
109	477	0	184,311
<u>51,927</u>	<u>176,924</u>	<u>68,477</u>	<u>15,684,696</u>
0	0	0	860,839
0	0	0	513,397
50,792	139,291	0	2,178,422
0	0	0	6,319,922
0	0	0	937,996
0	0	0	3,962,689
0	0	0	1,248,720
0	0	35,000	301,039
0	0	27,275	35,743
<u>50,792</u>	<u>139,291</u>	<u>62,275</u>	<u>16,358,767</u>
<u>1,135</u>	<u>37,633</u>	<u>6,202</u>	<u>(674,071)</u>
0	0	0	109,967
0	0	0	1,500,055
<u>0</u>	<u>0</u>	<u>0</u>	<u>(379,037)</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>1,230,985</u>
1,135	37,633	6,202	556,914
<u>22,889</u>	<u>403,429</u>	<u>142,746</u>	<u>9,396,810</u>
<u>\$24,024</u>	<u>\$441,062</u>	<u>\$148,948</u>	<u>\$9,953,724</u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Dog and Kennel Fund  
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$26,870	\$26,640	(\$230)
Licenses and Permits	115,000	134,502	19,502
Fines and Forfeitures	1,500	1,240	(260)
Other	0	635	635
<i>Total Revenues</i>	<u>143,370</u>	<u>163,017</u>	<u>19,647</u>
<b>Expenditures</b>			
Current:			
Health			
Animal Control			
Salaries and Wages	97,000	95,706	1,294
Fringe Benefits	40,952	39,826	1,126
Contractual Services	15,180	11,485	3,695
Materials and Supplies	17,600	16,962	638
Capital Outlay	3,500	222	3,278
Other	1,900	1,786	114
<i>Total Expenditures</i>	<u>176,132</u>	<u>165,987</u>	<u>10,145</u>
<i>Net Change in Fund Balance</i>	(32,762)	(2,970)	29,792
Fund Balance at Beginning of Year	189,142	189,142	0
Prior Year Encumbrances Appropriated	<u>1,580</u>	<u>1,580</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$157,960</u></u>	<u><u>\$187,752</u></u>	<u><u>\$29,792</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Child Support Enforcement Agency Fund  
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$339,000	\$342,071	\$3,071
Intergovernmental	2,275,000	1,985,172	(289,828)
Other	3,000	13,544	10,544
<i>Total Revenues</i>	<u>2,617,000</u>	<u>2,340,787</u>	<u>(276,213)</u>
<b>Expenditures</b>			
Current:			
Human Services			
Child Support Enforcement			
Salaries and Wages	1,529,000	1,527,943	1,057
Fringe Benefits	780,349	670,093	110,256
Contractual Services	804,754	635,713	169,041
Materials and Supplies	75,906	57,337	18,569
Capital Outlay	24,816	12,474	12,342
Other	64,227	47,497	16,730
<i>Total Human Services</i>	<u>3,279,052</u>	<u>2,951,057</u>	<u>327,995</u>
Debt Service:			
Principal Retirement	2,259	2,259	0
Interest and Fiscal Charges	1,377	1,377	0
<i>Total Debt Service</i>	<u>3,636</u>	<u>3,636</u>	<u>0</u>
<i>Total Expenditures</i>	<u>3,282,688</u>	<u>2,954,693</u>	<u>327,995</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(665,688)	(613,906)	51,782
<b>Other Financing Source</b>			
Transfers In	600,000	638,121	38,121
<i>Net Change in Fund Balance</i>	(65,688)	24,215	89,903
Fund Balance at Beginning of Year	181,568	181,568	0
Prior Year Encumbrances Appropriated	65,688	65,688	0
<i>Fund Balance at End of Year</i>	<u><u>\$181,568</u></u>	<u><u>\$271,471</u></u>	<u><u>\$89,903</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Childrens' Services Trust Fund  
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Interest	\$300	\$101	(\$199)
Contributions and Donations	20	12	(8)
<i>Total Revenues</i>	320	113	(207)
<b>Expenditures</b>			
Current:			
Human Services			
Childrens' Services Trust Fund			
Materials and Supplies	49,000	16,401	32,599
<i>Net Change in Fund Balance</i>	(48,680)	(16,288)	32,392
Fund Balance at Beginning of Year	48,814	48,814	0
<i>Fund Balance at End of Year</i>	\$134	\$32,526	\$32,392



Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Real Estate Assessment Fund  
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$929,200	\$936,661	\$7,461
Fines and Forfeitures	900	733	(167)
Other	0	2,551	2,551
<i>Total Revenues</i>	<u>930,100</u>	<u>939,945</u>	<u>9,845</u>
<b>Expenditures</b>			
Current:			
General Government - Legislative and Executive			
County Auditor			
Salaries and Wages	367,250	344,411	22,839
Fringe Benefits	154,176	140,642	13,534
Contractual Services	462,571	317,938	144,633
Materials and Supplies	16,475	5,149	11,326
Capital Outlay	15,000	4,128	10,872
<i>Total Expenditures</i>	<u>1,015,472</u>	<u>812,268</u>	<u>203,204</u>
<i>Net Change in Fund Balance</i>	(85,372)	127,677	213,049
Fund Balance at Beginning of Year	1,708,684	1,708,684	0
Prior Year Encumbrances Appropriated	<u>104,722</u>	<u>104,722</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$1,728,034</u></u>	<u><u>\$1,941,083</u></u>	<u><u>\$213,049</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Redevelopment Tax Equivalent Fund  
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Payments in Lieu of Taxes	\$151,155	\$151,155	\$0
<b>Expenditures</b>			
Current:			
Public Works			
Redevelopment Tax Equivalent			
Contractual Services	845,539	845,539	0
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(694,384)</u>	<u>(694,384)</u>	<u>0</u>
<b>Other Financing Source (Use)</b>			
Transfers In	845,539	761,130	(84,409)
Transfers Out	<u>(201,155)</u>	<u>0</u>	<u>201,155</u>
<i>Total Other Financing Source (Use)</i>	<u>644,384</u>	<u>761,130</u>	<u>116,746</u>
<i>Net Change in Fund Balance</i>	(50,000)	66,746	116,746
Fund Balance at Beginning of Year	<u>50,000</u>	<u>50,000</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$116,746</u></u>	<u><u>\$116,746</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Miscellaneous Federal Grants Fund  
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$148,000	\$111,320	(\$36,680)
Other	10,019	10,460	441
<i>Total Revenues</i>	<u>158,019</u>	<u>121,780</u>	<u>(36,239)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Miscellaneous Federal Grants			
Salaries and Wages	79,500	78,887	613
Fringe Benefits	39,172	37,910	1,262
Contractual Services	39,782	38,595	1,187
Materials and Supplies	41,230	28,956	12,274
Capital Outlay	12,500	12,371	129
Other	7,500	6,800	700
<i>Total Expenditures</i>	<u>219,684</u>	<u>203,519</u>	<u>16,165</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(61,665)</u>	<u>(81,739)</u>	<u>(20,074)</u>
<b>Other Financing Sources (Use)</b>			
Advances In	0	53,000	53,000
Advances Out	0	(31,000)	(31,000)
Transfers In	57,500	42,578	(14,922)
<i>Total Other Financing Sources (Use)</i>	<u>57,500</u>	<u>64,578</u>	<u>7,078</u>
<i>Net Change in Fund Balance</i>	(4,165)	(17,161)	(12,996)
Fund Balance at Beginning of Year	23,633	23,633	0
Prior Year Encumbrances Appropriated	1,309	1,309	0
<i>Fund Balance at End of Year</i>	<u>\$20,777</u>	<u>\$7,781</u>	<u>(\$12,996)</u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Access Visitation Grant Fund  
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$4,800	\$4,748	(\$52)
Other	0	27	27
<i>Total Revenues</i>	<u>4,800</u>	<u>4,775</u>	<u>(25)</u>
<b>Expenditures</b>			
Current:			
General Government - Judicial			
Domestic Relations Court			
Salaries and Wages	4,000	3,420	580
Fringe Benefits	759	589	170
<i>Total Expenditures</i>	<u>4,759</u>	<u>4,009</u>	<u>750</u>
<i>Net Change in Fund Balance</i>	41	766	725
Fund Balance at Beginning of Year	<u>2,945</u>	<u>2,945</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$2,986</u></u>	<u><u>\$3,711</u></u>	<u><u>\$725</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Delinquent Real Estate Tax and Assessment Collection Fund  
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$397,000	\$243,134	(\$153,866)
Other	9,600	57,268	47,668
<i>Total Revenues</i>	<u>406,600</u>	<u>300,402</u>	<u>(106,198)</u>
<b>Expenditures</b>			
Current:			
General Government - Legislative and Executive			
DRETAC			
Salaries and Wages	221,975	144,683	77,292
Fringe Benefits	37,769	25,920	11,849
Contractual Services	48,701	47,276	1,425
Materials and Supplies	0	0	0
Capital Outlay	6,308	6,308	0
Other	58,405	2,645	55,760
<i>Total Expenditures</i>	<u>373,158</u>	<u>226,832</u>	<u>146,326</u>
<i>Net Change in Fund Balance</i>	33,442	73,570	40,128
Fund Balance at Beginning of Year	164,361	164,361	0
Prior Year Encumbrances Appropriated	<u>200</u>	<u>200</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$198,003</u></u>	<u><u>\$238,131</u></u>	<u><u>\$40,128</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Homeland Security Fund  
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$622,595	\$210,322	(\$412,273)
Other	11,000	10,527	(473)
<i>Total Revenues</i>	<u>633,595</u>	<u>220,849</u>	<u>(412,746)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Homeland Security			
Fringe Benefits	5,000	0	5,000
Contractual Services	267,374	114,257	153,117
Materials and Supplies	84,224	65,836	18,388
Capital Outlay	260,000	36,085	223,915
Other	2,230	0	2,230
<i>Total Expenditures</i>	<u>618,828</u>	<u>216,178</u>	<u>402,650</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>14,767</u>	<u>4,671</u>	<u>(10,096)</u>
<b>Other Financing Source (Use)</b>			
Advances In	0	125,000	125,000
Advances Out	0	(53,767)	(53,767)
<i>Total Other Financing Source (Use)</i>	<u>0</u>	<u>71,233</u>	<u>71,233</u>
<i>Net Change in Fund Balance</i>	14,767	75,904	61,137
Fund Balance (Deficit) at Beginning of Year	(2,009)	(2,009)	0
Prior Year Encumbrances Appropriated	2,009	2,009	0
<i>Fund Balance at End of Year</i>	<u><u>\$14,767</u></u>	<u><u>\$75,904</u></u>	<u><u>\$61,137</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Juvenile IV-E Reimbursement Fund  
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$87,000	\$118,555	\$31,555
<b>Expenditures</b>			
Current:			
Human Services			
Juvenile VI-E Reimbursement			
Contractual Services	85,000	63,000	22,000
<i>Net Change in Fund Balance</i>	2,000	55,555	53,555
Fund Balance at Beginning of Year	0	0	0
<i>Fund Balance at End of Year</i>	<u>\$2,000</u>	<u>\$55,555</u>	<u>\$53,555</u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Tuberculosis Clinic Fund  
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Property Taxes	\$545,000	\$528,928	(\$16,072)
Charges for Services	90,000	71,874	(18,126)
Intergovernmental	152,500	142,981	(9,519)
Payments in Lieu of Taxes	0	1,982	1,982
Other	80,000	27,805	(52,195)
<i>Total Revenues</i>	<u>867,500</u>	<u>773,570</u>	<u>(93,930)</u>
<b>Expenditures</b>			
Current:			
Health			
Tuberculosis Clinic			
Salaries and Wages	405,290	264,163	141,127
Fringe Benefits	94,171	93,765	406
Contractual Services	134,572	133,430	1,142
Materials and Supplies	235,336	226,089	9,247
Capital Outlay	30,850	27,492	3,358
Other	9,863	9,356	507
<i>Total Expenditures</i>	<u>910,082</u>	<u>754,295</u>	<u>155,787</u>
<i>Net Change in Fund Balance</i>	(42,582)	19,275	61,857
Fund Balance at Beginning of Year	1,157,742	1,157,742	0
Prior Year Encumbrances Appropriated	<u>25,582</u>	<u>25,582</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$1,140,742</u></u>	<u><u>\$1,202,599</u></u>	<u><u>\$61,857</u></u>



Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Block Grants Fund  
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$550	\$550	\$0
Intergovernmental	506,726	280,377	(226,349)
Other	0	289	289
<i>Total Revenues</i>	<u>507,276</u>	<u>281,216</u>	<u>(226,060)</u>
<b>Expenditures</b>			
Current:			
Public Works			
Block Grants			
Salaries and Wages	107,184	105,600	1,584
Fringe Benefits	21,391	20,750	641
Contractual Services	467,543	330,313	137,230
Materials and Supplies	10,443	9,700	743
<i>Total Public Works</i>	<u>606,561</u>	<u>466,363</u>	<u>140,198</u>
Debt Service:			
Principal Retirement	125,000	109,967	15,033
<i>Total Expenditures</i>	<u>731,561</u>	<u>576,330</u>	<u>155,231</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(224,285)</u>	<u>(295,114)</u>	<u>(70,829)</u>
<b>Other Financing Sources (Use)</b>			
Advances In	0	157,000	157,000
Advances Out	0	(117,000)	(117,000)
Proceeds of OWDA Loans	125,000	109,967	(15,033)
Transfers In	6,072	0	(6,072)
<i>Total Other Financing Sources (Use)</i>	<u>131,072</u>	<u>149,967</u>	<u>18,895</u>
<i>Net Change in Fund Balance</i>	<u>(93,213)</u>	<u>(145,147)</u>	<u>(51,934)</u>
Fund Balance at Beginning of Year	116,105	116,105	0
Prior Year Encumbrances Appropriated	<u>37,081</u>	<u>37,081</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$59,973</u></u>	<u><u>\$8,039</u></u>	<u><u>(\$51,934)</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
County Courts Fund  
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$192,650	\$209,622	\$16,972
Fines and Forfeitures	95,500	134,964	39,464
Other	0	74	74
<i>Total Revenues</i>	<u>288,150</u>	<u>344,660</u>	<u>56,510</u>
<b>Expenditures</b>			
Current:			
General Government - Judicial			
County Courts			
Salaries and Wages	54,146	35,706	18,440
Fringe Benefits	26,579	8,391	18,188
Contractual Services	149,453	88,177	61,276
Materials and Supplies	86,462	36,665	49,797
Capital Outlay	229,827	200,304	29,523
Other	6,874	3,500	3,374
<i>Total Expenditures</i>	<u>553,341</u>	<u>372,743</u>	<u>180,598</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(265,191)	(28,083)	237,108
<b>Other Financing Use</b>			
Transfers Out	<u>(2,000)</u>	<u>0</u>	<u>2,000</u>
<i>Net Change in Fund Balance</i>	(267,191)	(28,083)	239,108
Fund Balance at Beginning of Year	1,667,779	1,667,779	0
Prior Year Encumbrances Appropriated	<u>70,260</u>	<u>70,260</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$1,470,848</u></u>	<u><u>\$1,709,956</u></u>	<u><u>\$239,108</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Community Correction Fund  
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$250,826	\$250,826	\$0
<b>Expenditures</b>			
Current:			
Public Safety			
Community Correction			
Salaries and Wages	175,110	175,110	0
Fringe Benefits	69,000	67,133	1,867
Contractual Services	4,831	3,826	1,005
Materials and Supplies	3,475	2,332	1,143
Capital Outlay	3,013	1,525	1,488
<i>Total Expenditures</i>	255,429	249,926	5,503
<i>Excess of Revenues Over (Under) Expenditures</i>	(4,603)	900	5,503
<b>Other Financing Source (Use)</b>			
Advances In	0	13,313	13,313
Advances Out	0	(13,313)	(13,313)
<i>Total Other Financing Source (Use)</i>	0	0	0
<i>Net Change in Fund Balance</i>	(4,603)	900	5,503
Fund Balance at Beginning of Year	4,603	4,603	0
<i>Fund Balance at End of Year</i>	\$0	\$5,503	\$5,503

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Home Detention (Electronic Monitor) Fund  
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$102,000	\$154,280	\$52,280
Intergovernmental	66,098	44,065	(22,033)
Other	0	13,563	13,563
<i>Total Revenues</i>	<u>168,098</u>	<u>211,908</u>	<u>43,810</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Electronic Monitor			
Salaries and Wages	101,688	92,007	9,681
Fringe Benefits	18,278	15,344	2,934
Contractual Services	17,484	13,827	3,657
Materials and Supplies	87,901	87,581	320
Other	1,553	1,186	367
<i>Total Expenditures</i>	<u>226,904</u>	<u>209,945</u>	<u>16,959</u>
<i>Net Change in Fund Balance</i>	(58,806)	1,963	60,769
Fund Balance at Beginning of Year	155,828	155,828	0
Prior Year Encumbrances Appropriated	401	401	0
<i>Fund Balance at End of Year</i>	<u><u>\$97,423</u></u>	<u><u>\$158,192</u></u>	<u><u>\$60,769</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Moving Ohio Forward Fund  
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$235,084	\$235,066	(\$18)
<b>Expenditures</b>			
Current:			
Public Works			
Moving Ohio Forward			
Contractual Services	104,958	104,940	18
<i>Excess of Revenues Over Expenditures</i>	<u>130,126</u>	<u>130,126</u>	<u>0</u>
<b>Other Financing Sources (Use)</b>			
Advances In	0	48,266	48,266
Advances Out	0	(212,366)	(212,366)
Transfers In	3,748	3,748	0
<i>Total Other Financing Sources (Use)</i>	<u>3,748</u>	<u>(160,352)</u>	<u>(164,100)</u>
<i>Net Change in Fund Balance</i>	133,874	(30,226)	(164,100)
Fund Balance at Beginning of Year	3,506	3,506	0
Prior Year Encumbrances Appropriated	<u>26,720</u>	<u>26,720</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$164,100</u></u>	<u><u>\$0</u></u>	<u><u>(\$164,100)</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Ohio Childrens Trust Fund  
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$27,555	\$27,555	\$0
<b>Expenditures</b>			
Current:			
Human Services			
Ohio Childrens Trust			
Contractual Services	27,555	27,555	0
<i>Net Change in Fund Balance</i>	0	0	0
Fund Balance at Beginning of Year	0	0	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Marriage License Fund  
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Licenses and Permits	\$23,000	\$22,540	(\$460)
<b>Expenditures</b>			
Current:			
Health			
Marriage License			
Contractual Services	23,000	22,540	460
<i>Net Change in Fund Balance</i>	0	0	0
Fund Balance at Beginning of Year	0	0	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Political Subdivision Housing Fund  
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$16,000	\$14,031	(\$1,969)
<b>Expenditures</b>			
Current:			
Public Safety			
Political Subdivision Housing			
Contractual Services	<u>26,000</u>	<u>19,000</u>	<u>7,000</u>
<i>Net Change in Fund Balance</i>	(10,000)	(4,969)	5,031
Fund Balance at Beginning of Year	<u>39,052</u>	<u>39,052</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$29,052</u></u>	<u><u>\$34,083</u></u>	<u><u>\$5,031</u></u>



Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Indigent Drivers Alcohol Treatment Fund  
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$20,000	\$36,229	\$16,229
Intergovernmental	800	12,271	11,471
<i>Total Revenues</i>	20,800	48,500	27,700
<b>Expenditures</b>			
Current:			
Human Services			
Indigent Drivers Alcohol Treatment			
Contractual Services	35,787	33,462	2,325
<i>Net Change in Fund Balance</i>	(14,987)	15,038	30,025
Fund Balance at Beginning of Year	182,757	182,757	0
Prior Year Encumbrances Appropriated	3,787	3,787	0
<i>Fund Balance at End of Year</i>	<u>\$171,557</u>	<u>\$201,582</u>	<u>\$30,025</u>

Muskingum County, Ohio  
 Schedule of Revenues, Expenditures, and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Enforcement and Education Fund  
 For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$1,700	\$1,585	(\$115)
<b>Expenditures</b>			
Current:			
Public Safety			
Enforcement and Education			
Other	1,700	920	780
<i>Net Change in Fund Balance</i>	0	665	665
Fund Balance at Beginning of Year	575	575	0
<i>Fund Balance at End of Year</i>	\$575	\$1,240	\$665

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Law Enforcement Fund  
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$10,000	\$4,405	(\$5,595)
Contributions and Donations	2,200	2,200	0
<i>Total Revenues</i>	<u>12,200</u>	<u>6,605</u>	<u>(5,595)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Law Enforcement			
Materials and Supplies	101,500	42,920	58,580
Other	5,700	0	5,700
<i>Total Expenditures</i>	<u>107,200</u>	<u>42,920</u>	<u>64,280</u>
<i>Net Change in Fund Balance</i>	(95,000)	(36,315)	58,685
Fund Balance at Beginning of Year	<u>105,231</u>	<u>105,231</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$10,231</u></u>	<u><u>\$68,916</u></u>	<u><u>\$58,685</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Legal Aid Society Fund  
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$100	\$89	(\$11)
<b>Expenditures</b>			
Current:			
General Government - Judicial			
Legal Aid Society			
Salaries and Wages	100	0	100
<i>Net Change in Fund Balance</i>	0	89	89
Fund Balance at Beginning of Year	588	588	0
<i>Fund Balance at End of Year</i>	\$588	\$677	\$89

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Senior Citizens Levy Fund  
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Property Taxes	\$632,023	\$630,285	(\$1,738)
Intergovernmental	99,362	102,897	3,535
Payments in Lieu of Taxes	3,123	2,394	(729)
Other	0	3,371	3,371
<i>Total Revenues</i>	<u>734,508</u>	<u>738,947</u>	<u>4,439</u>
<b>Expenditures</b>			
Current:			
Human Services			
Senior Citizens Levy			
Salaries and Wages	549,231	529,354	19,877
Fringe Benefits	200,208	196,967	3,241
Contractual Services	26,037	24,580	1,457
<i>Total Expenditures</i>	<u>775,476</u>	<u>750,901</u>	<u>24,575</u>
<i>Net Change in Fund Balance</i>	(40,968)	(11,954)	29,014
Fund Balance at Beginning of Year	<u>501,611</u>	<u>501,611</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$460,643</u></u>	<u><u>\$489,657</u></u>	<u><u>\$29,014</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Felony Delinquent Care and Custody Fund  
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$386,169	\$239,497	(\$146,672)
Other	0	1,369	1,369
<i>Total Revenues</i>	<u>386,169</u>	<u>240,866</u>	<u>145,303</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Specialized Probation			
Salaries and Wages	173,250	107,456	65,794
Fringe Benefits	119,891	75,329	44,562
Contractual Services	110,879	44,909	65,970
<i>Total Expenditures</i>	<u>404,020</u>	<u>227,694</u>	<u>176,326</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(17,851)</u>	<u>13,172</u>	<u>31,023</u>
<b>Other Financing Use</b>			
Transfers Out	(138,178)	0	138,178
<i>Net Change in Fund Balance</i>	(156,029)	13,172	169,201
Fund Balance at Beginning of Year	152,690	152,690	0
Prior Year Encumbrances Appropriated	11,954	11,954	0
<i>Fund Balance at End of Year</i>	<u><u>\$8,615</u></u>	<u><u>\$177,816</u></u>	<u><u>\$169,201</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Drug Law Enforcement Fund  
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$3,600	\$3,225	(\$375)
<b>Expenditures</b>			
Current:			
Public Safety			
Drug Law Enforcement			
Capital Outlay	13,000	0	13,000
Other	13,000	3,050	9,950
<i>Total Expenditures</i>	26,000	3,050	22,950
<i>Net Change in Fund Balance</i>	(22,400)	175	22,575
Fund Balance at Beginning of Year	24,881	24,881	0
<i>Fund Balance at End of Year</i>	\$2,481	\$25,056	\$22,575

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Indigent Guardianship Fund  
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$12,000	\$10,570	(\$1,430)
Other	1,000	70	(930)
<i>Total Revenues</i>	13,000	10,640	(2,360)
<b>Expenditures</b>			
Current:			
Human Services			
Indigent Guardianship			
Contractual Services	13,000	10,640	2,360
<i>Net Change in Fund Balance</i>	0	0	0
Fund Balance at Beginning of Year	417	417	0
<i>Fund Balance at End of Year</i>	\$417	\$417	\$0



Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Victim of Criminals Fund  
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$51,452	\$40,401	(\$11,051)
<b>Expenditures</b>			
Current:			
Public Safety			
Victim of Criminals			
Salaries and Wages	51,350	51,350	0
<i>Excess of Revenues Over (Under) Expenditures</i>	102	(10,949)	(11,051)
<b>Other Financing Sources (Use)</b>			
Advances In	0	17,672	17,672
Advances Out	0	(23,554)	(23,554)
Transfers In	0	9,478	9,478
<i>Total Other Financing Sources (Use)</i>	0	3,596	3,596
<i>Net Change in Fund Balance</i>	102	(7,353)	(7,455)
Fund Balance at Beginning of Year	7,353	7,353	0
<i>Fund Balance at End of Year</i>	\$7,455	\$0	(\$7,455)

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Sheriff Commissary Fund  
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$322,000	\$343,019	\$21,019
Other	0	163	163
<i>Total Revenues</i>	<u>322,000</u>	<u>343,182</u>	<u>21,182</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Sheriff Commissary			
Salaries and Wages	22,500	20,571	1,929
Fringe Benefits	14,000	10,485	3,515
Contractual Services	45,500	19,365	26,135
Materials and Supplies	257,987	251,802	6,185
Capital Outlay	45,000	28,831	16,169
<i>Total Expenditures</i>	<u>384,987</u>	<u>331,054</u>	<u>53,933</u>
<i>Net Change in Fund Balance</i>	(62,987)	12,128	75,115
Fund Balance at Beginning of Year	85,405	85,405	0
Prior Year Encumbrances Appropriated	<u>11,487</u>	<u>11,487</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$33,905</u></u>	<u><u>\$109,020</u></u>	<u><u>\$75,115</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Children Services Christmas Fund  
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Contributions and Donations	\$10,000	\$13,450	\$3,450
<b>Expenditures</b>			
Current:			
Human Services			
Children Services			
Materials and Supplies	<u>42,572</u>	<u>16,792</u>	<u>25,780</u>
<i>Net Change in Fund Balance</i>	(32,572)	(3,342)	29,230
Fund Balance at Beginning of Year	110,965	110,965	0
Prior Year Encumbrances Appropriated	<u>7,572</u>	<u>7,572</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$85,965</u></u>	<u><u>\$115,195</u></u>	<u><u>\$29,230</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Mental Health Levy Fund  
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Property Taxes	\$1,041,600	\$1,041,600	\$0
Intergovernmental	202,802	202,802	0
Payments in Lieu of Taxes	4,318	4,318	0
<i>Total Revenues</i>	1,248,720	1,248,720	0
<b>Expenditures</b>			
Intergovernmental			
Contractual Services	1,248,720	1,248,720	0
<i>Net Change in Fund Balance</i>	0	0	0
Fund Balance at Beginning of Year	0	0	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Sheriff Levy Fund  
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Property Taxes	\$448,700	\$418,248	(\$30,452)
Intergovernmental	42,300	43,755	1,455
Payments in Lieu of Taxes	0	1,989	1,989
Other	2,000	3,454	1,454
<i>Total Revenues</i>	<u>493,000</u>	<u>467,446</u>	<u>(25,554)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Sheriff Department			
Salaries and Wages	395,500	319,648	75,852
Fringe Benefits	175,500	136,840	38,660
Contractual Services	12,000	9,485	2,515
<i>Total Expenditures</i>	<u>583,000</u>	<u>465,973</u>	<u>117,027</u>
<i>Net Change in Fund Balance</i>	(90,000)	1,473	91,473
Fund Balance at Beginning of Year	<u>236,968</u>	<u>236,968</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$146,968</u></u>	<u><u>\$238,441</u></u>	<u><u>\$91,473</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Motor Vehicle and Gasoline Tax Fund  
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Permissive Motor Vehicle License Tax	\$460,000	\$479,479	\$19,479
Licenses and Permits	6,500	7,725	1,225
Fines and Forfeitures	60,000	64,298	4,298
Intergovernmental	4,900,000	4,958,029	58,029
Interest	2,000	831	(1,169)
Contributions and Donations	1,900	1,980	80
Other	102,600	37,176	(65,424)
<i>Total Revenues</i>	<u>5,533,000</u>	<u>5,549,518</u>	<u>16,518</u>
<b>Expenditures</b>			
Current:			
Public Works			
Engineer			
Salaries and Wages	1,920,174	1,909,706	10,468
Fringe Benefits	737,725	728,854	8,871
Contractual Services	510,148	470,358	39,790
Materials and Supplies	2,215,858	2,151,113	64,745
Capital Outlay	67,000	66,545	455
Other	126,603	92,079	34,524
<i>Total Public Works</i>	<u>5,577,508</u>	<u>5,418,655</u>	<u>158,853</u>
Debt Service:			
Principal Retirement	154,000	153,813	187
Interest and Fiscal Charges	7,091	7,091	0
<i>Total Debt Service</i>	<u>161,091</u>	<u>160,904</u>	<u>187</u>
<i>Total Expenditures</i>	<u>5,738,599</u>	<u>5,579,559</u>	<u>159,040</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(205,599)</u>	<u>(30,041)</u>	<u>175,558</u>
<b>Other Financing Source (Use)</b>			
Transfers In	550,100	0	(550,100)
Transfers Out	(929,100)	(379,037)	550,063
<i>Total Other Financing Source (Use)</i>	<u>(379,000)</u>	<u>(379,037)</u>	<u>(37)</u>
<i>Net Change in Fund Balance</i>	(584,599)	(409,078)	175,521
Fund Balance at Beginning of Year	885,114	885,114	0
Prior Year Encumbrances Appropriated	243,459	243,459	0
<i>Fund Balance at End of Year</i>	<u>\$543,974</u>	<u>\$719,495</u>	<u>\$175,521</u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Law Library Resources Fund  
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$153,450	\$145,880	(\$7,570)
Other	200	1,118	918
<i>Total Revenues</i>	<u>153,650</u>	<u>146,998</u>	<u>(6,652)</u>
<b>Expenditures</b>			
Current:			
Judicial			
Law Library			
Salaries and Wages	6,760	6,700	60
Fringe Benefits	1,151	1,103	48
Contractual Services	219,232	197,825	21,407
Materials and Supplies	451	0	451
Capital Outlay	4,484	4,484	0
<i>Total Expenditures</i>	<u>232,078</u>	<u>210,112</u>	<u>21,966</u>
<i>Net Change in Fund Balance</i>	(78,428)	(63,114)	15,314
Fund Balance at Beginning of Year	209,419	209,419	0
Prior Year Encumbrances Appropriated	<u>18,428</u>	<u>18,428</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$149,419</u></u>	<u><u>\$164,733</u></u>	<u><u>\$15,314</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Juvenile Detention Fund  
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
<i>Total Revenues</i>	\$0	\$0	\$0
<b>Expenditures</b>			
Current:			
General Government - Judicial			
Juvenile Court			
Fringe Benefits	1,000	0	1,000
Contractual Services	13,631	0	13,631
Materials and Supplies	1,000	0	1,000
Capital Outlay	21,176	12,949	8,227
Other	215	0	215
<i>Total Expenditures</i>	37,022	12,949	24,073
<i>Net Change in Fund Balance</i>	(37,022)	(12,949)	24,073
Fund Balance at Beginning of Year	37,022	37,022	0
<i>Fund Balance at End of Year</i>	\$0	\$24,073	\$24,073



Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Concealed Weapon Fund  
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Licenses and Permits	\$53,000	\$51,935	(\$1,065)
Other	0	109	109
<i>Total Revenues</i>	<u>53,000</u>	<u>52,044</u>	<u>(956)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Sheriff			
Salaries and Wages	24,900	22,352	2,548
Fringe Benefits	7,100	4,148	2,952
Contractual Services	33,900	23,946	9,954
Materials and Supplies	15,344	5,113	10,231
<i>Total Expenditures</i>	<u>81,244</u>	<u>55,559</u>	<u>25,685</u>
<i>Net Change in Fund Balance</i>	(28,244)	(3,515)	24,729
Fund Balance at Beginning of Year	25,999	25,999	0
Prior Year Encumbrances Appropriated	2,344	2,344	0
<i>Fund Balance at End of Year</i>	<u>\$99</u>	<u>\$24,828</u>	<u>\$24,729</u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Wireless 911 Fund  
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$167,558	\$167,558	\$0
Other	0	477	477
<i>Total Revenues</i>	<u>167,558</u>	<u>168,035</u>	<u>477</u>
<b>Expenditures</b>			
Current:			
Public Safety			
911 Wireless Fund			
Salaries and Wages	80,500	71,771	8,729
Fringe Benefits	41,000	32,677	8,323
Contractual Services	45,687	33,439	12,248
Materials and Supplies	7,000	1,792	5,208
Capital Outlay	5,000	0	5,000
<i>Total Expenditures</i>	<u>179,187</u>	<u>139,679</u>	<u>39,508</u>
<i>Net Change in Fund Balance</i>	(11,629)	28,356	39,985
Fund Balance at Beginning of Year	404,059	404,059	0
Prior Year Encumbrances Appropriated	687	687	0
<i>Fund Balance at End of Year</i>	<u><u>\$393,117</u></u>	<u><u>\$433,102</u></u>	<u><u>\$39,985</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Brandywine Loop Extension Fund  
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Payment in Lieu of Taxes	\$68,477	\$68,477	\$0
<b>Expenditures</b>			
Debt Service:			
Principal Retirement	35,000	35,000	0
Interest and Fiscal Charges	27,275	27,275	0
<i>Total Expenditures</i>	62,275	62,275	0
<i>Excess of Revenues Over Expenditures</i>	6,202	6,202	0
<b>Other Financing Source (Use)</b>			
Transfers In	65,000	0	(65,000)
Transfers Out	(68,477)	0	68,477
<i>Total Other Financing Source (Use)</i>	(3,477)	0	3,477
<i>Net Change in Fund Balance</i>	2,725	6,202	3,477
Fund Balance at Beginning of Year	142,746	142,746	0
<i>Fund Balance at End of Year</i>	\$145,471	\$148,948	\$3,477

## NONMAJOR DEBT SERVICE FUNDS

---

The debt service funds are used to account for the accumulation of financial resources for, and the payment of, general long-term debt principal, interest, and related costs. The following are reported as nonmajor debt service funds:

Debt Service Fund - To account for rent monies from the Department of Job and Family Services, payments from the County Fairboard, and transfers from other governmental funds restricted for the retirement of County general obligation bonds and bond anticipation notes.

Special Assessment Debt Service Fund - To account for restricted special assessment revenue used for the repayment of OWDA and bonded special assessment debt.

Muskingum County, Ohio  
Combining Balance Sheet  
Nonmajor Debt Service Funds  
December 31, 2014

	Debt Service	Special Assessment Debt Service	Total Nonmajor Debt Service Funds
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$44,299	\$11,260	\$55,559
Receivables:			
Special Assessments	0	252,763	252,763
Loans	208,229	0	208,229
<i>Total Assets</i>	<u>\$252,528</u>	<u>\$264,023</u>	<u>\$516,551</u>
<b>Deferred Inflows of Resources</b>			
Unavailable Revenue	\$0	\$252,763	\$252,763
<b>Fund Balances</b>			
Restricted to Debt Service	252,528	11,260	263,788
<i>Total Deferred Inflows of Resources and Fund Balances</i>	<u>\$252,528</u>	<u>\$264,023</u>	<u>\$516,551</u>

Muskingum County, Ohio  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2014

	Debt Service	Special Assessment Debt Service	Total Nonmajor Debt Service Funds
<b>Revenues</b>			
Special Assessments	\$0	\$32,523	\$32,523
Intergovernmental	11,380	0	11,380
Interest	0	4,912	4,912
Rent	198,731	0	198,731
<i>Total Revenues</i>	210,111	37,435	247,546
<b>Expenditures</b>			
Debt Service:			
Principal Retirement	1,148,710	70,884	1,219,594
Interest and Fiscal Charges	275,619	20,658	296,277
<i>Total Expenditures</i>	1,424,329	91,542	1,515,871
<i>Excess of Revenues Under Expenditures</i>	(1,214,218)	(54,107)	(1,268,325)
<b>Other Financing Source (Use)</b>			
Transfers In	1,189,683	42,607	1,232,290
Transfers Out	0	(9,833)	(9,833)
<i>Total Other Financing Source (Use)</i>	1,189,683	32,774	1,222,457
<i>Net Change in Fund Balances</i>	(24,535)	(21,333)	(45,868)
Fund Balances at Beginning of Year	277,063	32,593	309,656
<i>Fund Balances at End of Year</i>	\$252,528	\$11,260	\$263,788

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Debt Service Fund  
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$36,000	\$36,380	\$380
Rent	214,515	198,731	(15,784)
<i>Total Revenues</i>	<u>250,515</u>	<u>235,111</u>	<u>(15,404)</u>
<b>Expenditures</b>			
Debt Service:			
Principal Retirement	1,148,710	1,148,710	0
Interest and Fiscal Charges	275,619	275,619	0
<i>Total Expenditures</i>	<u>1,424,329</u>	<u>1,424,329</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(1,173,814)	(1,189,218)	(15,404)
<b>Other Financing Source</b>			
Transfers In	1,178,565	1,189,683	11,118
<i>Net Change in Fund Balance</i>	4,751	465	(4,286)
Fund Balance at Beginning of Year	<u>43,834</u>	<u>43,834</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$48,585</u></u>	<u><u>\$44,299</u></u>	<u><u>(\$4,286)</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Special Assessment Debt Service Fund  
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Special Assessments	\$30,588	\$32,523	\$1,935
Interest	4,912	4,912	0
<i>Total Revenues</i>	<u>35,500</u>	<u>37,435</u>	<u>1,935</u>
<b>Expenditures</b>			
Debt Service:			
Principal Retirement	70,884	70,884	0
Interest and Fiscal Charges	20,838	20,658	180
<i>Total Expenditures</i>	<u>91,722</u>	<u>91,542</u>	<u>180</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(56,222)</u>	<u>(54,107)</u>	<u>2,115</u>
<b>Other Financing Source (Use)</b>			
Transfers In	46,687	42,607	(4,080)
Transfers Out	(9,833)	(9,833)	0
<i>Total Other Financing Source (Use)</i>	<u>36,854</u>	<u>32,774</u>	<u>(4,080)</u>
<i>Net Change in Fund Balance</i>	<u>(19,368)</u>	<u>(21,333)</u>	<u>(1,965)</u>
Fund Balance at Beginning of Year	<u>32,593</u>	<u>32,593</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$13,225</u></u>	<u><u>\$11,260</u></u>	<u><u>(\$1,965)</u></u>



## NONMAJOR CAPITAL PROJECTS FUNDS

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The capital projects funds are used to account for financial resources to be used for the acquisition of major capital facilities (other than those financed by proprietary funds). The following are reported as nonmajor capital projects funds:

Issue II Fund - To account for restricted capital grants received from the Ohio Public Works Commission for bridge and road improvement projects.

Highway Fund - To account for restricted federal money received for the repair and construction of roads and bridges within the County.

Starlight Permanent Improvements Fund - To account for revenues received from an operating levy restricted for permanent improvements at the Starlight School.

Muskingum County, Ohio  
Combining Balance Sheet  
Nonmajor Capital Projects Funds  
December 31, 2014

	Issue II	Highway	Starlight Permanent Improvements	Total Nonmajor Capital Projects Funds
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,546	\$105,000	\$1,163,199	\$1,270,745
<b>Liabilities</b>				
Accounts Payable	\$0	\$0	\$19,888	\$19,888
Contracts Payable	2,546	0	49,242	51,788
Retainage Payable	0	0	4,198	4,198
<i>Total Liabilities</i>	2,546	0	73,328	75,874
<b>Fund Balances</b>				
Restricted to:				
Roads and Bridges	0	105,000	0	105,000
Capital Outlay	0	0	1,089,871	1,089,871
<i>Total Fund Balances</i>	0	105,000	1,089,871	1,194,871
<i>Total Deferred Inflows of Resources and Fund Balances</i>	\$2,546	\$105,000	\$1,163,199	\$1,270,745

Muskingum County, Ohio  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2014

	<u>Issue II</u>	<u>Highway</u>	<u>Starlight Permanent Improvements</u>	<u>Total Nonmajor Capital Projects Funds</u>
<b>Revenues</b>				
Intergovernmental	\$815,485	\$471,360	\$0	\$1,286,845
<b>Expenditures</b>				
Current:				
Public Works	0	330,169	0	330,169
Human Services	0	0	456,804	456,804
Capital Outlay	<u>1,398,461</u>	<u>361,191</u>	<u>0</u>	<u>1,759,652</u>
<i>Total Expenditures</i>	<u>1,398,461</u>	<u>691,360</u>	<u>456,804</u>	<u>2,546,625</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(582,976)</u>	<u>(220,000)</u>	<u>(456,804)</u>	<u>(1,259,780)</u>
<b>Other Financing Sources</b>				
OPWC Loans Issued	338,939	0	0	338,939
Transfers In	<u>244,037</u>	<u>135,000</u>	<u>0</u>	<u>379,037</u>
<i>Total Other Financing Sources (Use)</i>	<u>582,976</u>	<u>135,000</u>	<u>0</u>	<u>717,976</u>
<i>Net Change in Fund Balances</i>	0	(85,000)	(456,804)	(541,804)
Fund Balances at Beginning of Year	<u>0</u>	<u>190,000</u>	<u>1,546,675</u>	<u>1,736,675</u>
<i>Fund Balances at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$105,000</u></u>	<u><u>\$1,089,871</u></u>	<u><u>\$1,194,871</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Issue II Fund  
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$816,000	\$815,485	(\$515)
<b>Expenditures</b>			
Capital Outlay			
Issue II			
Capital Outlay	<u>1,398,461</u>	<u>1,398,461</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(582,461)	(582,976)	(515)
<b>Other Financing Sources</b>			
Proceeds of OPWC Loans	338,939	338,939	0
Transfers In	<u>265,000</u>	<u>244,037</u>	<u>(20,963)</u>
<i>Total Other Financing Sources</i>	<u>603,939</u>	<u>582,976</u>	<u>(20,963)</u>
<i>Net Change in Fund Balance</i>	21,478	0	(21,478)
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$21,478</u></u>	<u><u>\$0</u></u>	<u><u>(\$21,478)</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Highway Fund  
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$633,574	\$471,360	(\$162,214)
<b>Expenditures</b>			
Current:			
Public Works			
Highway Fund			
Contractual Services	330,169	330,169	0
Capital Outlay			
Highway Fund			
Contractual Services	464,684	304,191	160,493
Capital Outlay	57,000	57,000	0
<i>Total Expenditures</i>	851,853	691,360	160,493
<i>Excess of Revenues Under Expenditures</i>	(218,279)	(220,000)	(1,721)
<b>Other Financing Source</b>			
Transfers In	130,000	135,000	5,000
<i>Net Change in Fund Balance</i>	(88,279)	(85,000)	3,279
Fund Balance at Beginning of Year	190,000	190,000	0
<i>Fund Balance at End of Year</i>	\$101,721	\$105,000	\$3,279

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Starlight Permanent Improvements Fund  
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
<i>Total Revenues</i>	\$0	\$0	\$0
<b>Expenditures</b>			
Current:			
Human Services			
Starlight Permanent Improvements			
Contractual Services	728,500	676,693	51,807
<i>Excess of Revenues Over (Under) Expenditures</i>	(728,500)	(676,693)	51,807
<b>Other Financing Source</b>			
Transfers In	250,000	0	(250,000)
<i>Net Change in Fund Balance</i>	(478,500)	(676,693)	(198,193)
Fund Balance at Beginning of Year	1,535,175	1,535,175	0
Prior Year Encumbrances Appropriated	11,500	11,500	0
<i>Fund Balance at End of Year</i>	<u>\$1,068,175</u>	<u>\$869,982</u>	<u>(\$198,193)</u>

## ENTERPRISE FUNDS

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The enterprise funds are maintained to account for the operations of county government that provide goods or services to the general public in a manner similar to private business enterprises.

The following are included in enterprise funds:

Sewer Fund - To account for sanitary sewer services provided to individuals and commercial users. The costs of providing these services are financed primarily through user charges.

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

Muskingum County, Ohio  
Schedule of Revenues, Expenses, and Changes  
In Fund Equity - Budget (Non-GAAP Basis) and Actual  
Sewer Fund  
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$4,466,276	\$4,372,814	(\$93,462)
Tap-In Fees	309,747	357,747	48,000
Grants	1,100,000	0	(1,100,000)
Proceeds from OWDA Loans	3,169,517	0	(3,169,517)
Other	15,000	4,782	(10,218)
<i>Total Revenues</i>	<u>9,060,540</u>	<u>4,735,343</u>	<u>(4,325,197)</u>
<b>Expenses</b>			
Personal Services	398,633	387,043	11,590
Contractual Services	7,353,218	3,758,370	3,594,848
Materials and Supplies	176,917	151,253	25,664
Capital Outlay	549,967	430,868	119,099
Other Operating Expenses	41,363	35,751	5,612
Debt Service:			
Principal Retirement	1,024,613	1,024,613	0
Interest and Fiscal Charges	772,638	772,638	0
<i>Total Expenses</i>	<u>10,317,349</u>	<u>6,560,536</u>	<u>3,756,813</u>
<i>Excess of Revenues Under Expenses</i>	(1,256,809)	(1,825,193)	(568,384)
Transfers In	3,855,248	17,041	(3,838,207)
Transfers Out	(2,400,000)	(39,541)	2,360,459
<i>Net Change in Fund Equity</i>	198,439	(1,847,693)	(2,046,132)
Fund Equity at Beginning of Year	4,436,261	4,436,261	0
Prior Year Encumbrances Appropriated	688,896	688,896	0
<i>Fund Equity at End of Year</i>	<u>\$5,323,596</u>	<u>\$3,277,464</u>	<u>(\$2,046,132)</u>



Muskingum County, Ohio  
Schedule of Revenues, Expenses, and Changes  
In Fund Equity - Budget (Non-GAAP Basis) and Actual  
Water Fund  
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$4,152,083	\$4,005,441	(\$146,642)
Tap-In Fees	70,725	82,625	11,900
Grants	1,073,880	528,681	(545,199)
Utility Deposits Received	25,000	20,700	(4,300)
Proceeds from OWDA Loans	4,387,500	2,416,635	(1,970,865)
Other	90,000	59,713	(30,287)
<i>Total Revenues</i>	<u>9,799,188</u>	<u>7,113,795</u>	<u>(2,685,393)</u>
<b>Expenses</b>			
Personal Services	880,739	839,493	41,246
Contractual Services	6,095,003	4,643,975	1,451,028
Materials and Supplies	933,444	793,500	139,944
Capital Outlay	183,000	82,440	100,560
Other Operating Expenses	11,500	8,232	3,268
Utility Deposits Returned	3,500	1,872	1,628
Utility Deposits Applied	26,469	13,578	12,891
Debt Service:			
Principal Retirement	917,826	870,291	47,535
Interest and Fiscal Charges	210,421	205,823	4,598
<i>Total Expenses</i>	<u>9,261,902</u>	<u>7,459,204</u>	<u>1,802,698</u>
<i>Excess of Revenues Over (Under) Expenses</i>	537,286	(345,409)	(882,695)
Transfers In	1,893,870	7,208	(1,886,662)
Transfers Out	(860,000)	(3,066)	856,934
<i>Net Change in Fund Equity</i>	1,571,156	(341,267)	(1,912,423)
Fund Equity at Beginning of Year	2,570,053	2,570,053	0
Prior Year Encumbrances Appropriated	645,654	645,654	0
<i>Fund Equity at End of Year</i>	<u><u>\$4,786,863</u></u>	<u><u>\$2,874,440</u></u>	<u><u>(\$1,912,423)</u></u>

## INTERNAL SERVICE FUNDS

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

Self-Insurance Health Fund - To account for employee health care benefits and claims related to this self-insurance program.

Self-Insurance Workers' Compensation Fund - To account for claims and administrative expenses of the County's workers' compensation retrospective-rating program.

Muskingum County, Ohio  
Combining Statement of Fund Net Position  
Internal Service Funds  
December 31, 2014

	Self-Insurance Health	Self-Insurance Workers' Compensation	Totals
<b>Assets</b>			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$2,788,722	\$2,352,371	\$5,141,093
Receivables:			
Accounts	64,467	0	64,467
Interfund	0	446,500	446,500
<i>Total Assets</i>	<i>2,853,189</i>	<i>2,798,871</i>	<i>5,652,060</i>
<b>Liabilities</b>			
Current Liabilities:			
Intergovernmental Payable	0	444,521	444,521
Claims Payable	809,558	182,924	992,482
<i>Total Current Liabilities</i>	809,558	627,445	1,437,003
Long-Term Liabilities (Net of Current Portion):			
Claims Payable	0	125,065	125,065
<i>Total Liabilities</i>	<i>809,558</i>	<i>752,510</i>	<i>1,562,068</i>
<b>Net Position</b>			
Unrestricted	<u>\$2,043,631</u>	<u>\$2,046,361</u>	<u>\$4,089,992</u>

Muskingum County, Ohio  
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position  
Internal Service Funds  
For the Year Ended December 31, 2014

	Self-Insurance Health	Self-Insurance Workers' Compensation	Totals
<b>Operating Revenues</b>			
Charges for Services	\$9,155,762	\$493,695	\$9,649,457
Other	0	6,692	6,692
<i>Total Operating Revenues</i>	<u>9,155,762</u>	<u>500,387</u>	<u>9,656,149</u>
<b>Operating Expenses</b>			
Contractual Services	1,691,964	251,303	1,943,267
Claims	6,018,746	210,184	6,228,930
Other	0	20,000	20,000
<i>Total Operating Expenses</i>	<u>7,710,710</u>	<u>481,487</u>	<u>8,192,197</u>
<i>Change in Net Position</i>	1,445,052	18,900	1,463,952
Net Position Beginning of Year	<u>598,579</u>	<u>2,027,461</u>	<u>2,626,040</u>
<i>Net Position End of Year</i>	<u><u>\$2,043,631</u></u>	<u><u>\$2,046,361</u></u>	<u><u>\$4,089,992</u></u>

Muskingum County, Ohio  
Combining Statement of Cash Flows  
Internal Service Funds  
For the Year Ended December 31, 2014

	Self-Insurance Health	Self-Insurance Workers' Compensation	Totals
<b>Increase (Decrease) in Cash and Cash Equivalents</b>			
<b>Cash Flows from Operating Activities</b>			
Cash Received from Transactions with Other Funds	\$9,158,789	\$495,017	\$9,653,806
Cash Received from Other Operating Revenues	0	6,692	6,692
Cash Payments for Goods and Services	(1,691,964)	(253,803)	(1,945,767)
Cash Payments for Claims	(6,317,965)	(95,912)	(6,413,877)
Cash Payments for Other Operating Expenses	0	(20,000)	(20,000)
<i>Net Cash Provided by Operating Activities</i>	1,148,860	131,994	1,280,854
Cash and Cash Equivalents Beginning of Year	1,639,862	2,220,377	3,860,239
<i>Cash and Cash Equivalents End of Year</i>	\$2,788,722	\$2,352,371	\$5,141,093
<b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</b>			
Operating Income	\$1,445,052	\$18,900	\$1,463,952
Changes in Assets:			
Decrease in Intergovernmental Receivable	0	2,636	2,636
Increase in Accounts Receivable	(15,760)	0	(15,760)
Decrease in Interfund Receivable	0	1,322	1,322
Changes in Liabilities:			
Increase in Intergovernmental Payable	0	82,015	82,015
Increase (Decrease) in Claims Payable	(280,432)	27,121	(253,311)
<i>Net Cash Provided by Operating Activities</i>	\$1,148,860	\$131,994	\$1,280,854

Muskingum County, Ohio  
Schedule of Revenues, Expenses, and Changes  
In Fund Equity - Budget (Non-GAAP Basis) and Actual  
Self-Insurance Health Fund  
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$9,878,500	\$9,158,789	(\$719,711)
<b>Expenses</b>			
Contractual Services	1,908,674	1,691,964	216,710
Claims	8,720,556	6,982,484	1,738,072
Other	328,310	0	328,310
<i>Total Expenses</i>	<u>10,957,540</u>	<u>8,674,448</u>	<u>2,283,092</u>
<i>Net Change in Fund Equity</i>	(1,079,040)	484,341	1,563,381
Fund Equity at Beginning of Year	745,022	745,022	0
Prior Year Encumbrances Appropriated	<u>894,840</u>	<u>894,840</u>	<u>0</u>
<i>Fund Equity at End of Year</i>	<u><u>\$560,822</u></u>	<u><u>\$2,124,203</u></u>	<u><u>\$1,563,381</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenses, and Changes  
In Fund Equity - Budget (Non-GAAP Basis) and Actual  
Self-Insurance Workers' Compensation Fund  
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$750,000	\$495,017	(\$254,983)
Other	0	6,692	6,692
<i>Total Revenues</i>	<u>750,000</u>	<u>501,709</u>	<u>(248,291)</u>
<b>Expenses</b>			
Contractual Services	407,192	253,803	153,389
Claims	552,808	95,912	456,896
Other	244,000	20,000	224,000
<i>Total Expenses</i>	<u>1,204,000</u>	<u>369,715</u>	<u>834,285</u>
<i>Net Change in Fund Equity</i>	(454,000)	131,994	585,994
Fund Equity at Beginning of Year	<u>2,220,377</u>	<u>2,220,377</u>	0
<i>Fund Equity at End of Year</i>	<u><u>\$1,766,377</u></u>	<u><u>\$2,352,371</u></u>	<u><u>\$585,994</u></u>

## AGENCY FUNDS

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Agency funds are purely custodial (assets equal liabilities) and thus do not involve the measurement of results of operations. The following is a description of the County's agency funds:

Taxes Agency Fund - To account for the collection and distribution of various taxes.

Undivided State Monies Fund - To account for the collection and distribution of local government, local government revenue assistance, gasoline tax, and motor vehicle license monies.

Payroll Fund - To account for payroll, payroll taxes, and other related payroll deductions accumulated for payment to other governmental units and private organizations.

Health Fund - To account for the funds and subfunds of the Board of Health for which the County Auditor is ex-officio fiscal agent.

ADAMH Board (Muskingum Area Board of Alcohol, Drug Addiction, and Mental Health Services) Fund - To account for all revenues and related expenditures for the Six County Alcohol, Drug Addiction, and Mental Health Board for which Muskingum County is the fiscal agent.

Child Support Enforcement Fund - To account for the collection of alimony and child support payments and the distribution of such monies to the court-designated recipients.

Court Fund - To account for Clerk of Courts, Probate, Juvenile, and County Court receipts.

### Other Agency Funds

State of Ohio Fund	Family and Children First Fund
Local Emergency Planning Fund	Federally Owned Entitlement
Fines Fund	Land Fund
Escrow Fund	Powelson Wildlife Fund
Hotel Lodging Tax Fund	USDA Forest Service Fund
Soil and Water Fund	Ohio Elections Commission Fund
Sheriff Fund	Muskingum County Park
Children Services Fund	Commission Fund
Port Authority Fund	Recorder Housing Trust Fund
	Law Enforcement Trust Fund



Muskingum County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds  
For the Year Ended December 31, 2014

	Balance 1/1/14	Additions	Reductions	Balance 12/31/14
<b>Taxes Agency</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,951,544	\$78,406,923	\$77,928,739	\$3,429,728
Receivables:				
Intergovernmental	3,289,269	3,393,693	3,289,269	3,393,693
Accounts	3,934,292	3,369,670	3,934,292	3,369,670
Property Taxes	70,038,271	71,441,220	70,038,271	71,441,220
Payments in Lieu of Taxes	193,705	124,969	193,705	124,969
<i>Total Assets</i>	<u>\$80,407,081</u>	<u>\$156,736,475</u>	<u>\$155,384,276</u>	<u>\$81,759,280</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$80,407,081	\$156,736,475	\$155,384,276	\$81,759,280
<i>Total Liabilities</i>	<u>\$80,407,081</u>	<u>\$156,736,475</u>	<u>\$155,384,276</u>	<u>\$81,759,280</u>
<b>Undivided State Monies</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$11,066,187	\$11,066,187	\$0
Receivables:				
Permissive Motor Vehicle License Tax	3,868	4,133	3,868	4,133
Intergovernmental	3,046,556	3,148,211	3,046,556	3,148,211
<i>Total Assets</i>	<u>\$3,050,424</u>	<u>\$14,218,531</u>	<u>\$14,116,611</u>	<u>\$3,152,344</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$3,050,424	\$14,218,531	\$14,116,611	\$3,152,344
<i>Total Liabilities</i>	<u>\$3,050,424</u>	<u>\$14,218,531</u>	<u>\$14,116,611</u>	<u>\$3,152,344</u>
<b>Payroll</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$149,121	\$14,664,285	\$14,661,583	\$151,823
<i>Total Assets</i>	<u>\$149,121</u>	<u>\$14,664,285</u>	<u>\$14,661,583</u>	<u>\$151,823</u>
<b>Liabilities</b>				
Deposits Held and Due to Others	\$149,121	\$14,664,285	\$14,661,583	\$151,823
<i>Total Liabilities</i>	<u>\$149,121</u>	<u>\$14,664,285</u>	<u>\$14,661,583</u>	<u>\$151,823</u>

(continued)

Muskingum County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (Continued)  
For the Year Ended December 31, 2014

	Balance 1/1/14	Additions	Reductions	Balance 12/31/14
<b>Health</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$4,868,074	\$5,767,556	\$5,147,311	\$5,488,319
Receivables:				
Intergovernmental	157,739	157,522	157,739	157,522
Property Taxes	2,285,259	2,503,549	2,285,259	2,503,549
Payments in Lieu of Taxes	6,163	5,168	6,163	5,168
<i>Total Assets</i>	<u>\$7,317,235</u>	<u>\$8,433,795</u>	<u>\$7,596,472</u>	<u>\$8,154,558</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$7,317,235	\$8,433,795	\$7,596,472	\$8,154,558
<i>Total Liabilities</i>	<u>\$7,317,235</u>	<u>\$8,433,795</u>	<u>\$7,596,472</u>	<u>\$8,154,558</u>
<b>ADAMH Board</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$6,349,381	\$8,298,116	\$7,944,155	\$6,703,342
<i>Total Assets</i>	<u>\$6,349,381</u>	<u>\$8,298,116</u>	<u>\$7,944,155</u>	<u>\$6,703,342</u>
<b>Liabilities</b>				
Undistributed Monies	\$6,349,381	\$8,298,116	\$7,944,155	\$6,703,342
<i>Total Liabilities</i>	<u>\$6,349,381</u>	<u>\$8,298,116</u>	<u>\$7,944,155</u>	<u>\$6,703,342</u>
<b>Child Support Enforcement</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$12,229	\$1,555,054	\$1,538,212	\$29,071
<i>Total Assets</i>	<u>\$12,229</u>	<u>\$1,555,054</u>	<u>\$1,538,212</u>	<u>\$29,071</u>
<b>Liabilities</b>				
Undistributed Monies	\$12,229	\$1,555,054	\$1,538,212	\$29,071
<i>Total Liabilities</i>	<u>\$12,229</u>	<u>\$1,555,054</u>	<u>\$1,538,212</u>	<u>\$29,071</u>

(continued)

Muskingum County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (Continued)  
For the Year Ended December 31, 2014

<b>Court</b>	<u>Balance 1/1/14</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/14</u>
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$762,605	\$15,303,762	\$14,437,007	\$1,629,360
Receivables:				
Intergovernmental	842	713	842	713
Accounts	<u>456,899</u>	<u>911,046</u>	<u>456,899</u>	<u>911,046</u>
<i>Total Assets</i>	<u><u>\$1,220,346</u></u>	<u><u>\$16,215,521</u></u>	<u><u>\$14,894,748</u></u>	<u><u>\$2,541,119</u></u>
<b>Liabilities</b>				
Intergovernmental Payable	\$842	\$713	\$842	\$713
Undistributed Monies	<u>1,219,504</u>	<u>16,214,808</u>	<u>14,893,906</u>	<u>2,540,406</u>
<i>Total Liabilities</i>	<u><u>\$1,220,346</u></u>	<u><u>\$16,215,521</u></u>	<u><u>\$14,894,748</u></u>	<u><u>\$2,541,119</u></u>
<b>State of Ohio</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	<u>\$0</u>	<u>\$31,308</u>	<u>\$31,308</u>	<u>\$0</u>
<i>Total Assets</i>	<u><u>\$0</u></u>	<u><u>\$31,308</u></u>	<u><u>\$31,308</u></u>	<u><u>\$0</u></u>
<b>Liabilities</b>				
Intergovernmental Payable	<u>\$0</u>	<u>\$31,308</u>	<u>\$31,308</u>	<u>\$0</u>
<i>Total Liabilities</i>	<u><u>\$0</u></u>	<u><u>\$31,308</u></u>	<u><u>\$31,308</u></u>	<u><u>\$0</u></u>
<b>Local Emergency Planning</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	<u>\$31,698</u>	<u>\$36,009</u>	<u>\$32,827</u>	<u>\$34,880</u>
<i>Total Assets</i>	<u><u>\$31,698</u></u>	<u><u>\$36,009</u></u>	<u><u>\$32,827</u></u>	<u><u>\$34,880</u></u>
<b>Liabilities</b>				
Intergovernmental Payable	<u>\$31,698</u>	<u>\$36,009</u>	<u>\$32,827</u>	<u>\$34,880</u>
<i>Total Liabilities</i>	<u><u>\$31,698</u></u>	<u><u>\$36,009</u></u>	<u><u>\$32,827</u></u>	<u><u>\$34,880</u></u>

(continued)

Muskingum County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (Continued)  
For the Year Ended December 31, 2014

	Balance 1/1/14	Additions	Reductions	Balance 12/31/14
<b>Fines</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$27,732	\$363,075	\$360,975	\$29,832
<i>Total Assets</i>	<u>\$27,732</u>	<u>\$363,075</u>	<u>\$360,975</u>	<u>\$29,832</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$27,732	\$363,075	\$360,975	\$29,832
<i>Total Liabilities</i>	<u>\$27,732</u>	<u>\$363,075</u>	<u>\$360,975</u>	<u>\$29,832</u>
<b>Escrow</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$44,868	\$0	\$44,868
<i>Total Assets</i>	<u>\$0</u>	<u>\$44,868</u>	<u>\$0</u>	<u>\$44,868</u>
<b>Liabilities</b>				
Undistributed Monies	\$0	\$44,868	\$0	\$44,868
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$44,868</u>	<u>\$0</u>	<u>\$44,868</u>
<b>Hotel Lodging Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$33,745	\$434,890	\$436,525	\$32,110
Receivables:				
Lodging Taxes	60,036	24,943	60,036	24,943
<i>Total Assets</i>	<u>\$93,781</u>	<u>\$459,833</u>	<u>\$496,561</u>	<u>\$57,053</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$93,781	\$459,833	\$496,561	\$57,053
<i>Total Liabilities</i>	<u>\$93,781</u>	<u>\$459,833</u>	<u>\$496,561</u>	<u>\$57,053</u>

(continued)

Muskingum County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (Continued)  
For the Year Ended December 31, 2014

	Balance 1/1/14	Additions	Reductions	Balance 12/31/14
<b>Soil and Water</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$44,830	\$333,023	\$333,700	\$44,153
<i>Total Assets</i>	<u>\$44,830</u>	<u>\$333,023</u>	<u>\$333,700</u>	<u>\$44,153</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$44,830	\$333,023	\$333,700	\$44,153
<i>Total Liabilities</i>	<u>\$44,830</u>	<u>\$333,023</u>	<u>\$333,700</u>	<u>\$44,153</u>
<b>Sheriff</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$194,733	\$4,197,358	\$4,217,904	\$174,187
<i>Total Assets</i>	<u>\$194,733</u>	<u>\$4,197,358</u>	<u>\$4,217,904</u>	<u>\$174,187</u>
<b>Liabilities</b>				
Undistributed Monies	\$194,733	\$4,197,358	\$4,217,904	\$174,187
<i>Total Liabilities</i>	<u>\$194,733</u>	<u>\$4,197,358</u>	<u>\$4,217,904</u>	<u>\$174,187</u>
<b>Children Services</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$4,543	\$63,884	\$56,138	\$12,289
<i>Total Assets</i>	<u>\$4,543</u>	<u>\$63,884</u>	<u>\$56,138</u>	<u>\$12,289</u>
<b>Liabilities</b>				
Deposits Held and Due to Others	\$4,543	\$63,884	\$56,138	\$12,289
<i>Total Liabilities</i>	<u>\$4,543</u>	<u>\$63,884</u>	<u>\$56,138</u>	<u>\$12,289</u>

(continued)

Muskingum County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (Continued)  
For the Year Ended December 31, 2014

	Balance 1/1/14	Additions	Reductions	Balance 12/31/14
<b>Port Authority</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,360,735	\$1,436,663	\$1,243,215	\$2,554,183
<i>Total Assets</i>	<u>\$2,360,735</u>	<u>\$1,436,663</u>	<u>\$1,243,215</u>	<u>\$2,554,183</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$2,360,735	\$1,436,663	\$1,243,215	\$2,554,183
<i>Total Liabilities</i>	<u>\$2,360,735</u>	<u>\$1,436,663</u>	<u>\$1,243,215</u>	<u>\$2,554,183</u>
<b>Family and Children First</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$386,491	\$581,432	\$642,470	\$325,453
<i>Total Assets</i>	<u>\$386,491</u>	<u>\$581,432</u>	<u>\$642,470</u>	<u>\$325,453</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$386,491	\$581,432	\$642,470	\$325,453
<i>Total Liabilities</i>	<u>\$386,491</u>	<u>\$581,432</u>	<u>\$642,470</u>	<u>\$325,453</u>
<b>Federally Owned Entitlement Land</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$17,517	\$17,517	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$17,517</u>	<u>\$17,517</u>	<u>\$0</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$17,517	\$17,517	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$17,517</u>	<u>\$17,517</u>	<u>\$0</u>
<b>Powelson Wildlife</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$19,213	\$19,213	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$19,213</u>	<u>\$19,213</u>	<u>\$0</u>
<b>Liabilities</b>				
Undistributed Monies	\$0	\$19,213	\$19,213	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$19,213</u>	<u>\$19,213</u>	<u>\$0</u>

(continued)

Muskingum County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (Continued)  
For the Year Ended December 31, 2014

	Balance 1/1/14	Additions	Reductions	Balance 12/31/14
<b>USDA Forest Service</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$42,151	\$42,151	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$42,151</u>	<u>\$42,151</u>	<u>\$0</u>
<b>Liabilities</b>				
Undistributed Monies	\$0	\$42,151	\$42,151	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$42,151</u>	<u>\$42,151</u>	<u>\$0</u>
<b>Ohio Elections Commission</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$35	\$480	\$515	\$0
<i>Total Assets</i>	<u>\$35</u>	<u>\$480</u>	<u>\$515</u>	<u>\$0</u>
<b>Liabilities</b>				
Undistributed Monies	\$35	\$480	\$515	\$0
<i>Total Liabilities</i>	<u>\$35</u>	<u>\$480</u>	<u>\$515</u>	<u>\$0</u>
<b>Muskingum County Park Commission</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$216,498	\$151,596	\$177,910	\$190,184
Receivables:				
Intergovernmental	20,940	21,744	20,940	21,744
<i>Total Assets</i>	<u>\$237,438</u>	<u>\$173,340</u>	<u>\$198,850</u>	<u>\$211,928</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$237,438	\$173,340	\$198,850	\$211,928
<i>Total Liabilities</i>	<u>\$237,438</u>	<u>\$173,340</u>	<u>\$198,850</u>	<u>\$211,928</u>
<b>Recorder Housing Trust</b>				
<b>Assets</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$86,144	\$321,817	\$325,175	\$82,786
<i>Total Assets</i>	<u>\$86,144</u>	<u>\$321,817</u>	<u>\$325,175</u>	<u>\$82,786</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$86,144	\$321,817	\$325,175	\$82,786
<i>Total Liabilities</i>	<u>\$86,144</u>	<u>\$321,817</u>	<u>\$325,175</u>	<u>\$82,786</u>

(continued)

Muskingum County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (Continued)  
For the Year Ended December 31, 2014

	Balance 1/1/14	Additions	Reductions	Balance 12/31/14
<b>Law Enforcement Trust</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$228,374	\$1,314	\$42,443	\$187,245
<i>Total Assets</i>	\$228,374	\$1,314	\$42,443	\$187,245
<b>Liabilities</b>				
Undistributed Monies	\$228,374	\$1,314	\$42,443	\$187,245
<i>Total Liabilities</i>	\$228,374	\$1,314	\$42,443	\$187,245
	Balance 1/1/14	Additions	Reductions	Balance 12/31/14
<b>Total - All Agency Funds</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$17,506,028	\$122,017,109	\$120,411,476	\$19,111,661
Cash and Cash Equivalents in Segregated Accounts	1,202,484	21,121,372	20,291,704	2,032,152
Receivables:				
Permissive Motor Vehicle License Tax	3,868	4,133	3,868	4,133
Intergovernmental	6,515,346	6,721,883	6,515,346	6,721,883
Accounts	4,391,191	4,280,716	4,391,191	4,280,716
Property Taxes	72,323,530	73,944,769	72,323,530	73,944,769
Lodging Taxes	60,036	24,943	60,036	24,943
Payments in Lieu of Taxes	199,868	130,137	199,868	130,137
<i>Total Assets</i>	\$102,202,351	\$228,245,062	\$224,197,019	\$106,250,394
<b>Liabilities</b>				
Intergovernmental Payable	\$94,044,431	\$183,143,531	\$180,780,799	\$96,407,163
Deposits Held and Due to Others	153,664	14,728,169	14,717,721	164,112
Undistributed Monies	8,004,256	30,373,362	28,698,499	9,679,119
<i>Total Liabilities</i>	\$102,202,351	\$228,245,062	\$224,197,019	\$106,250,394



# STATISTICAL SECTION

# Statistical Section

This part of Muskingum County, Ohio's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

<b><u>Contents</u></b>	<b><u>Page(s)</u></b>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	<b>S-2 - S-15</b>
<b>Revenue Capacity</b> These schedules contain information to help the reader assess the County's most significant local revenue sources, sales taxes and property taxes.	<b>S-16 - S-37</b>
<b>Debt Capacity</b> These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	<b>S-38 - S-47</b>
<b>Economic and Demographic Information</b> These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	<b>S-48 - S-49</b>
<b>Operating Information</b> These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the county provides and the activities it performs.	<b>S-51 - S-65</b>

**Sources:** Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

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**Muskingum County, Ohio**  
**Net Position by Component**  
**Last Ten Years**  
(Accrual Basis of Accounting)

	2014	2013	2012 (1)	2011 (1) (2)	2010 (1)
<b>Governmental Activities</b>					
Net Investment in Capital Assets	\$88,070,601	\$86,771,393	\$85,723,050	\$83,557,999	\$80,698,922
Restricted:					
Capital Projects	1,250,857	1,766,637	1,719,504	1,947,166	2,579,452
Debt Service	69,276	72,819	67,826	93,590	128,417
Road and Bridge Projects	3,503,601	3,404,962	3,302,057	3,347,390	4,310,965
County Home Program	0	0	0	3,664,698	2,890,304
Starlight School Program	27,717,285	25,576,661	23,152,485	19,471,349	16,117,511
Children Services Program	7,128,493	7,359,753	7,373,705	7,380,057	6,509,496
Public Assistance Program (3)	228,459	255,179	0	0	0
Tuberculosis Clinic Program	1,396,390	1,414,526	1,199,415	1,139,562	1,189,198
Court Corrections	1,815,191	1,779,065	1,617,646	0	0
Titles and Licenses Administration	0	0	0	0	0
Community Development Program	627,361	0	0	456,036	1,497,385
Real Estate Assessment	2,043,127	1,728,011	1,363,677	1,272,123	1,367,538
Loan Guaranty	0	0	0	0	0
Mental Health (3)	329,620	296,328	0	0	0
Other Purposes	4,018,153	4,022,007	5,154,869	5,337,455	5,101,405
Unrestricted	21,308,601	18,482,292	15,497,843	10,198,655	10,017,936
<i>Total Governmental Activities Net Position</i>	<u>159,507,015</u>	<u>152,929,633</u>	<u>146,172,077</u>	<u>137,866,080</u>	<u>132,408,529</u>
<b>Business-Type-Activities</b>					
Net Investment in Capital Assets	46,613,223	45,045,389	44,167,503	37,369,088	38,570,209
Restricted for Debt Service	0	0	0	95,010	64,830
Unrestricted	6,138,182	6,395,391	7,550,243	12,622,712	11,126,841
<i>Total Business-Type Activities Net Position</i>	<u>52,751,405</u>	<u>51,440,780</u>	<u>51,717,746</u>	<u>50,086,810</u>	<u>49,761,880</u>
<b>Primary Government</b>					
Net Investment in Capital Assets	134,683,824	131,816,782	129,890,553	120,927,087	119,269,131
Restricted	50,127,813	47,675,948	44,951,184	44,204,436	41,756,501
Unrestricted	27,446,783	24,877,683	23,048,086	22,821,367	21,144,777
<i>Total Primary Government Net Position</i>	<u>\$212,258,420</u>	<u>\$204,370,413</u>	<u>\$197,889,823</u>	<u>\$187,952,890</u>	<u>\$182,170,409</u>

(1) Restated net position.

(2) GASB Statements No. 63 and 65 implemented for 2012.

(3) In prior years, these amounts were reflected as Restricted for Other Purposes.

<u>2009</u>	<u>2008 (1)</u>	<u>2007 (1)</u>	<u>2006 (1)</u>	<u>2005 (1)</u>
\$80,517,562	\$79,175,040	\$77,591,877	\$76,740,170	\$76,094,042
2,613,801	3,037,311	2,220,054	2,375,999	2,215,117
214,377	228,502	267,221	483,542	1,260,757
3,067,740	2,736,569	2,927,971	3,207,748	3,419,214
2,479,109	2,269,826	2,071,721	1,241,994	357,905
13,238,602	11,549,535	10,129,310	9,642,176	9,861,887
5,645,347	4,980,975	4,737,947	3,541,258	4,438,030
0	0	0	0	0
1,186,522	1,099,670	1,019,908	884,865	566,210
0	0	0	0	0
871,606	789,314	769,443	814,920	847,415
964,071	348,194	758,562	461,916	958,527
1,140,507	824,616	1,009,771	829,013	957,714
925,000	925,000	925,754	925,754	925,000
0	0	0	0	0
4,907,489	4,545,856	4,940,878	3,668,141	3,944,866
9,007,501	11,794,087	12,519,134	11,275,681	10,248,711
<u>126,779,234</u>	<u>124,304,495</u>	<u>121,889,551</u>	<u>116,093,177</u>	<u>116,095,395</u>
34,044,448	34,451,216	34,445,762	32,714,447	31,666,592
37,650	5,010,470	10,470	10,470	10,470
9,993,794	3,657,690	6,855,835	7,470,685	5,976,296
<u>44,075,892</u>	<u>43,119,376</u>	<u>41,312,067</u>	<u>40,195,602</u>	<u>37,653,358</u>
114,562,010	113,626,256	112,037,639	109,454,617	107,760,634
37,291,821	38,345,838	31,789,010	28,087,796	29,763,112
19,001,295	15,451,777	19,374,969	18,746,366	16,225,007
<u>\$170,855,126</u>	<u>\$167,423,871</u>	<u>\$163,201,618</u>	<u>\$156,288,779</u>	<u>\$153,748,753</u>

**Muskingum County, Ohio**  
Changes in Net Position  
Last Ten Years  
(Accrual Basis of Accounting)

	2014	2013	2012	2011	2010
<b><u>Program Revenues</u></b>					
Governmental Activities:					
Charges for Services:					
General Government:					
Legislative and Executive	\$4,139,284	\$4,125,933	\$4,189,463	\$4,425,087	\$3,866,507
Judicial	1,072,759	1,128,298	1,540,628	1,464,879	1,431,338
Public Safety	1,728,475	2,207,981	1,674,033	1,910,934	1,688,528
Public Works	137,049	219,700	363,971	274,145	316,028
Public Works - Intergovernmental	481,018	478,052	470,935	467,416	470,739
Health	378,746	517,329	443,454	466,787	392,007
Human Services	2,675,811	2,444,168	3,390,200	3,999,565	3,477,583
Subtotal Charges for Services	<u>10,613,142</u>	<u>11,121,461</u>	<u>12,072,684</u>	<u>13,008,813</u>	<u>11,642,730</u>
Operating Grants, Contributions, and Interest:					
General Government:					
Legislative and Executive	9,940	10,235	105,929	26,735	12,158
Judicial	645,944	389,577	285,658	286,156	352,514
Public Safety	1,067,287	1,260,395	1,226,767	1,605,674	1,987,067
Public Works	5,758,041	5,443,736	5,725,908	5,085,491	5,986,663
Public Works - Intergovernmental	0	0	0	0	0
Health	87,249	225,214	132,602	141,231	179,657
Health - Intergovernmental	223,421	198,510	247,488	292,765	422,404
Human Services	17,340,271	16,873,385	16,913,933	17,964,159	20,602,094
Intergovernmental (1)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal Operating Grants, Contributions, and Interest	<u>25,132,153</u>	<u>24,401,052</u>	<u>24,638,285</u>	<u>25,402,211</u>	<u>29,542,557</u>
Capital Grants and Contributions:					
General Government:					
Legislative and Executive	0	0	11,195	0	12,755
Public Safety	4,100	0	0	15,000	10,590
Public Works	2,560,448	2,244,457	2,775,213	3,661,140	2,687,249
Health	5,400	0	0	0	0
Human Services	<u>0</u>	<u>0</u>	<u>30,545</u>	<u>4,285</u>	<u>7,320</u>
Subtotal Capital Grants and Contributions	<u>2,569,948</u>	<u>2,244,457</u>	<u>2,816,953</u>	<u>3,680,425</u>	<u>2,717,914</u>
<i>Total Governmental Activities</i>					
<i>Program Revenues</i>	<u>38,315,243</u>	<u>37,766,970</u>	<u>39,527,922</u>	<u>42,091,449</u>	<u>43,903,201</u>
Business-Type Activities:					
Charges for Services:					
Sewer	4,339,411	3,826,693	4,440,771	4,045,853	3,965,398
Water	<u>4,141,441</u>	<u>3,856,728</u>	<u>3,947,121</u>	<u>3,709,276</u>	<u>3,521,022</u>
Subtotal Charges for Services	<u>8,480,852</u>	<u>7,683,421</u>	<u>8,387,892</u>	<u>7,755,129</u>	<u>7,486,420</u>
Capital Grants and Contributions:					
Sewer	726,052	108,294	42,044	1,369,992	5,362,166
Water	<u>643,578</u>	<u>211,923</u>	<u>774,992</u>	<u>325,309</u>	<u>71,270</u>
Subtotal Capital Grants and Contributions	<u>1,369,630</u>	<u>320,217</u>	<u>817,036</u>	<u>1,695,301</u>	<u>5,433,436</u>
<i>Total Business-Type Activities</i>					
<i>Program Revenues</i>	<u>9,850,482</u>	<u>8,003,638</u>	<u>9,204,928</u>	<u>9,450,430</u>	<u>12,919,856</u>
<i>Total Primary Government</i>					
<i>Program Revenues</i>	<u>48,165,725</u>	<u>45,770,608</u>	<u>48,732,850</u>	<u>51,541,879</u>	<u>56,823,057</u>

(1) For the year 2005, the external portion is reflected as intergovernmental expense.

2009	2008	2007	2006	2005
\$3,492,185	\$3,939,014	\$4,324,972	\$3,913,533	\$4,544,842
885,815	917,427	929,661	860,604	884,093
2,079,349	2,403,465	1,883,628	2,137,503	1,320,769
255,857	782,137	834,496	843,687	811,425
459,471	0	0	0	0
301,696	360,706	293,088	409,305	269,313
<u>3,798,818</u>	<u>3,168,803</u>	<u>4,302,539</u>	<u>3,693,398</u>	<u>3,146,455</u>
<u>11,273,191</u>	<u>11,571,552</u>	<u>12,568,384</u>	<u>11,858,030</u>	<u>10,976,897</u>
7,196	18,293	15,053	51,753	848,043
266,839	240,620	243,911	497,576	420,748
1,200,849	1,537,049	1,017,639	1,025,285	2,509,690
5,826,818	5,176,915	5,915,021	5,504,376	5,314,517
318,000	0	0	0	0
228,908	194,332	292,029	244,359	117,158
432,367	455,672	357,786	229,599	0
24,349,300	24,176,755	26,073,047	25,274,545	22,371,395
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>223,566</u>
<u>32,630,277</u>	<u>31,799,636</u>	<u>33,914,486</u>	<u>32,827,493</u>	<u>31,805,117</u>
12,855	0	0	0	0
6,145	0	15,202	0	75,292
2,482,481	3,577,994	1,219,864	2,103,796	2,286,723
127,988	317,311	0	0	0
6,695	0	0	64	11
<u>2,636,164</u>	<u>3,895,305</u>	<u>1,235,066</u>	<u>2,103,860</u>	<u>2,362,026</u>
<u>46,539,632</u>	<u>47,266,493</u>	<u>47,717,936</u>	<u>46,789,383</u>	<u>45,144,040</u>
4,058,592	3,270,669	2,297,231	2,150,722	1,985,145
3,425,848	3,323,046	3,124,131	2,883,911	2,803,829
<u>7,484,440</u>	<u>6,593,715</u>	<u>5,421,362</u>	<u>5,034,633</u>	<u>4,788,974</u>
1,833,006	1,665,354	1,265,105	2,226,065	1,302,999
378,145	389,198	99,945	1,319,604	213,606
<u>2,211,151</u>	<u>2,054,552</u>	<u>1,365,050</u>	<u>3,545,669</u>	<u>1,516,605</u>
<u>9,695,591</u>	<u>8,648,267</u>	<u>6,786,412</u>	<u>8,580,302</u>	<u>6,305,579</u>
<u>56,235,223</u>	<u>55,914,760</u>	<u>54,504,348</u>	<u>55,369,685</u>	<u>51,449,619</u>

(continued)

**Muskingum County, Ohio**  
Changes in Net Position (Continued)  
Last Ten Years  
(Accrual Basis of Accounting)

	2014	2013	2012	2011	2010
<b><u>Expenses</u></b>					
Governmental Activities:					
General Government:					
Legislative and Executive	\$9,121,598	\$9,528,192	\$9,880,631	\$11,299,400	\$10,556,466
Judicial	7,011,756	6,784,134	6,503,597	6,579,201	6,314,627
Public Safety	12,024,820	11,652,808	11,557,031	11,485,089	12,277,179
Public Safety - Intergovernmental	0	0	0	0	0
Public Works	8,030,892	7,570,726	8,176,610	9,245,923	7,772,558
Public Works - Intergovernmental	541,924	391,595	442,920	765,623	610,092
Health	1,349,586	1,288,009	1,416,721	1,493,122	1,384,312
Health - Intergovernmental	1,252,020	1,275,657	1,350,575	1,309,950	1,376,193
Human Services	28,144,364	27,078,645	29,716,789	30,669,642	32,352,933
Intergovernmental (1)	0	0	0	0	0
Interest and Fiscal Charges	348,330	383,780	658,069	549,992	567,813
<i>Total Governmental Activities Expenses</i>	<u>67,825,290</u>	<u>65,953,546</u>	<u>69,702,943</u>	<u>73,397,942</u>	<u>73,212,173</u>
Business-Type Activities:					
Sewer	4,489,405	4,304,749	4,360,094	5,176,037	3,790,920
Water	4,096,589	4,058,230	4,023,353	3,698,531	3,541,499
<i>Total Business-Type Activities Expenses</i>	<u>8,585,994</u>	<u>8,362,979</u>	<u>8,383,447</u>	<u>8,874,568</u>	<u>7,332,419</u>
<i>Total Primary Government Program Expenses</i>	<u>76,411,284</u>	<u>74,316,525</u>	<u>78,086,390</u>	<u>82,272,510</u>	<u>80,544,592</u>
<b>Net (Expense) Revenue</b>					
Governmental Activities	(29,510,047)	(28,186,576)	(30,175,021)	(31,306,493)	(29,308,972)
Business-Type Activities	<u>1,264,488</u>	<u>(359,341)</u>	<u>821,481</u>	<u>575,862</u>	<u>5,587,437</u>
<i>Total Primary Government Net Expense</i>	<u>(28,245,559)</u>	<u>(28,545,917)</u>	<u>(29,353,540)</u>	<u>(30,730,631)</u>	<u>(23,721,535)</u>

(1) For the year 2005 the external portion is reflected as intergovernmental expense.



2009	2008	2007	2006	2005
\$10,419,041	\$10,803,364	\$10,093,026	\$9,926,117	\$9,466,507
6,649,197	6,536,839	6,474,827	6,253,392	5,651,972
11,417,630	11,009,260	10,841,659	10,823,005	10,817,063
0	1,220	39,178	0	0
7,961,677	10,034,274	8,941,613	11,314,742	10,353,129
1,587,632	1,115,725	971,299	0	0
1,347,291	1,338,500	1,358,932	2,270,163	1,272,279
1,349,916	1,424,887	1,346,941	229,599	0
38,447,072	37,745,451	40,249,996	36,982,530	36,853,288
0	0	0	0	1,502,161
651,269	843,330	790,269	803,774	825,361
<u>79,830,725</u>	<u>80,852,850</u>	<u>81,107,740</u>	<u>78,603,322</u>	<u>76,741,760</u>
5,479,802	4,394,477	3,318,613	3,254,399	4,090,519
<u>3,327,130</u>	<u>3,015,312</u>	<u>2,827,804</u>	<u>2,775,820</u>	<u>2,984,872</u>
<u>8,806,932</u>	<u>7,409,789</u>	<u>6,146,417</u>	<u>6,030,219</u>	<u>7,075,391</u>
<u>88,637,657</u>	<u>88,262,639</u>	<u>87,254,157</u>	<u>84,633,541</u>	<u>83,817,151</u>
(33,291,093)	(33,586,357)	(33,389,804)	(31,813,939)	(31,597,720)
<u>888,659</u>	<u>1,238,478</u>	<u>639,995</u>	<u>2,550,083</u>	<u>(769,812)</u>
<u>(32,402,434)</u>	<u>(32,347,879)</u>	<u>(32,749,809)</u>	<u>(29,263,856)</u>	<u>(32,367,532)</u>

(continued)

**Muskingum County, Ohio**  
**Changes in Net Position (Continued)**  
**Last Ten Years**  
**(Accrual Basis of Accounting)**

	2014	2013	2012	2011	2010
<b>General Revenues and Other Changes in Net Position</b>					
Governmental Activities:					
Property Taxes Levied for General Purposes	\$3,019,180	\$2,981,461	\$3,262,939	\$3,154,409	\$2,883,898
Property Taxes Levied for Public Safety	425,152	408,856	449,364	422,054	365,236
Property Taxes Levied for Health	1,590,064	1,536,171	1,651,283	1,572,838	1,401,482
Property Taxes Levied for Human Services	8,818,470	8,940,548	12,378,806	12,633,678	11,377,151
Sales Taxes, Levied for General Purposes	18,241,337	17,293,349	16,091,980	15,545,873	14,683,620
Grants and Entitlements not Restricted to Specific Programs	2,511,528	2,452,774	2,016,892	2,055,775	2,463,062
Gifts and Donations not Restricted to Specific Programs	0	0	1,900,770	0	0
Investment Earnings	622,598	278,722	499,606	821,921	735,554
Payments in Lieu of Taxes (1)	255,667	328,211	319,733	349,593	346,541
Gain on Sale of Capital Assets	0	0	0	7,325	0
Miscellaneous	585,075	695,375	583,350	932,318	714,791
<i>Total Governmental Activities</i>	<u>36,069,071</u>	<u>34,915,467</u>	<u>39,154,723</u>	<u>37,495,784</u>	<u>34,971,335</u>
Business-Type Activities:					
Investment Earnings	0	0	0	0	0
Miscellaneous	64,495	111,040	135,750	62,087	65,483
<i>Total Business-Type Activities</i>	<u>64,495</u>	<u>111,040</u>	<u>135,750</u>	<u>62,087</u>	<u>65,483</u>
<i>Total Primary Government General Revenues</i>	<u>36,133,566</u>	<u>35,026,507</u>	<u>39,290,473</u>	<u>37,557,871</u>	<u>35,036,818</u>
<b>Increase (Decrease) Before Transfers</b>					
Governmental Activities	6,559,024	6,728,891	8,979,702	6,189,291	5,662,363
Business-Type Activities	1,328,983	(248,301)	957,231	637,949	5,652,920
<i>Total Primary Government Increase (Decrease) Before Transfers</i>	<u>7,888,007</u>	<u>6,480,590</u>	<u>9,936,933</u>	<u>6,827,240</u>	<u>11,315,283</u>
<b>Transfers In (Out)</b>					
Governmental Activities	18,358	28,665	(673,705)	25,268	(33,068)
Business-Type Activities	(18,358)	(28,665)	673,705	(25,268)	33,068
<b>Increase (Decrease) After Transfers</b>					
Governmental Activities	6,577,382	6,757,556	8,305,997	6,214,559	5,629,295
Business-Type Activities	1,310,625	(276,966)	1,630,936	612,681	5,685,988
Restatements	0	0	0	0	0
<i>Total Primary Government Increase After Transfers</i>	<u>\$7,888,007</u>	<u>\$6,480,590</u>	<u>\$9,936,933</u>	<u>\$6,827,240</u>	<u>\$11,315,283</u>

(1) During 2008, this revenue was reported as earned in the year that the exchange transaction occurred.

<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
\$2,817,269	\$2,906,561	\$2,968,705	\$2,686,036	\$2,629,977
358,184	372,582	392,732	396,773	395,525
1,375,444	1,423,902	1,471,298	1,475,270	1,375,532
11,175,246	11,553,094	9,647,924	7,238,605	7,411,572
15,240,831	14,690,308	14,691,023	14,774,019	14,152,780
2,125,238	2,305,383	1,969,306	1,921,577	1,801,309
0	0	0	0	0
1,110,432	2,019,320	3,524,198	3,117,217	1,942,630
374,904	0	270,415	491,029	794,915
0	0	85,975	632	0
<u>1,210,172</u>	<u>850,742</u>	<u>474,622</u>	<u>518,725</u>	<u>1,038,882</u>
<u>35,787,720</u>	<u>36,121,892</u>	<u>35,496,198</u>	<u>32,619,883</u>	<u>31,543,122</u>
0	0	0	43,495	47,928
<u>45,969</u>	<u>43,025</u>	<u>78,656</u>	<u>64,614</u>	<u>18,723</u>
<u>45,969</u>	<u>43,025</u>	<u>78,656</u>	<u>108,109</u>	<u>66,651</u>
<u>35,833,689</u>	<u>36,164,917</u>	<u>35,574,854</u>	<u>32,727,992</u>	<u>31,609,773</u>
2,496,627	2,535,535	2,106,394	805,944	(54,598)
<u>934,628</u>	<u>1,281,503</u>	<u>718,651</u>	<u>2,658,192</u>	<u>(703,161)</u>
<u>3,431,255</u>	<u>3,817,038</u>	<u>2,825,045</u>	<u>3,464,136</u>	<u>(757,759)</u>
(21,888)	30,645	44,023	43,824	10,184
<u>21,888</u>	<u>(30,645)</u>	<u>(44,023)</u>	<u>(43,824)</u>	<u>(10,184)</u>
2,474,739	2,566,180	2,150,417	849,768	(44,414)
<u>956,516</u>	<u>1,250,858</u>	<u>674,628</u>	<u>2,614,368</u>	<u>(713,345)</u>
<u>0</u>	<u>405,215</u>	<u>4,087,794</u>	<u>(924,110)</u>	<u>1,036,022</u>
<u>\$3,431,255</u>	<u>\$4,222,253</u>	<u>\$6,912,839</u>	<u>\$2,540,026</u>	<u>\$278,263</u>

**Muskingum County, Ohio**  
**Program Revenues by Program/Activity**  
**Last Ten Years**  
**(Accrual Basis of Accounting)**

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
<b><u>Program Revenues</u></b>					
Governmental Activities:					
General Government:					
Legislative and Executive	\$4,149,224	\$4,136,168	\$4,306,587	\$4,451,822	\$3,891,420
Judicial	1,718,703	1,517,875	1,826,286	1,751,035	1,783,852
Public Safety	2,799,862	3,468,376	2,900,800	3,531,608	3,686,185
Public Works	8,455,538	7,907,893	8,865,092	9,020,776	8,989,940
Public Works - Intergovernmental	481,018	478,052	470,935	467,416	470,739
Health	471,395	742,543	576,056	608,018	571,664
Health - Intergovernmental	223,421	198,510	247,488	292,765	422,404
Human Services	20,016,082	19,317,553	20,334,678	21,968,009	24,086,997
Intergovernmental	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Governmental Activities	<u>38,315,243</u>	<u>37,766,970</u>	<u>39,527,922</u>	<u>42,091,449</u>	<u>43,903,201</u>
Business-Type Activities:					
Sewer	5,065,463	3,934,987	4,482,815	5,415,845	9,327,564
Water	<u>4,785,019</u>	<u>4,068,651</u>	<u>4,722,113</u>	<u>4,034,585</u>	<u>3,592,292</u>
Total Business-Type Activities	<u>9,850,482</u>	<u>8,003,638</u>	<u>9,204,928</u>	<u>9,450,430</u>	<u>12,919,856</u>
<i>Total Primary Government</i>	<u><u>\$48,165,725</u></u>	<u><u>\$45,770,608</u></u>	<u><u>\$48,732,850</u></u>	<u><u>\$51,541,879</u></u>	<u><u>\$56,823,057</u></u>

<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
\$3,512,236	\$3,957,307	\$4,340,025	\$3,965,286	\$5,392,885
1,152,654	1,158,047	1,173,572	1,358,180	1,304,841
3,286,343	3,940,514	2,916,469	3,162,788	3,905,751
8,565,156	9,537,046	7,969,381	8,451,859	8,412,665
777,471	0	0	0	0
658,592	872,349	585,117	653,664	386,471
432,367	455,672	357,786	229,599	0
28,154,813	27,345,558	30,375,586	28,968,007	25,517,861
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>223,566</u>
<u>46,539,632</u>	<u>47,266,493</u>	<u>47,717,936</u>	<u>46,789,383</u>	<u>45,144,040</u>
5,891,598	4,936,023	3,562,336	4,376,787	3,288,144
<u>3,803,993</u>	<u>3,712,244</u>	<u>3,224,076</u>	<u>4,203,515</u>	<u>3,017,435</u>
<u>9,695,591</u>	<u>8,648,267</u>	<u>6,786,412</u>	<u>8,580,302</u>	<u>6,305,579</u>
<u>\$56,235,223</u>	<u>\$55,914,760</u>	<u>\$54,504,348</u>	<u>\$55,369,685</u>	<u>\$51,449,619</u>

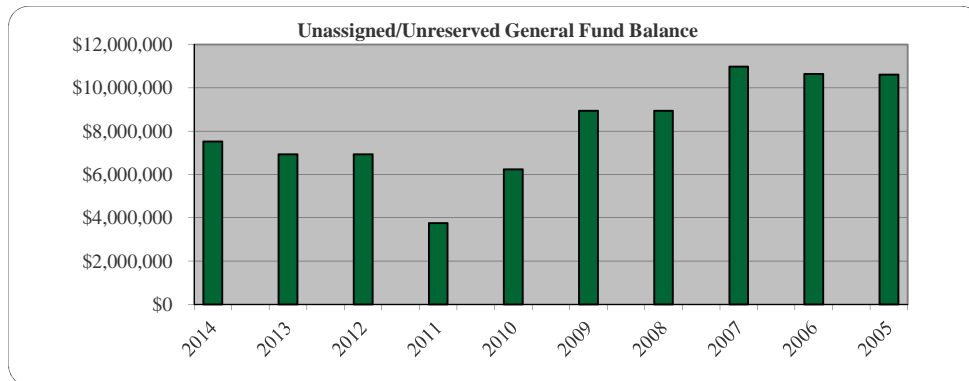
**Muskingum County, Ohio**  
**Fund Balances, Governmental Funds**  
 Last Ten Years  
 (Modified Accrual Basis of Accounting)

	2014	2013	2012	2011 (2)	2010
<b>General Fund</b>					
Reserved	\$0	\$0	\$0	\$0	\$252,644
Unreserved	0	0	0	0	6,246,317
Nonspendable	379,747	393,834	552,401	473,922	0
Committed	0	0	15,202	2,696	0
Assigned	6,110,507	5,268,971	3,832,353	1,581,473	0
Unassigned	7,519,137	6,934,378	6,932,267	3,761,213	0
<i>Total General Fund</i>	<u>14,009,391</u>	<u>12,597,183</u>	<u>11,332,223</u>	<u>5,819,304</u>	<u>6,498,961</u>
<b>All Other Governmental Funds</b>					
Reserved	0	0	0	0	1,474,781
Unreserved, Undesignated, Reported in:					
Special Revenue Funds	0	0	0	0	31,635,209
Debt Service Funds	0	0	0	0	241,579
Capital Projects Funds	0	0	0	0	1,772,312
Restatements:					
Nonspendable	826,144	610,591	784,930	1,097,727	0
Restricted	43,386,805	40,907,986	37,876,252	36,616,213	0
Unassigned (Deficit)	<u>(103,982)</u>	<u>(202,419)</u>	<u>(60,044)</u>	<u>(2,091,889)</u>	<u>0</u>
<i>Total All Other Governmental Funds</i>	<u>44,108,967</u>	<u>41,316,158</u>	<u>38,601,138</u>	<u>35,622,051</u>	<u>35,123,881</u>
<b>Total Governmental Funds</b>	<u>\$58,118,358</u>	<u>\$53,913,341</u>	<u>\$49,933,361</u>	<u>\$41,441,355</u>	<u>\$41,622,842</u>

(1) Restated fund balances.

(2) The change in fund balance accounts occurred due to the implementation of GASB 54 starting in 2011.

Source: County financial records.



<u>2009</u>	<u>2008</u>	<u>2007 (1)</u>	<u>2006 (1)</u>	<u>2005</u>
\$341,698	\$341,698	\$378,747	\$383,552	\$344,616
8,945,190	8,945,190	10,981,307	10,640,274	10,612,813
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>9,286,888</u>	<u>9,286,888</u>	<u>11,360,054</u>	<u>11,023,826</u>	<u>10,957,429</u>
1,797,038	1,797,038	2,546,390	3,451,166	3,834,128
22,909,366	22,909,366	19,819,383	18,665,137	18,689,737
318,340	318,340	362,253	353,265	417,895
1,490,362	1,490,362	2,048,048	2,011,922	787,770
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>26,515,106</u>	<u>26,515,106</u>	<u>24,776,074</u>	<u>24,481,490</u>	<u>23,729,530</u>
<u>\$35,801,994</u>	<u>\$35,801,994</u>	<u>\$36,136,128</u>	<u>\$35,505,316</u>	<u>\$34,686,959</u>

**Muskingum County, Ohio**  
**Changes in Fund Balances, Governmental Funds**  
**Last Ten Years**  
**(Modified Accrual Basis of Accounting)**

	2014	2013	2012	2011	2010
<b>Revenues</b>					
Property Taxes	\$14,198,362	\$14,401,860	\$18,549,342	\$17,055,278	\$16,015,733
Special Assessments	32,523	26,752	17,546	29,726	40,781
Permissive Sales Taxes	17,946,552	17,153,129	16,245,827	15,131,293	16,343,578
Permissive Motor Vehicle License Tax	481,018	478,052	470,935	467,416	470,739
Charges for Services	8,095,112	8,583,868	9,654,812	9,880,316	8,933,314
Licenses and Permits	771,056	759,575	763,396	651,585	671,369
Fines and Forfeitures	774,286	793,879	785,895	725,047	807,805
Intergovernmental	29,063,681	28,137,433	30,069,779	30,438,261	32,818,530
Interest	611,617	310,168	525,139	921,735	755,769
Payments in Lieu of Taxes	369,963	311,556	375,152	323,445	359,845
Rent	570,136	605,221	538,541	801,874	641,485
Contributions and Donations	72,569	46,334	1,942,434	45,659	88,012
Other	570,477	696,542	574,288	937,589	698,479
<i>Total Revenues</i>	<u>73,557,352</u>	<u>72,304,369</u>	<u>80,513,086</u>	<u>77,409,224</u>	<u>78,645,439</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	8,621,625	8,511,111	8,975,753	9,611,199	9,052,971
Judicial	7,112,255	6,812,440	6,427,692	6,602,191	6,305,938
Public Safety	11,915,827	11,530,668	11,189,319	11,466,363	11,855,803
Public Works	6,782,961	9,014,201	9,511,035	10,841,795	7,996,360
Health	1,315,063	1,242,428	1,355,235	1,439,056	1,342,169
Human Services	28,519,718	27,420,809	29,295,105	30,963,798	32,280,921
Capital Outlay	1,938,298	349,637	204,444	2,803,894	1,526,384
Intergovernmental	1,793,944	1,667,252	1,793,495	2,096,081	1,986,285
Debt Service:					
Principal Retirement	1,668,771	1,526,009	1,376,033	1,421,957	1,572,702
Current Refunding Principal	0	47,000	0	0	0
Refunded Bond Anticipation Note Redeemed (2)	0	0	400,000	50,000	0
Interest and Fiscal Charges	343,248	377,390	465,875	532,583	548,665
Bond Issuance Costs	0	711	45,758	0	0
<i>Total Expenditures</i>	<u>70,011,710</u>	<u>68,499,656</u>	<u>71,039,744</u>	<u>77,828,917</u>	<u>74,468,198</u>
<i>Excess of Revenues Over(Under) Expenditures</i>	<u>3,545,642</u>	<u>3,804,713</u>	<u>9,473,342</u>	<u>(419,693)</u>	<u>4,177,241</u>
<b>Other Financing Sources (Uses)</b>					
Bond Anticipation Notes Issued	0	0	0	400,000	467,000
Refunding Bonds Issued	0	46,600	1,785,000	0	0
General Obligation Bonds Issued	0	200,000	0	0	0
OWDA Loans Issued	109,967	0	60,000	0	28,716
OPWC Loans Issued	338,939	0	0	0	0
Premium on General Obligation Bonds Issued	0	1,173	77,727	0	0
Proceeds from the Sale of Capital Assets	13,465	47,825	15,816	15,025	4,236
Inception of Capital Lease	178,646	151,004	157,029	112,475	858,250
Transfers In	3,391,078	3,532,555	8,929,575	4,625,902	3,407,658
Current Refunding Bond Anticipation Note	0	0	0	(400,000)	(467,000)
Payment to Refunded Bond Escrow Agent	0	0	(1,977,837)	0	0
Current Refunding (3)	0	0	0	0	0
Transfers Out	(3,372,720)	(3,803,890)	(9,603,280)	(4,515,196)	(3,440,726)
<i>Total Other Financing Sources (Uses)</i>	<u>659,375</u>	<u>175,267</u>	<u>(555,970)</u>	<u>238,206</u>	<u>858,134</u>
Special Item - Abandoned Operations	0	0	(425,366)	0	0
Restatements	0	0	0	0	0
<i>Net Change in Fund Balances</i>	<u>\$4,205,017</u>	<u>\$3,979,980</u>	<u>\$8,492,006</u>	<u>(\$181,487)</u>	<u>\$5,035,375</u>
<i>Debt Service as a Percentage of Noncapital Expenditures</i>	3.0%	3.0%	3.3%	2.8%	3.0%

(1) Restated fund balances.

(2) In years prior to 2012, the long-term portion of this refunding was presented as an other financing use.

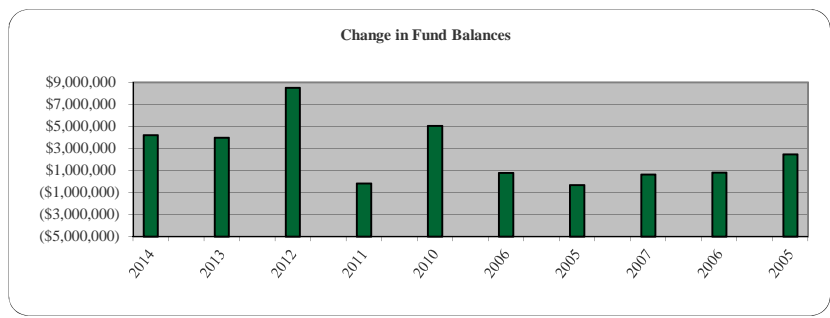
(3) In years prior to 2013, current refundings were presented as an other financing source.



2009	2008	2007 (1)	2006 (1)	2005
\$15,461,077	\$15,826,014	\$14,000,618	\$11,541,314	\$11,850,514
32,603	67,573	36,625	79,349	84,283
13,482,193	14,764,136	14,638,691	14,718,402	14,101,148
459,471	458,191	459,393	458,632	459,755
8,782,461	9,750,191	10,060,503	9,515,055	8,351,631
539,978	459,407	425,110	473,557	461,996
639,660	662,245	648,119	702,511	720,587
35,653,661	37,459,763	36,597,362	36,472,179	36,991,223
1,147,205	2,019,140	3,536,120	3,180,886	1,970,680
277,862	232,920	270,415	491,029	794,915
776,795	580,667	579,403	567,038	572,037
335,334	89,388	34,995	115,213	66,695
1,210,482	846,789	459,425	518,835	1,044,022
<u>78,798,782</u>	<u>83,216,424</u>	<u>81,746,779</u>	<u>78,834,000</u>	<u>77,469,486</u>

8,792,721	9,663,801	8,993,171	9,038,287	10,352,334
6,293,337	6,471,578	6,357,236	6,070,880	5,002,932
10,997,541	10,723,990	10,500,341	10,277,448	9,294,114
8,616,846	10,774,462	8,463,265	8,456,678	8,851,644
1,284,884	1,289,849	1,317,105	1,196,040	1,223,480
38,152,557	37,869,691	40,313,877	37,108,362	36,550,271
1,304,917	3,059,246	807,370	2,360,829	901,552
2,672,868	2,661,842	2,357,418	2,827,253	1,502,161
1,302,630	1,232,254	1,209,954	1,109,498	986,730
0	0	0	0	0
25,000	0	0	0	0
650,526	826,979	792,619	802,685	828,180
224,964	0	0	9,731	0
<u>80,318,791</u>	<u>84,573,692</u>	<u>81,112,356</u>	<u>79,257,691</u>	<u>75,493,398</u>
<u>(1,520,009)</u>	<u>(1,357,268)</u>	<u>634,423</u>	<u>(423,691)</u>	<u>1,976,088</u>

819,000	844,000	0	0	0
9,425,000	0	0	0	0
2,270,000	0	0	860,000	0
85,253	103,507	0	0	0
0	0	0	0	0
165,479	0	0	903	0
13,635	24,947	99,039	15,959	18,560
116,370	20,035	196,048	435,023	91,500
5,245,305	5,282,926	4,800,417	5,675,061	4,910,144
(1,171,000)	0	0	0	0
(6,223,607)	0	0	0	0
(3,172,760)	0	0	0	0
(5,267,193)	(5,252,281)	(4,705,495)	(5,631,237)	(4,529,313)
<u>2,305,482</u>	<u>1,023,134</u>	<u>390,009</u>	<u>1,355,709</u>	<u>490,891</u>
0	0	0	0	0
0	0	(393,620)	(113,661)	0
<u>\$785,473</u>	<u>(\$334,134)</u>	<u>\$630,812</u>	<u>\$818,357</u>	<u>\$2,466,979</u>
2.6%	2.6%	2.6%	2.5%	2.5%



**Muskingum County, Ohio**  
Taxable Sales by Industry (Category)  
Last Nine Years (1)

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Effective Rate as of December 31	1.50%	1.50%	1.50%	1.50%
Effective Date of Current Tax Rate	April 1, 1993	April 1, 1993	April 1, 1993	April 1, 1993
<b><u>Collections by Industry:</u></b>				
Agriculture, Forestry, and Fishing	\$5,486	\$8,013	\$7,011	\$6,394
Mining (3)	43,914	38,880	18,911	5,431
Utilities (excluding telecommunications)	154,042	169,608	103,892	79,018
Construction	68,191	85,060	63,611	23,162
Manufacturing	503,452	374,253	506,774	485,422
Wholesale Trade	414,426	488,558	323,340	253,207
Retail Trade:				
Motor Vehicle and Parts Dealers (2)	3,334,616	2,808,676	2,692,672	2,353,733
Furniture and Home Furnishings Store	303,646	291,451	335,001	311,404
Electronic and Appliance Stores	214,548	230,020	237,264	224,838
Building Material and Garden Equipment and Supplies	1,156,154	1,595,611	1,438,243	1,273,694
Food and Beverage Stores	566,343	694,777	696,660	684,096
Health and Personal Care Stores	228,472	271,163	274,032	303,426
Gasoline Stations	411,267	361,199	355,358	346,761
Clothing and Clothing Accessories Stores	490,290	599,375	638,919	584,953
Sporting Goods, Hobby, Book, and Music Stores	190,601	256,766	242,960	232,591
General Merchandise Stores	2,146,156	2,468,050	2,328,110	2,316,749
Miscellaneous Store Retailers	2,051,456	1,042,969	1,179,683	1,271,698
Nonstore Retailers	288,098	403,224	225,685	206,520
Transportation and Warehousing	31,532	18,056	17,031	12,294
Information (including telecommunications)	1,056,906	949,468	841,049	820,426
Finance and Insurance	1,508,414	1,170,575	996,616	883,425
Real Estate, and Rental and Leasing of Property	401,003	409,770	326,722	287,251
Professional, Scientific and Technical Services	154,787	166,318	159,197	126,082
Management of Companies (Holding Companies)	25,716	7,715	8,464	7,964
Administrative and Support Services, and Waste Management and Remediation Services	410,342	433,653	295,857	241,285
Education, Health Care and Social Assistance	16,861	16,898	14,072	10,874
Arts, Entertainment, and Recreation	186,427	77,622	21,631	20,413
Accommodation and Food Services	1,267,623	1,251,352	1,277,058	1,230,922
Other Services	363,610	338,967	338,927	317,115
Unclassified (3)	<u>60,217</u>	<u>66,129</u>	<u>60,640</u>	<u>70,965</u>
Total Collections (4)	<u>\$18,054,596</u>	<u>\$17,094,176</u>	<u>\$16,025,390</u>	<u>\$14,992,113</u>

- (1) Information prior to 2006 is not available.
- (2) Sales tax on sales of motor vehicle and watercraft, which is paid via the county clerk of courts, is included in this figure. Thus, tax collected from dealer sales as well as "casual" (consumer-to-consumer) sales are included.
- (3) Industry data is not provided when there are either no businesses within the particular industry or the number of businesses within the industry fall below the reporting threshold. The collections are instead folded into the "Unclassified" category.
- (4) Collections are on a cash basis.

Source: Ohio Department of Taxation

<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
1.50%	1.50%	1.50%	1.50%	1.50%
April 1, 1993	April 1, 1993	April 1, 1993	April 1, 1993	April 1, 1993
\$6,489	\$6,357	\$3,843	\$3,806	\$6,717
13,203	0	0	0	0
78,084	88,736	92,661	47,203	51,011
24,324	48,448	80,955	32,307	17,898
584,762	785,777	601,289	207,896	128,645
230,095	374,642	296,620	262,912	303,893
2,232,439	2,165,536	2,195,521	2,325,350	2,437,854
297,730	297,671	319,808	331,419	312,216
235,558	270,894	257,019	260,946	248,536
1,243,627	1,325,133	1,466,526	1,484,483	1,497,703
668,668	673,424	611,993	560,990	551,480
344,507	334,223	297,164	293,651	319,659
361,174	379,209	355,043	380,855	380,988
621,948	629,191	658,176	682,470	675,069
228,124	239,301	203,535	213,312	233,510
2,364,811	2,373,373	2,340,586	2,506,098	2,488,689
1,328,070	1,677,867	1,703,047	1,874,353	1,967,491
192,847	144,892	146,907	195,597	215,808
10,030	9,049	7,117	6,600	6,244
821,166	758,406	733,477	731,620	682,960
691,834	162,865	10,242	20,413	20,718
273,855	286,021	318,311	289,401	312,494
91,259	101,385	104,181	100,556	108,452
4,727	3,064	0	0	0
241,454	223,880	254,646	275,503	298,326
11,649	6,096	3,913	6,404	50,737
14,060	16,375	13,584	12,184	10,269
1,240,225	1,170,060	1,131,688	1,099,958	1,116,064
318,975	320,395	327,578	305,281	257,441
117,147	125,141	154,876	179,455	73,147
<u>\$14,892,841</u>	<u>\$14,997,411</u>	<u>\$14,690,306</u>	<u>\$14,691,023</u>	<u>\$14,774,019</u>

**Muskingum County, Ohio**  
Assessed and Estimated Actual Value of Taxable Property  
Last Ten Years

Collection Year	Real Property			Tangible Personal Property	
	Assessed Value		Estimated Actual Value	Public Utility	
	Residential/ Agricultural	Commercial/ Industrial/ Public Utility/ Mineral		Assessed Value	Estimated Actual Value
2014	\$1,082,095,530	\$340,335,620	\$4,064,089,000	\$200,137,930	\$571,822,657
2013	1,083,008,710	347,355,530	4,086,754,971	195,997,680	559,993,371
2012	1,143,460,040	344,820,650	4,252,230,543	179,263,290	512,180,829
2011	1,139,539,610	315,708,470	4,157,851,657	142,961,480	408,461,371
2010	1,134,591,130	317,856,460	4,149,850,257	80,156,260	229,017,886
2009	1,111,279,110	303,108,550	4,041,107,600	74,554,590	213,013,114
2008	1,098,589,780	292,982,940	3,975,922,057	72,610,030	207,457,229
2007	1,090,909,570	294,946,060	3,959,587,514	79,420,980	226,917,086
2006	931,356,480	265,371,820	3,419,223,714	80,144,210	228,983,457
2005	907,209,640	256,811,540	3,325,774,800	78,147,450	223,278,429

Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

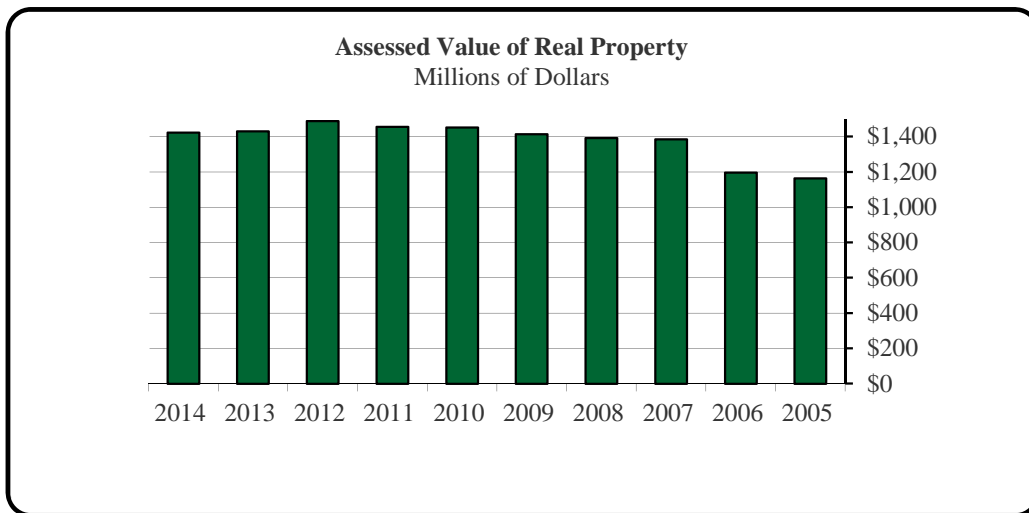
The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent for machinery and equipment and 23 percent for inventories. General business tangible personal property tax was phased out beginning in 2006. Both types of general business tangible personal property were assessed at 12.5 for 2007, 6.25 percent for 2008, and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes were levied or collected in 2010 from general business taxpayers (except telephone companies whose last year to pay tangible personal property is 2010).

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10 percent, 2 1/2 percent, and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10 percent rollback for commercial/ industrial property has been eliminated.

Values are shown net of exempt property.

Source: Muskingum County Auditor

Tangible Personal Property General Business		Total			Weighted Average Tax Rate
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	
\$0	\$0	\$1,622,569,080	\$4,635,911,657	35%	10.051493
0	0	1,626,361,920	4,646,748,342	35%	10.001859
0	0	1,667,543,980	4,764,411,372	35%	12.119590
0	0	1,598,209,560	4,566,313,028	35%	12.015350
1,555,490	31,109,800	1,534,159,340	4,409,977,943	35%	11.899529
2,935,810	29,358,100	1,491,878,060	4,283,478,814	35%	11.953420
40,980,620	655,689,920	1,505,163,370	4,839,069,206	31%	11.997069
73,372,490	586,979,920	1,538,649,100	4,773,484,520	32%	10.173886
108,520,155	578,774,160	1,385,392,665	4,226,981,331	33%	9.222042
144,884,340	579,537,360	1,387,052,970	4,128,590,589	34%	9.735802



**Muskingum County, Ohio**  
Property Tax Rates, Direct and Overlapping Governments  
(per \$1,000 of assessed value)  
Last Ten Years (1)

	2014	2013	2012	2011	2010
<b><u>Unvoted Millage</u></b>					
Operating	\$2.150000	\$2.150000	\$2.150000	\$2.150000	\$2.150000
<b><u>Voted Millage - by levy</u></b>					
1976 MRDD					
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial/Public Utility/Mineral Real	0.000000	0.000000	0.000000	0.000000	0.000000
General Business/Public Utility Personal	0.000000	0.000000	0.000000	0.000000	0.000000
1980 MRDD					
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial/Public Utility/Mineral Real	0.000000	0.000000	0.000000	0.000000	0.000000
General Business/Public Utility Personal	0.000000	0.000000	0.000000	0.000000	0.000000
1994 MRDD					
Residential/Agricultural Real	0.972242	0.969770	0.911862	0.908938	0.906752
Commercial/Industrial/Public Utility/Mineral Real	1.406650	1.375142	1.447598	1.425924	1.407460
General Business/Public Utility Personal	2.000000	2.000000	2.000000	2.000000	2.000000
1994 Sheriff Operations					
Residential/Agricultural Real	0.243060	0.242442	0.227965	0.227234	0.226688
Commercial/Industrial/Public Utility/Mineral Real	0.351662	0.343785	0.361899	0.356481	0.351865
General Business/Public Utility Personal	0.500000	0.500000	0.500000	0.500000	0.500000
2006 Children Services					
Residential/Agricultural Real	1.836114	1.831446	1.722084	1.716562	1.712434
Commercial/Industrial/Public Utility/Mineral Real	1.908174	1.865432	1.963722	1.934322	1.909276
General Business/Public Utility Personal	2.000000	2.000000	2.000000	2.000000	2.000000
1998 Mental Health					
Residential/Agricultural Real	0.675360	0.673643	0.633417	0.631386	0.629868
Commercial/Industrial/Public Utility/Mineral Real	0.790253	0.772552	0.813257	0.801081	0.790708
General Business/Public Utility Personal	1.000000	1.000000	1.000000	1.000000	1.000000
2002 Senior Services					
Residential/Agricultural Real	0.433627	0.432525	0.406697	0.405393	0.404418
Commercial/Industrial/Public Utility/Mineral Real	0.455481	0.445279	0.468740	0.461722	0.455744
General Business/Public Utility Personal	0.500000	0.500000	0.500000	0.500000	0.500000
2005 T.B. Clinic					
Residential/Agricultural Real	0.367222	0.366289	0.344416	0.343312	0.342486
Commercial/Industrial/Public Utility/Mineral Real	0.381634	0.373086	0.392744	0.386864	0.381855
General Business/Public Utility Personal	0.400000	0.400000	0.400000	0.400000	0.400000
2005 County Home					
Residential/Agricultural Real	0.000000	0.000000	2.152605	2.145702	2.140542
Commercial/Industrial/Public Utility/Mineral Real	0.000000	0.000000	2.454652	2.417902	2.386595
General Business/Public Utility Personal	0.000000	0.000000	2.500000	2.500000	2.500000
2007 MRDD					
Residential/Agricultural Real	3.000000	3.000000	2.986548	2.976972	2.969814
Commercial/Industrial/Public Utility/Mineral Real	2.915139	2.849841	3.000000	3.000000	3.000000
General Business/Public Utility Personal	3.000000	3.000000	3.000000	3.000000	3.000000
<b><u>Total Voted Millage - By Type of Property</u></b>					
Residential/Agricultural Real	7.527625	7.516115	9.385594	9.355499	9.333002
Commercial/Industrial/Public Utility/Mineral Real	8.208993	8.025117	10.902612	10.784296	10.683503
General Business/Public Utility Personal	9.400000	9.400000	11.900000	11.900000	11.900000
<b><u>Total Millage By Type of Property</u></b>					
Residential/Agricultural Real	9.677625	9.666115	11.535594	11.505499	11.483002
Commercial/Industrial/Public Utility/Mineral Real	10.358993	10.175117	13.052612	12.934296	12.833503
General Business/Public Utility Personal	11.550000	11.550000	14.050000	14.050000	14.050000
<b>Total Weighted Average Tax Rate</b>	10.051493	10.001859	12.119590	12.015350	11.899529

(1) Property tax rates shown are based on the year of collection.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Source: Muskingum County Auditor

2009	2008	2007	2006	2005
\$2.150000	\$2.150000	\$2.150000	\$2.150000	\$2.150000
0.000000	0.000000	0.159972	0.185382	0.185350
0.000000	0.000000	0.329057	0.349062	0.347282
0.000000	0.000000	1.000000	1.000000	1.000000
0.000000	0.000000	0.652350	0.755970	0.755842
0.000000	0.000000	1.052878	1.116886	1.111190
0.000000	0.000000	2.000000	2.000000	2.000000
0.915968	0.915436	0.913860	1.059020	1.058842
1.400284	1.398944	1.389842	1.474336	1.466818
2.000000	2.000000	2.000000	2.000000	2.000000
0.228992	0.228859	0.228465	0.264755	0.264711
0.350071	0.349736	0.347461	0.368584	0.366705
0.500000	0.500000	0.500000	0.500000	0.500000
1.729838	1.728834	1.725858	0.000000	1.255632
1.899542	1.897724	1.885378	0.000000	1.555526
2.000000	2.000000	2.000000	0.000000	2.000000
0.636270	0.635901	0.634806	0.735641	0.735517
0.786677	0.785924	0.780811	0.828280	0.824056
1.000000	1.000000	1.000000	1.000000	1.000000
0.408529	0.408292	0.407589	0.472332	0.472253
0.453420	0.452987	0.450040	0.477400	0.474965
0.500000	0.500000	0.500000	0.500000	0.500000
0.345967	0.345767	0.345172	0.400000	0.294588
0.379908	0.379545	0.377076	0.400000	0.329622
0.400000	0.400000	0.400000	0.400000	0.400000
2.162297	2.161043	2.157323	2.500000	1.472940
2.374427	2.372155	2.356723	2.500000	1.648112
2.500000	2.500000	2.500000	2.500000	2.000000
3.000000	3.000000	0.000000	0.000000	0.000000
3.000000	3.000000	0.000000	0.000000	0.000000
3.000000	3.000000	0.000000	0.000000	0.000000
9.427861	9.424132	7.225395	6.373100	6.495675
10.644329	10.637015	8.969266	7.514548	8.124276
11.900000	11.900000	11.900000	9.900000	11.400000
11.577861	11.574132	9.375395	8.523100	8.645675
12.794329	12.787015	11.119266	9.664548	10.274276
14.050000	14.050000	14.050000	12.050000	13.550000
11.953420	11.997069	10.173886	9.222042	9.735802

(continued)

**Muskingum County, Ohio**  
Property Tax Rates, Direct and Overlapping Governments (Continued)  
(per \$1,000 of assessed value)  
Last Ten Years (1)

	2014	2013	2012	2011	2010
<b><u>Overlapping Rates by Taxing District</u></b>					
<b><u>Special Districts</u></b>					
Muskingum County General Health District					
Residential/Agricultural Real	1.367255	1.365050	1.311153	1.306949	1.303806
Commercial/Industrial/Public Utility/Mineral Real	1.396819	1.365531	1.437481	1.423445	1.411488
General Business/Public Utility Personal	1.500000	1.500000	1.500000	1.500000	1.500000
Muskingum County Library System					
Residential/Agricultural Real	1.000000	1.000000	0.992324	0.992324	0.989938
Commercial/Industrial/Public Utility/Mineral Real	0.971713	0.949947	1.000000	1.000000	1.000000
General Business/Public Utility Personal	1.000000	1.000000	1.000000	1.000000	1.000000
<b><u>School Districts</u></b>					
East Muskingum Local Schools					
Residential/Agricultural Real	25.635496	25.859847	25.953957	25.459837	26.345567
Commercial/Industrial/Public Utility/Mineral Real	27.991258	27.162634	29.457905	27.653795	28.496288
General Business/Public Utility Personal	37.870000	38.100000	38.160000	37.680000	38.560000
Franklin Local Schools					
Residential/Agricultural Real	23.208818	23.514166	23.619727	23.569316	24.168471
Commercial/Industrial/Public Utility/Mineral Real	25.634465	25.045649	24.706529	24.678196	25.229114
General Business/Public Utility Personal	36.300000	36.700000	36.940000	36.940000	37.550000
Maysville Local Schools					
Residential/Agricultural Real	23.175508	23.431919	22.639260	22.597047	22.545202
Commercial/Industrial/Public Utility/Mineral Real	22.340918	22.633824	23.349156	23.264847	23.150732
General Business/Public Utility Personal	39.850000	40.150000	40.150000	40.150000	40.100000
Tri-Valley Local Schools					
Residential/Agricultural Real	25.874029	26.053364	24.479753	24.441136	24.400859
Commercial/Industrial/Public Utility/Mineral Real	25.617375	24.715677	26.928248	26.695185	26.262452
General Business/Public Utility Personal	39.850000	40.050000	40.000000	40.050000	40.100000
West Muskingum Local Schools					
Residential/Agricultural Real	31.739846	26.686918	25.491906	25.503745	25.550003
Commercial/Industrial/Public Utility/Mineral Real	31.263839	25.900021	25.748813	25.610270	25.627406
General Business/Public Utility Personal	48.800000	43.800000	43.390000	43.390000	43.450000
Zanesville City Schools					
Residential/Agricultural Real	31.275759	33.455936	30.409437	30.362244	29.964791
Commercial/Industrial/Public Utility/Mineral Real	30.125010	32.304417	30.976347	30.790204	30.197363
General Business/Public Utility Personal	49.200000	51.450000	50.150000	50.150000	49.850000
<b><u>Out of County School Districts</u></b>					
Licking Valley Local Schools					
Residential/Agricultural Real	25.828513	25.938519	25.950017	25.220010	25.270014
Commercial/Industrial/Public Utility/Mineral Real	28.448616	28.466373	25.950022	25.295341	25.331739
General Business/Public Utility Personal	35.620000	35.740000	35.850000	36.120000	36.170000
Morgan Local Schools					
Residential/Agricultural Real	24.591935	24.828775	24.919904	24.920600	24.921988
Commercial/Industrial/Public Utility/Mineral Real	29.566471	30.525450	28.978938	28.590174	28.685518
General Business/Public Utility Personal	37.390000	37.630000	37.630000	37.630000	37.630000
Riverview Local Schools					
Residential/Agricultural Real	20.963960	20.961403	21.003792	20.993409	20.994025
Commercial/Industrial/Public Utility/Mineral Real	22.121057	21.424524	21.402619	21.376338	21.376937
General Business/Public Utility Personal	31.300000	31.300000	31.300000	31.300000	31.300000
Rolling Hills Local Schools					
Residential/Agricultural Real	24.500007	24.650007	24.847845	24.160627	26.496732
Commercial/Industrial/Public Utility/Mineral Real	24.900000	25.050000	25.200000	24.339416	26.660000
General Business/Public Utility Personal	24.900000	25.050000	25.200000	24.750000	26.660000

(1) Property tax rates shown are based on the year of collection.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Source: Muskingum County Auditor



2009	2008	2007	2006	2005
1.317058	1.134535	1.132581	1.312485	1.312264
1.406841	1.298935	1.290485	1.368919	1.356958
1.500000	1.500000	1.500000	1.500000	1.500000
0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000
26.446695	26.451721	26.248595	27.256885	27.158378
27.728431	27.657707	27.093335	28.259392	28.182104
38.660000	38.660000	38.460000	39.110000	39.010000
24.231739	24.268633	24.180875	24.474252	24.693624
25.295789	24.790981	24.600570	24.941178	25.401250
37.600000	37.600000	37.550000	37.650000	37.850000
22.615864	22.608211	22.497883	22.879407	22.973248
22.647747	22.716867	22.551582	23.516904	23.007215
40.150000	40.150000	40.050000	40.350000	40.450000
24.651367	24.636550	24.607715	24.976979	24.975427
26.367757	26.340592	26.332665	25.362713	25.362713
40.250000	40.250000	40.250000	40.550000	40.550000
25.765353	25.714390	25.700022	26.000012	26.100018
26.008437	25.882166	25.700031	26.048178	26.154617
43.650000	43.600000	43.600000	43.900000	44.000000
30.052567	29.534905	28.750027	28.952389	29.350022
30.325980	29.857789	29.059889	30.238922	30.602888
49.950000	49.450000	48.700000	48.900000	49.300000
25.370012	25.400019	25.370013	25.400016	26.030019
25.370011	25.400021	25.370017	25.400013	26.030006
36.270000	36.300000	36.270000	36.300000	36.930000
24.901188	24.821643	24.821702	23.420691	23.421302
28.736733	28.871364	28.617474	27.227286	27.230845
37.600000	37.520000	37.520000	35.970000	35.970000
21.042818	21.047589	21.049664	21.164131	21.184100
23.024672	23.038673	23.127591	23.508785	23.284704
31.300000	31.300000	31.300000	31.300000	31.300000
26.260007	26.967027	25.456579	29.031969	29.034045
26.643595	27.139688	25.468017	29.025634	29.024964
26.660000	27.250000	25.580000	29.100000	29.100000

(continued)

**Muskingum County, Ohio**  
Property Tax Rates, Direct and Overlapping Governments (Continued)  
(per \$1,000 of assessed value)  
Last Ten Years (1)

	2014	2013	2012	2011	2010
<b><u>Overlapping Rates by Taxing District</u></b>					
<b><u>Joint Vocational School Districts</u></b>					
Mid-East Ohio Career and Technology Centers (2)					
Residential/Agricultural Real	3.460095	3.343387	3.403210	3.398564	3.395370
Commercial/Industrial/Public Utility/Mineral Real	3.434851	3.351785	3.463468	3.420809	3.422682
General Business/Public Utility Personal	4.600000	4.600000	4.600000	4.600000	4.600000
Coshocton County Career Center					
Residential/Agricultural Real	2.000045	2.000002	2.007357	2.006277	2.006810
Commercial/Industrial/Public Utility/Mineral Real	2.079017	2.023767	2.005680	2.000002	2.000000
General Business/Public Utility Personal	2.500000	2.500000	2.500000	2.500000	2.500000
Career and Technology Education Centers of Licking County					
Residential/Agricultural Real	2.560000	2.480000	2.540000	2.520000	2.500000
Commercial/Industrial/Public Utility/Mineral Real	2.560000	2.480000	2.540000	2.520000	2.500000
General Business/Public Utility Personal	2.560000	2.480000	2.540000	2.500000	2.500000
<b><u>Corporations</u></b>					
Adamsville					
Residential/Agricultural Real	2.650000	2.650000	2.650000	2.650000	2.650000
Commercial/Industrial/Public Utility/Mineral Real	2.650000	2.650000	2.650000	2.650000	2.650000
General Business/Public Utility Personal	2.650000	2.650000	2.650000	2.650000	2.650000
Dresden - Cass Township					
Residential/Agricultural Real	9.248020	9.250000	8.600000	8.500000	7.700000
Commercial/Industrial/Public Utility/Mineral Real	9.250000	9.250000	8.600000	8.500000	7.700000
General Business/Public Utility Personal	9.250000	9.250000	8.600000	8.500000	7.700000
Dresden - Jefferson Township					
Residential/Agricultural Real	10.198020	10.200000	9.550000	9.450000	8.650000
Commercial/Industrial/Public Utility/Mineral Real	10.200000	10.200000	9.550000	9.450000	8.650000
General Business/Public Utility Personal	10.200000	10.200000	9.550000	9.450000	8.650000
Fazeysburg					
Residential/Agricultural Real	7.699895	7.700000	7.700000	6.658610	6.654235
Commercial/Industrial/Public Utility/Mineral Real	7.700000	7.700000	7.700000	6.478870	6.479745
General Business/Public Utility Personal	7.700000	7.700000	7.700000	7.150000	7.150000
Fultonham					
Residential/Agricultural Real	2.200000	2.200000	2.200000	2.200000	2.200000
Commercial/Industrial/Public Utility/Mineral Real	2.200000	2.200000	2.200000	2.200000	2.200000
General Business/Public Utility Personal	2.200000	2.200000	2.200000	2.200000	2.200000
Gratiot					
Residential/Agricultural Real	1.200000	1.200000	1.200000	1.200000	1.200000
Commercial/Industrial/Public Utility/Mineral Real	1.200000	1.200000	1.200000	1.200000	1.200000
General Business/Public Utility Personal	1.200000	1.200000	1.200000	1.200000	1.200000
New Concord - Union Township					
Residential/Agricultural Real	6.295033	6.300000	6.295075	6.296979	5.929123
Commercial/Industrial/Public Utility/Mineral Real	5.852825	5.838352	6.300000	6.300000	5.650956
General Business/Public Utility Personal	6.300000	6.300000	6.300000	6.300000	6.300000
Norwich					
Residential/Agricultural Real	7.800000	7.800000	7.800000	7.800000	7.800000
Commercial/Industrial/Public Utility/Mineral Real	7.615690	7.615690	7.795885	7.800000	7.800000
General Business/Public Utility Personal	7.800000	7.800000	7.800000	7.800000	7.800000
New Concord-Highland Township (3)					
Residential/Agricultural Real	5.045033	5.050000	5.045075	5.046979	4.679123
Commercial/Industrial/Public Utility/Mineral Real	4.602825	4.588352	5.050000	5.050000	4.400956
General Business/Public Utility Personal	5.050000	5.050000	5.050000	5.050000	5.050000

(1) Property tax rates shown are based on the year of collection.

(2) Formerly Mid-East Joint Vocational School District

(3) New district created by annexation

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Source: Muskingum County Auditor

2009	2008	2007	2006	2005
2.000002	2.000001	2.000004	1.999999	2.000002
2.004351	2.010492	1.999999	1.999633	2.007883
3.200000	3.200000	3.200000	3.200000	3.200000
2.026250	2.030243	2.033165	2.249843	2.253910
2.199462	2.182048	2.186273	2.255945	2.251873
2.500000	2.500000	2.500000	2.500000	2.500000
2.500000	3.000000	3.000000	3.000000	3.000000
2.500000	3.000000	3.000000	3.000000	3.000000
2.500000	3.000000	3.000000	3.000000	3.000000
2.650000	2.650000	2.650000	2.650000	2.650000
2.650000	2.650000	2.650000	2.650000	2.650000
2.650000	2.650000	2.650000	2.650000	2.650000
7.499741	3.400000	3.600000	3.900000	4.100000
7.500000	3.400000	3.600000	3.900000	4.100000
7.500000	3.400000	3.600000	3.900000	4.100000
8.449741	4.350000	4.550000	4.850000	5.050000
8.450000	4.350000	4.550000	4.850000	5.050000
8.450000	4.350000	4.550000	4.850000	5.050000
6.644485	6.637435	6.625655	6.601050	5.247502
6.500155	6.508330	6.502020	6.882154	5.946570
7.150000	7.150000	7.150000	7.150000	7.150000
2.200000	2.200000	2.200000	2.200000	2.200000
2.200000	2.200000	2.200000	2.200000	2.200000
2.200000	2.200000	2.200000	2.200000	2.200000
1.200000	1.200000	1.200000	1.200000	1.200000
1.200000	1.200000	1.200000	1.200000	1.200000
1.200000	1.200000	1.200000	1.200000	1.200000
5.929484	5.929696	5.929696	6.300000	5.639110
5.651369	5.651370	5.647248	6.300000	6.174474
6.300000	6.300000	6.300000	6.300000	6.300000
2.800000	6.850710	6.850710	7.535780	7.480780
2.800000	6.823365	6.823365	7.429205	7.429205
2.800000	7.800000	7.800000	7.800000	7.800000
4.679484	4.679696	5.129696	0.000000	0.000000
4.401369	4.401370	4.847248	0.000000	0.000000
5.050000	5.050000	5.500000	0.000000	0.000000

(continued)

**Muskingum County, Ohio**  
Property Tax Rates, Direct and Overlapping Governments (Continued)  
(per \$1,000 of assessed value)  
Last Ten Years (1)

	2014	2013	2012	2011	2010
<b><u>Overlapping Rates by Taxing District</u></b>					
<b><u>Corporations</u></b>					
Philo					
Residential/Agricultural Real	6.174581	6.166959	6.044175	6.036201	6.000587
Commercial/Industrial/Public Utility/Mineral Real	6.173128	6.173128	7.103184	6.816190	6.801569
General Business/Public Utility Personal	7.550000	7.550000	10.050000	10.050000	10.050000
Roseville					
Residential/Agricultural Real	8.502668	8.465196	7.909439	7.896769	6.879940
Commercial/Industrial/Public Utility/Mineral Real	9.809373	11.800000	10.127302	10.123981	9.124303
General Business/Public Utility Personal	11.800000	11.800000	11.800000	11.800000	10.800000
South Zanesville					
Residential/Agricultural Real	5.249890	5.250000	2.750000	2.750000	2.750000
Commercial/Industrial/Public Utility/Mineral Real	4.835305	4.835182	2.750000	2.750000	2.750000
General Business/Public Utility Personal	5.250000	5.250000	2.750000	2.750000	2.750000
Zanesville - Zanesville City Schools and and Tri-Valley Local Schools					
Residential/Agricultural Real	3.400000	3.400000	3.400000	3.400000	3.400000
Commercial/Industrial/Public Utility/Mineral Real	3.400000	3.400000	3.400000	3.400000	3.400000
General Business/Public Utility Personal	3.400000	3.400000	3.400000	3.400000	3.400000
Zanesville - West Muskingum Local Schools					
Residential/Agricultural Real	2.850000	2.850000	2.850000	2.850000	2.850000
Commercial/Industrial/Public Utility/Mineral Real	2.850000	2.850000	2.850000	2.850000	2.850000
General Business/Public Utility Personal	2.850000	2.850000	2.850000	2.850000	2.850000
Zanesville - Falls Township					
Residential/Agricultural Real	0.400000	0.400000	0.400000	0.400000	0.400000
Commercial/Industrial/Public Utility/Mineral Real	0.400000	0.400000	0.400000	0.400000	0.400000
General Business/Public Utility Personal	0.400000	0.400000	0.400000	0.400000	0.400000
Zanesville - Muskingum Township (2)					
Residential/Agricultural Real	1.700000	1.700000	1.700000	1.700000	1.700000
Commercial/Industrial/Public Utility/Mineral Real	1.700000	1.700000	1.700000	1.700000	1.700000
General Business/Public Utility Personal	1.700000	1.700000	1.700000	1.700000	1.700000
<b><u>Townships</u></b>					
Adams					
Residential/Agricultural Real	4.199626	4.198566	4.295152	4.295640	4.295674
Commercial/Industrial/Public Utility/Mineral Real	4.302467	4.302395	4.350000	4.343639	4.350000
General Business/Public Utility Personal	4.350000	4.350000	4.350000	4.350000	4.350000
Blue Rock					
Residential/Agricultural Real	4.427636	4.404174	4.449684	4.440609	4.445352
Commercial/Industrial/Public Utility/Mineral Real	4.658018	4.665155	4.640554	4.646324	4.646324
General Business/Public Utility Personal	4.700000	4.700000	4.700000	4.700000	4.700000
Brush Creek					
Residential/Agricultural Real	3.300000	3.300000	3.300000	3.300000	3.300000
Commercial/Industrial/Public Utility/Mineral Real	3.300000	3.300000	3.300000	3.300000	3.300000
General Business/Public Utility Personal	3.300000	3.300000	3.300000	3.300000	3.300000
Cass					
Residential/Agricultural Real	3.250000	3.250000	3.239275	3.237220	3.236419
Commercial/Industrial/Public Utility/Mineral Real	3.142444	3.209125	3.250000	3.249914	3.250000
General Business/Public Utility Personal	3.250000	3.250000	3.250000	3.250000	3.250000
Clay					
Residential/Agricultural Real	3.145511	3.136291	3.089806	3.086675	3.085045
Commercial/Industrial/Public Utility/Mineral Real	3.190197	3.188009	3.172224	3.171149	3.171561
General Business/Public Utility Personal	3.250000	3.250000	3.250000	3.250000	3.250000

(1) Property tax rates shown are based on the year of collection.

(2) New district created by annexation.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Source: Muskingum County Auditor

2009	2008	2007	2006	2005
5.971812	5.959996	5.955057	6.605225	6.605225
6.801569	6.801570	6.801570	7.227603	7.227603
10.050000	10.050000	10.050000	10.050000	10.050000
6.874563	6.949359	6.944940	7.226932	7.758613
9.124303	9.124303	9.097927	9.399673	10.259915
10.800000	10.800000	10.800000	10.800000	10.800000
2.750000	2.750000	2.750000	2.750000	2.750000
2.750000	2.750000	2.750000	2.750000	2.750000
2.750000	2.750000	2.750000	2.750000	2.750000
3.400000	3.400000	3.400000	3.400000	3.400000
3.400000	3.400000	3.400000	3.400000	3.400000
3.400000	3.400000	3.400000	3.400000	3.400000
2.850000	2.850000	2.850000	2.850000	2.850000
2.850000	2.850000	2.850000	2.850000	2.850000
2.850000	2.850000	2.850000	2.850000	2.850000
0.400000	0.400000	0.400000	0.400000	0.400000
0.400000	0.400000	0.400000	0.400000	0.400000
0.400000	0.400000	0.400000	0.400000	0.400000
1.700000	1.700000	1.700000	0.000000	0.000000
1.700000	1.700000	1.700000	0.000000	0.000000
1.700000	1.700000	1.700000	0.000000	0.000000
4.349966	4.084429	4.084193	4.298281	4.298281
4.350000	4.346628	4.346628	4.350000	4.350000
4.350000	4.350000	4.350000	4.350000	4.350000
4.479888	4.481289	4.370560	3.676537	3.676462
4.645084	4.645084	4.613021	3.689317	3.689317
4.700000	4.700000	4.700000	3.700000	3.700000
3.300000	2.900000	2.900000	2.900000	2.900000
3.300000	2.900000	2.900000	2.900000	2.900000
3.300000	2.900000	2.900000	2.900000	2.900000
3.249816	3.250000	3.258608	3.214928	3.214928
3.250000	3.250000	3.250000	3.235447	3.235447
3.250000	3.250000	3.250000	3.250000	3.250000
3.092158	3.089995	3.089828	3.211291	3.211291
3.171561	3.171561	3.171561	3.244059	3.244059
3.250000	3.250000	3.250000	3.250000	3.250000

(continued)

**Muskingum County, Ohio**  
Property Tax Rates, Direct and Overlapping Governments (Continued)  
(per \$1,000 of assessed value)  
Last Ten Years (1)

	2014	2013	2012	2011	2010
<b><u>Overlapping Rates by Taxing District</u></b>					
<b><u>Townships</u></b>					
<b>Falls</b>					
Residential/Agricultural Real	6.150000	3.650000	3.650000	3.648747	3.647567
Commercial/Industrial/Public Utility/Mineral Real	6.107932	3.586612	3.630682	3.650000	3.650000
General Business/Public Utility Personal	6.150000	3.650000	3.650000	3.650000	3.650000
<b>Harrison</b>					
Residential/Agricultural Real	9.036818	6.216882	8.916307	8.886601	8.854614
Commercial/Industrial/Public Utility/Mineral Real	10.656868	7.911765	11.491645	11.424058	11.419128
General Business/Public Utility Personal	11.100000	8.300000	11.800000	11.800000	11.800000
<b>Highland</b>					
Residential/Agricultural Real	4.275314	4.276765	4.349926	4.346240	4.346129
Commercial/Industrial/Public Utility/Mineral Real	4.341616	4.400000	4.400000	4.400000	4.400000
General Business/Public Utility Personal	4.400000	4.400000	4.400000	4.400000	4.400000
<b>Hopewell</b>					
Residential/Agricultural Real	4.326348	4.324666	4.249301	4.246824	4.246497
Commercial/Industrial/Public Utility/Mineral Real	4.462562	4.492568	4.468373	4.474273	4.482934
General Business/Public Utility Personal	4.850000	4.850000	4.850000	4.850000	4.850000
<b>Jackson</b>					
Residential/Agricultural Real	8.842150	8.833850	8.706155	8.695876	7.047245
Commercial/Industrial/Public Utility/Mineral Real	7.698910	7.698910	9.017808	9.049184	7.427082
General Business/Public Utility Personal	9.650000	9.450000	9.650000	8.150000	8.150000
<b>Jefferson</b>					
Residential/Agricultural Real	5.900000	5.900000	4.815689	4.809131	4.804184
Commercial/Industrial/Public Utility/Mineral Real	5.240975	5.240975	4.244546	4.244546	4.244546
General Business/Public Utility Personal	5.900000	5.900000	4.900000	4.900000	4.900000
<b>Licking</b>					
Residential/Agricultural Real	6.249208	6.250000	6.089297	6.081179	6.076988
Commercial/Industrial/Public Utility/Mineral Real	6.065344	6.098315	6.162321	6.168285	6.119385
General Business/Public Utility Personal	6.250000	6.250000	6.250000	6.250000	6.250000
<b>Madison</b>					
Residential/Agricultural Real	5.907144	3.911310	3.929050	3.935802	3.946753
Commercial/Industrial/Public Utility/Mineral Real	5.963235	4.000000	4.000000	0.400000	4.000000
General Business/Public Utility Personal	6.000000	4.000000	4.000000	4.000000	4.000000
<b>Meigs</b>					
Residential/Agricultural Real	3.524935	3.524324	3.638643	3.638420	3.638721
Commercial/Industrial/Public Utility/Mineral Real	3.863793	3.812259	4.250000	4.250000	4.250000
General Business/Public Utility Personal	4.250000	4.250000	4.250000	4.250000	4.250000
<b>Monroe</b>					
Residential/Agricultural Real	4.547945	4.553490	4.643837	4.646425	4.141752
Commercial/Industrial/Public Utility/Mineral Real	4.700000	4.700000	4.700000	4.700000	4.200000
General Business/Public Utility Personal	4.700000	4.700000	4.700000	4.700000	4.200000
<b>Muskingum</b>					
Residential/Agricultural Real	4.648367	4.650000	4.650000	4.645173	4.637838
Commercial/Industrial/Public Utility/Mineral Real	4.650000	4.650000	4.650000	4.650000	4.646722
General Business/Public Utility Personal	4.650000	4.650000	4.650000	4.650000	4.650000

(1) Property tax rates shown are based on the year of collection.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Source: Muskingum County Auditor

2009	2008	2007	2006	2005
3.650000	3.447188	3.445556	3.572764	3.572658
3.650000	3.484929	3.459367	3.596499	3.599318
3.650000	3.650000	3.650000	3.650000	3.650000
8.885438	8.881504	8.864935	10.101755	10.101755
11.546073	11.546074	11.546074	11.731210	11.422050
11.800000	11.800000	11.800000	11.800000	11.800000
4.389979	4.400000	4.184886	4.345479	4.345479
4.400000	4.400000	4.378531	4.397820	4.397820
4.400000	4.400000	4.400000	4.400000	4.400000
4.275818	3.501770	3.500759	3.623537	3.623391
4.482830	3.895596	3.895596	3.965696	3.965696
4.850000	4.850000	4.850000	4.850000	4.850000
7.160003	7.151500	5.602422	6.112627	5.111429
7.367605	7.368962	5.877010	6.303894	5.303894
8.150000	8.150000	6.850000	6.850000	5.850000
4.811428	4.811691	4.807084	4.900000	2.400000
4.244546	4.244547	4.244547	4.900000	2.400000
4.900000	4.900000	4.900000	4.900000	2.400000
6.103275	6.101673	5.420004	5.803462	5.803049
6.113160	6.113160	5.696458	6.084303	6.084303
6.250000	6.250000	6.250000	6.250000	6.250000
4.000000	3.793113	3.790519	3.984481	3.984481
4.000000	3.999929	3.999929	4.000000	4.000000
4.000000	4.000000	4.000000	4.000000	4.000000
3.651426	3.651186	3.649233	3.874116	3.874116
4.250000	4.250000	4.250000	4.227154	4.227154
4.250000	4.250000	4.250000	4.250000	4.250000
4.200000	3.962954	3.959292	4.159009	4.155500
4.200000	4.200000	4.192467	4.199302	4.199302
4.200000	4.200000	4.200000	4.200000	4.200000
4.649666	4.650000	4.445494	4.582566	3.932528
4.650000	4.650000	4.409335	4.585518	3.935518
4.650000	4.650000	4.650000	4.650000	4.000000

(continued)

**Muskingum County, Ohio**  
Property Tax Rates, Direct and Overlapping Governments (Continued)  
(per \$1,000 of assessed value)  
Last Ten Years (1)

	2014	2013	2012	2011	2010
<b><u>Overlapping Rates by Taxing District</u></b>					
<b><u>Townships</u></b>					
Newton					
Residential/Agricultural Real	5.834453	5.822486	5.872511	5.863985	5.861858
Commercial/Industrial/Public Utility/Mineral Real	7.235651	7.247114	7.438640	7.393079	7.383140
General Business/Public Utility Personal	9.050000	9.050000	9.050000	9.050000	9.050000
Perry					
Residential/Agricultural Real	4.893956	4.892957	4.797665	4.792724	4.794035
Commercial/Industrial/Public Utility/Mineral Real	5.483861	5.299484	5.564960	5.515667	5.480453
General Business/Public Utility Personal	6.200000	6.200000	6.200000	6.200000	6.200000
Rich Hill					
Residential/Agricultural Real	3.994098	3.998572	4.143282	4.142801	4.200000
Commercial/Industrial/Public Utility/Mineral Real	4.158678	4.159021	4.200000	4.200000	4.200000
General Business/Public Utility Personal	4.200000	4.200000	4.200000	4.200000	4.200000
Salem					
Residential/Agricultural Real	3.550000	3.550000	3.487304	3.484858	3.484684
Commercial/Industrial/Public Utility/Mineral Real	3.549750	3.517407	3.545023	3.550000	3.550000
General Business/Public Utility Personal	3.550000	3.550000	3.550000	3.550000	3.550000
Salt Creek					
Residential/Agricultural Real	3.550381	3.544616	3.529171	3.524017	3.526761
Commercial/Industrial/Public Utility/Mineral Real	3.668186	3.668846	3.702008	3.702008	3.702008
General Business/Public Utility Personal	4.000000	4.000000	4.000000	4.000000	4.000000
Springfield					
Residential/Agricultural Real	5.176834	5.171644	5.007328	4.880769	4.883296
Commercial/Industrial/Public Utility/Mineral Real	5.152640	5.140351	5.241212	5.206503	5.205282
General Business/Public Utility Personal	5.350000	5.350000	5.350000	5.350000	5.350000
Union					
Residential/Agricultural Real	4.496730	4.496503	4.466650	4.466912	4.465688
Commercial/Industrial/Public Utility/Mineral Real	4.576337	4.576386	4.594638	4.594774	4.516369
General Business/Public Utility Personal	4.600000	4.600000	4.600000	4.600000	4.600000
Washington					
Residential/Agricultural Real	4.400000	4.150000	4.138400	4.132236	4.131990
Commercial/Industrial/Public Utility/Mineral Real	4.265576	3.747728	4.150000	4.150000	4.138369
General Business/Public Utility Personal	4.400000	4.150000	4.150000	4.150000	4.150000
Wayne					
Residential/Agricultural Real	3.932199	3.926385	3.832155	3.831026	3.829902
Commercial/Industrial/Public Utility/Mineral Real	4.252463	4.249030	4.214179	4.208087	4.203841
General Business/Public Utility Personal	5.000000	5.000000	5.000000	5.000000	5.000000

(1) Property tax rates shown are based on the year of collection.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Source: Muskingum County Auditor



2009	2008	2007	2006	2005
5.894420	5.289116	5.287463	5.819129	5.816654
7.100597	6.393143	6.367673	6.827609	6.827609
9.050000	8.450000	8.450000	8.450000	8.450000
4.809287	4.811126	4.811021	5.004389	5.004389
5.327777	5.313017	5.245736	5.500589	5.500589
6.200000	6.200000	6.200000	6.200000	6.200000
4.200000	4.200000	3.915556	4.150764	4.150764
4.200000	4.200000	4.050234	4.185035	4.185035
4.200000	4.200000	4.200000	4.200000	4.200000
3.550000	3.375648	3.372569	3.504632	3.504632
3.550000	3.515683	3.515683	3.540962	3.540962
3.550000	3.550000	3.550000	3.550000	3.550000
3.547010	3.547236	3.547160	3.663841	3.663841
3.702008	3.702008	3.702008	3.764433	3.764433
4.000000	4.000000	4.000000	4.000000	4.000000
4.899116	4.902310	4.900396	5.309954	4.499918
5.208290	5.232037	5.224410	5.310603	4.872861
5.350000	5.350000	5.350000	5.350000	5.350000
4.476997	4.478748	4.478373	4.600000	3.600000
4.516369	4.516369	4.516369	4.600000	3.600000
4.600000	4.600000	4.600000	4.600000	3.600000
4.020234	4.020047	3.471417	3.671149	3.671149
4.016502	4.038848	3.657154	3.845626	3.845626
4.150000	4.150000	4.150000	4.150000	4.150000
3.835215	3.834781	3.831262	4.008647	4.008540
4.202016	4.202016	4.188905	4.332848	4.332848
5.000000	5.000000	5.000000	5.000000	5.000000

**Muskingum County, Ohio**

Principal Taxpayers

Real Estate Tax

2014 and 2005 (1)

Name of Taxpayer	2014	
	Assessed Value	Percent of Real Property Assessed Value
Nationwide Health Properties Incorporated	\$12,463,750	0.88%
DOLGENCORP Properties, LLC	10,885,990	0.77%
Colony Square Partners Limited	5,279,370	0.37%
Mid-Ohio Development LLC	4,215,940	0.30%
Auto Zone	3,503,370	0.25%
Zanesville Country Fair	3,335,100	0.23%
Halliburton Energy Services INC	3,275,070	0.23%
New Bakery Company of Ohio	3,150,000	0.22%
Muirwood Village LLC	2,544,650	0.18%
Century National Bank	2,522,810	0.17%
Totals	<u>\$51,176,050</u>	<u>3.60%</u>
Total Assessed Valuation	<u>\$1,422,431,150</u>	

Name of Taxpayer	2005	
	Assessed Value	Percent of Real Property Assessed Value
Longaberger Company	\$16,524,620	1.42%
Colony Square Partners Limited	6,395,410	0.55%
DOLGENCORP Properties, LLC	3,282,240	0.28%
Wal-Mart Properties, LLC	3,167,540	0.27%
Beam J. Robert Trustee	3,113,450	0.27%
Zanesville Country Fair	2,596,620	0.22%
BV Zanesville LLC	2,396,670	0.21%
Zandex Incorporated	2,033,520	0.17%
2000 Maysville Pike LTD	1,827,880	0.16%
MV/ALG Sandhurst LTD	1,784,720	0.15%
Totals	<u>\$43,122,670</u>	<u>3.70%</u>
Total Assessed Valuation	<u>\$1,164,021,180</u>	

(1) The amounts presented represent the assessed values upon which 2014 and 2005 collections were based.

Source: Muskingum County Auditor

**Muskingum County, Ohio**  
Principal Taxpayers  
General Business Tangible Personal Property Tax  
2005 (2)

Name of Taxpayer	2005	
	Assessed Value (1)	Percent of Tangible Personal Property Assessed Value
Longaberger Company	\$18,932,900	13.07%
AK Steel Corporation	11,062,420	7.64%
Owens Illinois Incorporated	6,057,260	4.18%
Lear Operations Incorporated	5,464,700	3.77%
Dolgencorp, Incorporated	3,415,300	2.36%
Sidwell Materials Corporation	3,301,430	2.28%
Shelly & Sands Corporation	3,265,180	2.25%
TW Fanch One Company	3,174,050	2.19%
Wal-Mart Stores Easet LP	2,869,850	1.98%
Burnham Corporation	2,660,640	1.84%
Total	<u>\$60,203,730</u>	<u>41.56%</u>
Total Assessed Valuation	<u>\$144,884,340</u>	

(1) The amounts presented represent the assessed values upon which 2005 collections were based.  
(2) Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes were levied or collected in 2009 from general business taxpayers (except telephone companies whose last year to pay tangible personal property tax was 2010).

Source: Muskingum County Auditor

**Muskingum County, Ohio**  
Principal Taxpayers  
Public Utilities Tangible Personal Property Tax  
2014 and 2005 (1)

Name of Taxpayer	2014	
	Assessed Value	Percent of Public Utility Assessed Value
Rockies Express Pipeline	\$98,621,180	49.28%
Ohio Power Company	58,165,700	29.06%
AEP	14,279,970	7.14%
Guernsey Muskingum Electric Co-Op	6,835,990	3.42%
Columbia Gas of Ohio	6,042,030	3.02%
NGO Transmission, Incorporated	5,585,010	2.79%
<b>Total</b>	<b>\$189,529,880</b>	<b>94.71%</b>
<b>Total Assessed Valuation</b>	<b>\$200,137,930</b>	

	2005	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Power Company	\$41,786,710	53.47%
Ohio Bell Telephone Company	7,563,230	9.68%
Texas Eastern Trans Corporation	4,771,940	6.11%
Guernsey Muskingum Electric Co-op	4,720,120	6.04%
National Gas and Oil Co-op	4,268,160	5.46%
<b>Total</b>	<b>\$63,110,160</b>	<b>80.76%</b>
<b>Total Assessed Valuation</b>	<b>\$78,147,450</b>	

(1) The amounts presented represent the assessed values upon which 2014 and 2005 collections were based.

Source: Muskingum County Auditor

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**Muskingum County, Ohio**  
Property Tax Levies and Collections (1)  
Real and Public Utility and General Business Tangible Personal Property  
Last Ten Years

	2014	2013	2012	2011	2010
<b><u>Real and Public Utility Property</u></b>					
Tax Levy (1)	\$14,895,685	\$16,359,709	\$21,164,546	\$19,794,947	\$18,192,541
Current Tax Collections (1)	14,910,257	15,387,739	19,438,191	16,867,486	16,848,050
Percent of Current Collections to Levy	100.10%	94.06%	91.84%	85.21%	92.61%
Delinquent Tax Collections (3)	913,782	731,600	1,015,376	1,489,227	735,605
Total Tax Collections	15,824,039	16,119,339	20,453,567	18,356,713	17,583,655
Ratio of Total Collections to Levy	106.23%	98.53%	96.64%	92.73%	96.65%
Outstanding Delinquent Taxes (2)	1,924,632	2,269,132	2,888,616	3,584,990	2,800,717
Ratio of Outstanding Delinquent Taxes to Tax Levy	12.92%	13.87%	13.65%	18.11%	15.39%
Tax Levy	\$0	\$0	\$0	\$0	\$20,624
Total Tax Collections	895	2,504	2,263	3,822	73,183
Ratio of Total Collections to Levy	n/a	n/a	n/a	n/a	354.84%
Outstanding Delinquent Taxes	53,460	54,455	68,118	80,370	136,942
Ratio of Outstanding Delinquent Taxes to Tax Levy (4)	n/a	n/a	n/a	n/a	663.99%

- (1) Figures for Tax Levy and Total Tax Collections include state reimbursement amounts reported as Intergovernmental revenue.  
(2) The amounts include all prior year delinquencies and the current year delinquencies.  
(3) The County's current reporting system does not track delinquent tax collections by tax year. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. Penalties and interest are applied to the total outstanding delinquent balance. The presentation will be updated as new information becomes available.  
(4) Increase in delinquency percentage is due to the phase out of personal property.

Note: The general business tangible personal property tax including inventory was phased out beginning in 2006. The assessment percentage is 18.75 percent for 2006, 12.5 percent for 2007, 6.25 percent for 2008 and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and interexchange telephone companies. No tangible personal property taxes were levied or collected in 2009 from general business taxpayers (except telephone companies whose last year to pay tangible personal property tax was 2010).

Source: Muskingum County Auditor

2009	2008	2007	2006	2005
\$17,795,876	\$17,481,773	\$14,623,157	\$11,468,177	\$11,540,889
16,659,703	16,575,402	13,711,560	10,873,281	11,002,829
93.62%	94.82%	93.77%	94.81%	95.34%
626,328	783,007	640,271	524,201	531,770
17,286,031	17,358,409	14,351,831	11,397,482	11,534,599
97.14%	99.29%	98.14%	99.38%	99.95%
2,693,395	2,186,187	1,767,530	1,361,364	1,094,193
15.13%	12.51%	12.09%	11.87%	9.48%
\$41,248	\$567,273	\$1,026,475	\$1,301,077	\$1,751,946
59,466	609,612	1,118,018	1,406,023	1,979,162
144.17%	107.46%	108.92%	108.07%	112.97%
469,552	474,373	462,905	389,030	400,831
1138.36% (4)	83.62%	45.10%	29.90%	22.88%

**Muskingum County, Ohio**  
Ratio of Outstanding Debt to Total  
Personal Income and Debt Per Capita  
Last Ten Years

Governmental Activities							
Year	General Obligation Bonds	Special Assessment OWDA	Special Assessment Bonds	OPWC Loan	Long-Term Contracts Payable	Bond Anticipation Notes	Capital Leases
2014	\$8,290,627	\$156,041	\$253,787	\$338,939	\$4,227,243	\$0	\$350,234
2013	9,490,251	168,425	312,939	o	4,918,502	0	475,798
2012	10,463,165	189,575	375,740	o	5,587,831	0	609,653
2011	11,496,893	210,579	418,000	o	6,235,926	400,000	732,653
2010	12,276,128	231,467	459,048	o	8,246,127	467,000	888,747
2009	13,514,410	252,230	507,134	o	9,378,635	467,000	258,220
2008	12,050,810	225,449	555,220	o	10,459,447	844,000	327,508
2007	13,000,855	187,623	598,306	o	11,486,515	0	480,546
2006	13,900,903	253,304	641,392	o	12,826,924	0	491,220
2005	13,900,000	318,985	679,478	o	13,801,373	0	201,514

Note: Details regarding the County's outstanding debt can be found in the Notes to the Financial Statements.

(1) See S48 & S49 for personal income and population data



Business-Type Activities

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General Obligation Bonds	Bond Anticipation Notes	Revenue Bonds	OWDA Loan	Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$15,124,183	\$0	\$0	\$13,654,230	\$42,395,284	2.41%	\$493
16,189,387	0	0	11,929,999	43,485,301	2.47%	505
17,006,598	0	0	11,225,303	45,457,865	2.58	528
17,830,907	0	5,329,400	11,139,921	53,794,279	3.05	625
18,081,416	750,000	5,394,300	10,384,703	57,178,936	3.25	664
18,862,008	750,000	5,456,800	8,397,424	57,843,861	3.90	684
17,413,024	5,635,000	5,517,100	5,082,065	58,109,623	3.92	687
18,068,740	5,635,000	530,500	3,699,119	53,687,204	3.62	635
18,704,448	0	543,700	3,404,578	50,766,469	3.42	600
10,931,625	0	555,800	3,287,184	43,675,959	2.95	516

**Muskingum County, Ohio**  
Ratio of General Obligation Bonded Debt to Estimated Actual Property Value  
and General Obligation Bonded Debt Per Capita  
Last Ten Years

Year	Population (1)	Estimated Actual Property Value	General Obligation Bonded Debt	Ratio of General Obligation Bonded Debt to Estimated Actual	Bonded General Obligation Debt Per Capita
2014	86,704	\$4,635,911,657	\$23,414,810	0.51%	\$270.05
2013	86,074	4,646,748,342	25,679,638	0.55	298.34
2012	86,074	4,764,411,372	27,469,763	0.58	319.14
2011	86,074	4,566,313,028	29,327,800	0.64	340.73
2010	86,074	4,409,977,943	30,357,544	0.69	352.69
2009	84,585	4,283,478,814	32,376,418	0.76	382.77
2008	84,585	4,839,069,206	29,463,834	0.61	348.33
2007	84,585	4,773,484,520	31,069,595	0.65	367.32
2006	84,585	4,226,981,331	32,605,351	0.77	385.47
2005	84,585	4,128,590,589	24,831,625	0.60	293.57

(1) U.S. Census Bureau Fact Finder - 2000 and 2010 Federal Census

Source: Muskingum County Auditor

Note: Resources have been externally restricted for the repayment of debt service, but are available to pay either principal or interest. Thus, the amount restricted for debt service in the Statement of Net Position is not used in the above calculation which includes outstanding principal balances only.

**Muskingum County, Ohio**  
Pledged Revenue Coverage  
Revenue Debt - Sewer  
Last Ten Years

	2014	2013	2012	2011	2010	2009
Net Available Revenue:						
Gross Revenues (1)	\$4,344,193	\$3,840,748	\$4,281,100	\$4,066,504	\$3,982,525	\$4,062,239
Less: Operating Expenses (2)	2,109,749	2,082,783	2,060,791	2,705,414	1,801,755	3,604,433
Net Available Revenue	<u>2,234,444</u>	<u>1,757,965</u>	<u>2,220,309</u>	<u>1,361,090</u>	<u>2,180,770</u>	<u>457,806</u>
Debt Service OWDAs Loans:						
Principal	238,513	252,410	279,634	243,008	3,603,067	29,039
Interest	238,084	245,863	253,232	260,218	266,848	29,151
OWDA Coverage	4.69	3.53	4.17	2.70	0.56	7.87
Debt Service - Revenue Bonds						
Bonds Principal	0	0	5,329,400	64,900	62,500	60,300
Bonds Interest	0	0	245,572	243,393	246,224	259,052
Revenue Bond Coverage	0.00	0.00	0.40	4.41	7.06	1.43
Total Debt Service:						
Principal	238,513	252,410	5,609,034	307,908	3,665,567	89,339
Interest	238,084	245,863	498,804	503,611	513,072	288,203
Total Coverage	4.69	3.53	0.36	1.68	0.52	1.21

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

(continued)

(2) Direct operating expenses do not include depreciation and amortization expense.

Source: Muskingum County Auditor

**Muskingum County, Ohio**  
Pledged Revenue Coverage (Continued)  
Revenue Debt - Sewer  
Last Ten Years

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
Net Available Revenue:				
Gross Revenues (1)	\$2,337,975	\$2,303,169	\$2,213,844	\$2,040,557
Less: Operating Expenses (2)	<u>2,550,142</u>	<u>1,341,676</u>	<u>1,508,365</u>	<u>2,846,895</u>
Net Available Revenue	<u>(212,167)</u>	<u>961,493</u>	<u>705,479</u>	<u>(806,338)</u>
Debt Service OWDA Loans:				
Principal	26,915	24,946	23,123	21,432
Interest	15,611	16,960	18,578	20,078
OWDA Coverage	(4.99)	22.94	16.92	(19.43)
Debt Service - Revenue Bonds				
Bonds Principal	13,400	13,200	12,100	10,900
Bonds Interest	24,575	25,185	25,745	26,250
Revenue Bond Coverage	(5.59)	25.05	18.64	(21.70)
Total Debt Service:				
Bonds Principal	40,315	38,146	35,223	32,332
Bonds Interest	40,186	42,145	44,323	46,328
Total Coverage	(2.64)	11.98	8.87	(10.25)

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

(2) Direct operating expenses do not include depreciation and amortization expense.

**Muskingum County, Ohio**  
**Pledged Revenue Coverage**  
**Revenue Debt - Water**  
**Last Ten Years**

Year	Gross Revenues (1)	Less: Operating Expenses (2)	Net Available Revenue	Water OWDA Debt Service		Coverage
				Principal	Interest	
2014	\$4,201,154	\$2,700,762	\$1,500,392	\$453,891	\$75,063	2.84
2013	3,953,713	2,534,781	1,418,932	708,910	61,616	1.84
2012	3,950,709	2,545,955	1,404,754	564,224	60,626	2.25
2011	3,750,712	2,354,108	1,396,604	111,803	46,064	8.85
2010	3,569,378	2,171,726	1,397,652	170,292	69,641	5.83
2009	3,468,170	1,917,801	1,550,369	167,410	72,154	6.47
2008	3,362,353	1,647,746	1,714,607	164,579	74,985	7.16
2007	3,196,849	1,552,666	1,644,183	124,307	65,803	8.65
2006	2,928,898	1,554,841	1,374,057	91,772	45,643	10.00
2005	2,815,068	1,781,620	1,033,448	89,688	45,942	7.62

- (1) Includes investment income and other non-operating revenues.  
(2) Direct operating expenses do not include depreciation expense.

Source: Muskingum County Auditor

**Muskingum County, Ohio**

Legal Debt Margin  
Last Ten Years

	2014	2013	2012	2011
Total Assessed Property Value	<u>\$1,622,569,080</u>	<u>\$1,626,361,920</u>	<u>\$1,667,543,980</u>	<u>\$1,598,209,560</u>
Debt Limit (1)	<u>39,064,227</u>	<u>39,159,048</u>	<u>40,188,600</u>	<u>38,455,239</u>
Total Debt Outstanding:				
General Obligation Bonds Payable	\$23,065,190	\$25,298,400	\$27,220,000	\$29,182,000
Notes Payable	0	0	140,000	1,930,000
Revenue Bonds Payable	0	0	0	5,329,400
OWDA Loans Payable from Enterprise Fund Revenues	13,654,230	11,929,999	11,225,303	11,139,921
OPWC Loans Payable	338,939	0	0	0
Special Assessment Debt Payable	<u>404,141</u>	<u>475,025</u>	<u>559,575</u>	<u>628,579</u>
Total Gross Indebtedness	<u>37,462,500</u>	<u>37,703,424</u>	<u>39,144,878</u>	<u>48,209,900</u>
Exemptions:				
General Obligation Bonds Payable - Exempt	17,822,900	19,403,400	20,886,250	22,255,250
Notes Payable - Exempt	0	0	0	700,000
Revenue Bonds Payable	0	0	0	5,329,400
OWDA Loans Payable from Enterprise Fund Revenues	13,654,230	11,929,999	11,225,303	11,139,921
OPWC Loans Payable	338,939	0	0	0
Special Assessment Debt Payable	404,141	475,025	559,575	628,579
Amount Available in the Debt Service Fund for General Obligations	<u>252,528</u>	<u>277,063</u>	<u>305,918</u>	<u>326,286</u>
Total Exemptions	<u>32,472,738</u>	<u>32,085,487</u>	<u>32,977,046</u>	<u>40,379,436</u>
Total Net Debt Applicable to Debt Limit	<u>4,989,762</u>	<u>5,617,937</u>	<u>6,167,832</u>	<u>7,830,464</u>
Legal Debt Margin	<u>\$34,074,465</u>	<u>\$33,541,111</u>	<u>\$34,020,768</u>	<u>\$30,624,775</u>
Legal Debt Margin Within Debt Limit	87.23%	85.65%	84.65%	79.64%

(1) Ohio Bond Law sets a limit calculated as follows:

    Three percent of the first \$100,000,000 of the tax valuation

    One and one-half percent of the next \$200,000,000 of the tax valuation

    Two and one-half percent of the amount of the tax valuation in excess of \$300,000,000

Source: Muskingum County Auditor

2010	2009	2008	2007	2006	2005
<u>\$1,534,159,340</u>	<u>\$1,491,878,060</u>	<u>\$1,505,163,370</u>	<u>\$1,538,649,100</u>	<u>\$1,385,392,665</u>	<u>\$1,387,052,970</u>
<u>36,853,984</u>	<u>35,796,952</u>	<u>36,129,084</u>	<u>36,966,228</u>	<u>33,134,817</u>	<u>33,176,324</u>
\$31,098,500	\$33,165,000	\$30,076,500	\$31,718,000	\$33,289,500	\$25,561,000
2,337,000	1,852,000	8,987,969	7,874,068	6,598,391	6,802,763
5,394,300	5,456,800	5,517,100	530,500	543,700	555,800
10,384,703	8,397,424	5,082,065	3,699,119	3,404,578	3,287,184
0	0	0	0	0	0
697,967	767,230	788,949	794,623	903,804	1,007,985
<u>49,912,470</u>	<u>49,638,454</u>	<u>50,452,583</u>	<u>44,616,310</u>	<u>44,739,973</u>	<u>37,214,732</u>
23,599,500	24,899,500	23,589,750	24,650,000	25,676,000	18,283,500
750,000	800,000	7,318,969	7,049,068	5,598,391	6,802,763
5,394,300	5,456,800	5,517,100	530,500	543,700	555,800
10,384,703	8,397,424	5,082,065	3,699,119	3,404,578	3,287,184
0	0	0	0	0	0
697,967	767,230	788,949	794,623	903,804	1,007,985
<u>436,829</u>	<u>503,226</u>	<u>456,761</u>	<u>513,845</u>	<u>484,958</u>	<u>461,203</u>
<u>41,263,299</u>	<u>40,824,180</u>	<u>42,753,594</u>	<u>37,237,155</u>	<u>36,611,431</u>	<u>30,398,435</u>
<u>8,649,171</u>	<u>8,814,274</u>	<u>7,698,989</u>	<u>7,379,155</u>	<u>8,128,542</u>	<u>6,816,297</u>
<u>\$28,204,813</u>	<u>\$26,982,678</u>	<u>\$28,430,095</u>	<u>\$29,587,073</u>	<u>\$25,006,275</u>	<u>\$26,360,027</u>
76.53%	75.38%	78.69%	80.04%	75.47%	79.45%

(continued)

**Muskingum County, Ohio**  
**Legal Debt Margin (Continued)**  
**Last Ten Years**

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Unvoted Debt Limitation (1)	<u>\$16,225,691</u>	<u>\$16,263,619</u>	<u>\$16,675,440</u>	<u>\$15,982,096</u>
Total Debt Outstanding:				
General Obligation Bonds Payable	\$23,065,190	\$25,298,400	\$27,220,000	\$29,182,000
Notes Payable	0	0	140,000	1,930,000
Revenue Bonds Payable	0	0	0	5,329,400
OWDA Loans Payable from Enterprise Fund Revenues	13,654,230	11,929,999	11,225,303	11,139,921
OPWC Loans Payable	338,939	0	0	0
Special Assessment Debt Payable	<u>404,141</u>	<u>475,025</u>	<u>559,575</u>	<u>628,579</u>
Total Gross Indebtedness	<u>37,462,500</u>	<u>37,703,424</u>	<u>39,144,878</u>	<u>48,209,900</u>
Exemptions:				
General Obligation Bonds Payable - Exempt	17,822,900	19,403,400	20,886,250	22,255,250
Notes Payable - Exempt	0	0	0	700,000
Revenue Bonds Payable	0	0	0	5,329,400
OWDA Loans Payable from Enterprise Fund Revenues	13,654,230	11,929,999	11,225,303	11,139,921
OPWC Loans Payable	338,939	0	0	0
Bonds Payable from Special Assessments	404,141	475,025	559,575	628,579
Amount Available in the Debt Service Fund for General Obligations	<u>252,528</u>	<u>277,063</u>	<u>305,918</u>	<u>326,286</u>
Total Exemptions	<u>32,472,738</u>	<u>32,085,487</u>	<u>32,977,046</u>	<u>40,379,436</u>
Net Debt Within Unvoted Debt Limitation	<u>4,989,762</u>	<u>5,617,937</u>	<u>6,167,832</u>	<u>7,830,464</u>
Unvoted Legal Debt Margin	<u>\$11,235,929</u>	<u>\$10,645,682</u>	<u>\$10,507,608</u>	<u>\$8,151,632</u>
Unvoted Legal Debt Margin as a Percentage of Unvoted Debt Limitation	69.25%	65.46%	63.01%	51.00%

(1) Ohio Bond Law sets a limit of one percent of the tax valuation.

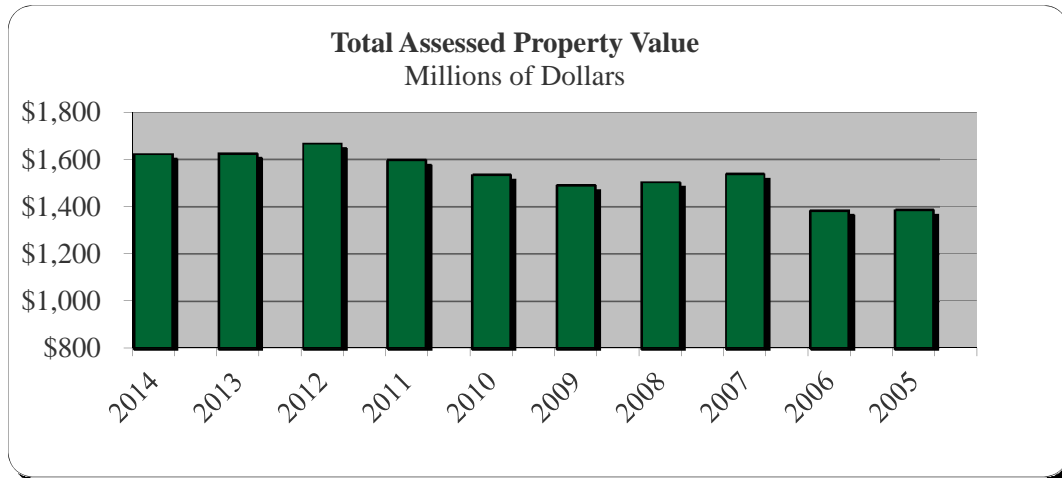


2010	2009	2008	2007	2006	2005
<u>\$15,341,593</u>	<u>\$14,918,781</u>	<u>\$15,051,634</u>	<u>\$15,386,491</u>	<u>\$13,853,927</u>	<u>\$13,870,530</u>
\$31,098,500	\$33,165,000	\$30,076,500	\$31,718,000	\$33,289,500	\$25,561,000
2,337,000	1,852,000	8,987,969	7,874,068	6,598,391	6,802,763
5,394,300	5,456,800	5,517,100	530,500	543,700	555,800
10,384,703	8,397,424	5,082,065	3,699,119	3,404,578	3,287,184
0	0	0	0	0	0
697,967	767,230	788,949	794,623	903,804	1,007,985
<u>49,912,470</u>	<u>49,638,454</u>	<u>50,452,583</u>	<u>44,616,310</u>	<u>44,739,973</u>	<u>37,214,732</u>
23,599,500	24,899,500	23,589,750	24,650,000	25,676,000	18,283,500
750,000	800,000	7,318,969	7,049,068	5,598,391	6,802,763
5,394,300	5,456,800	5,517,100	530,500	543,700	555,800
10,384,703	8,397,424	5,082,065	3,699,119	3,404,578	3,287,184
0	0	0	0	0	0
697,967	767,230	788,949	794,623	903,804	1,007,985
436,829	503,226	456,761	513,845	484,958	461,203
<u>41,263,299</u>	<u>40,824,180</u>	<u>42,753,594</u>	<u>37,237,155</u>	<u>36,611,431</u>	<u>30,398,435</u>
<u>8,649,171</u>	<u>8,814,274</u>	<u>7,698,989</u>	<u>7,379,155</u>	<u>8,128,542</u>	<u>6,816,297</u>
<u>\$6,692,422</u>	<u>\$6,104,507</u>	<u>\$7,352,645</u>	<u>\$8,007,336</u>	<u>\$5,725,385</u>	<u>\$7,054,233</u>
43.62%	40.92%	48.85%	52.04%	41.33%	50.86%

**Muskingum County, Ohio**  
Demographic and Economic Statistics  
Last Ten Years

Year	Population (1)	Total Personal Income (1) (5)	Personal Income Per Capita (1)	Median Household Income (1)	Median Age (1)
2014	86,074	1,761,848,706	20,469	37,748	39.5
2013	86,074	1,761,848,706	20,469	37,748	39.5
2012	86,074	1,761,848,706	20,469	37,748	39.5
2011	86,074	1,761,848,706	20,469	37,748	39.5
2010	86,074	1,761,848,706	20,469	37,748	39.5
2009	84,585	1,483,028,805	17,533	35,185	36.5
2008	84,585	1,483,028,805	17,533	35,185	36.5
2007	84,585	1,483,028,805	17,533	35,185	36.5
2006	84,585	1,483,028,805	17,533	35,185	36.5
2005	84,585	1,483,028,805	17,533	35,185	36.5

- (1) Source: U.S. Census Bureau Fact Finder - 2000 and 2010 Federal Census
- (2) Source: State Board of Education and individual school districts
- (3) Source: Bureau of Labor Statistics
- (4) Source: Muskingum County Auditor
- (5) Computation of per capita personal income multiplied by population



Educational Attainment: Bachelor's Degree or Higher (1)	School Enrollment (2)	Muskingum County Unemployment Rate (3)	Total Assessed Property Value (4)
13.8	16,256	7.0%	\$1,622,569,080
13.8	16,974	9.7	1,626,361,920
13.8	17,209	9.7	1,667,543,980
13.8	16,883	11.6	1,598,209,560
13.8	16,960	13.3	1,534,159,340
12.6	17,225	12.5	1,491,878,060
12.6	17,058	8.6	1,505,163,370
12.6	16,104	7.7	1,538,649,100
12.6	16,354	7.1	1,385,392,665
12.6	15,914	8.2	1,387,052,970

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**Muskingum County, Ohio**  
Principal Employers  
2014 and 2005

		<b>2014</b>	
Employer	Nature of Business	Employees	Percentage of Total County Employment
Genesis Health Care	Hospital - Health Services	2,800	7.14%
Zandex, Incorporated	Health Services	1,100	2.80%
Muskingum County	Government	816	2.08%
Dollar General Corporation	General Merchandise Warehouse and Distribution Center	678	1.73%
Shelly & Sands	Road Construction, Aggregate, and Asphalt	500	1.28%
Auto Zone, Incorporated	Auto Parts Warehouse and Distribution Center	470	1.20%
Muskingum University	Private University	450	1.15%
Zanesville City School District	Education	424	1.08%
Time Warner	Inbound Call Center	360	0.92%
Kellogg's	Non-Meat Protein Products	345	0.88%
Total		<u>7,943</u>	<u>20.26%</u>
Total Employment within the County		<u>39,208</u>	

		<b>2005</b>	
Employer	Nature of Business	Employees	Percentage of Total County Employment
Zandex, Incorporated	Health Services		
Genesis Health Care	Hospital - Health Services	3,287	8.93%
Longaberger, Incorporated	Hand-woven baskets and wood products	3,000	8.15%
Muskingum County	Government	1,125	3.06%
Zandex, Incorporated	Health Services	1,100	2.99%
Dollar General Corporation	General Merchandise Warehouse and Distribution Center	851	2.31%
Auto Zone, Incorporated	Auto Parts Warehouse and Distribution Center	600	1.63%
Lear Corporation	Electrical parts for engines/ wire assemblies	600	1.63%
City of Zanesville	Government	395	1.07%
Muskingum College	Private College	370	1.01%
Owens-Brockway Glass Container	Glass Containers and Jars	360	0.98%
Total		<u>11,688</u>	<u>31.76%</u>
Total Employment within the County		<u>36,800</u>	

Source: Zanesville - Muskingum County Port Authority and Individual Employers  
Source: Bureau of Labor Statistics

**Muskingum County, Ohio**  
 Full-Time Equivalent County Government Employees by Program/Activity  
 Last Ten Years

Program/Activity	2014	2013	2012	2011
<b>General Government - Legislative and Executive</b>				
Commissioners	11.00	11.00	13.00	14.00
Auditor	11.00	11.00	12.00	10.00
Treasurer	3.00	3.00	3.00	3.00
Treasurer - Dretac	2.00	2.00	3.00	2.00
Prosecuting Attorney	16.00	17.00	20.00	19.00
Prosecutor - Dretac	1.00	3.00	1.00	1.00
Records	2.00	2.00	2.00	2.00
Board of Elections	17.00	18.00	19.00	18.00
Recorder	5.00	6.00	4.00	6.00
Data Processing	0.00	0.00	0.00	1.00
Maintenance	20.00	20.00	19.00	18.00
Fleet Garage	2.00	2.00	2.00	2.00
Information Services	4.00	4.00	4.00	4.00
Title	5.00	5.00	5.00	5.00
G.I.S.	2.00	2.00	3.00	3.00
Real Estate	7.00	7.00	8.00	7.00
Lorena	0.00	0.00	0.00	0.00
<b>General Government - Judicial</b>				
Common Pleas Court	8.00	8.00	9.00	9.00
Jury Commission - Common Pleas	2.00	2.00	2.00	2.00
County Court	9.00	9.00	9.00	9.00
Probate Court	6.00	6.00	6.00	6.00
Juvenile Court	67.00	63.00	62.00	63.00
Municipal Court	4.00	4.00	4.00	4.00
Clerk of Courts	11.00	10.00	11.00	12.00
Domestic Relations Court	11.00	11.00	11.00	11.00
Special Projects - County Court	1.00	0.00	0.00	0.00
Law Library	1.00	1.00	1.00	1.00
<b>Public Safety</b>				
Sheriff	101.00	100.00	99.00	98.00
Disaster Services	3.00	3.00	3.00	3.00
Coroner	6.00	5.00	3.00	3.00
Community Corrections	6.00	6.00	6.00	5.00
House Arrest - County Court	3.00	3.00	3.00	3.00
Youth Services - Juvenile Court	0.00	0.00	0.00	0.00
Youth and Community Partners - Juvenile Court	0.00	0.00	0.00	0.00
D.A.R.E. - Sheriff	0.00	0.00	0.00	0.00
COPS School Grant - Sheriff	0.00	0.00	0.00	0.00
Sheriff Levy Fund	6.00	7.00	7.00	7.00
Sheriff Co. Agency	3.00	4.00	3.00	5.00
9-1-1 Sheriff	2.00	2.00	2.00	2.00
Victim Witness - Prosecutor	1.00	1.00	1.00	1.00
<b>Public Works</b>				
Engineer	48.00	51.00	54.00	55.00
Tech Support	0.00	0.00	0.00	0.00
Building Department	8.00	6.00	6.00	5.00
Recycling	3.00	4.00	4.00	3.00
CDBG/CHIP Grants	1.00	1.00	1.00	1.00
Neighborhood Stabilizer Program	0.00	0.00	0.00	0.00

Method: Using 1.0 for each full-time employee and 0.50 for each part-time and seasonal employee at year end.

Source: Muskingum County Auditor

2010	2009	2008	2007	2006	2005
13.00	15.00	18.00	17.00	16.00	14.00
11.00	11.00	12.00	13.00	14.00	13.00
3.00	3.00	3.00	3.00	1.00	1.00
2.00	2.00	2.00	2.00	4.00	4.00
19.00	19.00	18.00	19.00	19.00	20.00
1.00	0.00	0.00	1.00	1.00	1.00
2.00	2.00	1.00	2.00	2.00	2.00
18.00	19.00	24.00	17.00	15.00	14.00
6.00	6.00	6.00	6.00	6.00	6.00
1.00	1.00	0.00	1.00	1.00	1.00
22.00	22.00	23.00	23.00	24.00	24.00
3.00	3.00	3.00	3.00	4.00	4.00
4.00	4.00	4.00	4.00	4.00	3.00
5.00	5.00	5.00	5.00	5.00	5.00
3.00	3.00	3.00	3.00	3.00	2.00
6.00	7.00	7.00	6.00	5.00	5.00
0.00	0.00	0.00	0.00	0.00	1.00
10.00	11.00	9.00	10.00	10.00	9.00
1.00	1.00	1.00	1.00	1.00	1.00
9.00	9.00	9.00	8.00	8.00	9.00
6.00	6.00	6.00	6.00	6.00	6.00
63.00	66.00	68.00	70.00	68.00	68.00
4.00	4.00	4.00	4.00	4.00	4.00
12.00	12.00	12.00	12.00	11.00	10.00
11.00	11.00	11.00	10.00	11.00	12.00
0.00	0.00	0.00	0.00	0.00	0.00
1.00	0.00	0.00	0.00	0.00	0.00
108.00	108.00	110.00	110.00	115.00	107.00
3.00	3.00	3.00	3.00	1.00	2.00
2.00	3.00	4.00	3.00	3.00	3.00
5.00	5.00	5.00	5.00	5.00	5.00
3.00	3.00	3.00	3.00	3.00	2.00
4.00	6.00	5.00	4.00	3.00	3.00
0.00	0.00	0.00	0.00	2.00	2.00
0.00	0.00	1.00	1.00	1.00	1.00
0.00	0.00	0.00	0.00	0.00	4.00
7.00	6.00	8.00	7.00	8.00	8.00
4.00	5.00	4.00	5.00	5.00	3.00
2.00	2.00	0.00	0.00	0.00	0.00
1.00	1.00	1.00	1.00	1.00	1.00
60.00	60.00	60.00	57.00	53.00	54.00
0.00	0.00	0.00	0.00	0.00	0.00
7.00	7.00	10.00	9.00	9.00	9.00
4.00	3.00	3.00	3.00	3.00	4.00
2.00	0.00	1.00	1.00	1.00	1.00
0.00	1.00	0.00	0.00	0.00	0.00

(continued)

**Muskingum County, Ohio**  
 Full-Time Equivalent County Government Employees by Program/Activity (Continued)  
 Last Ten Years

Program/Activity	2014	2013	2012	2011
<b>Health</b>				
Humane	0.00	0.00	0.00	0.00
Dog and Kennel	3.00	4.00	4.00	3.00
T.B. Clinic	18.00	16.00	19.00	29.00
<b>Human Services</b>				
Developmental Disabilities	114.00	133.00	127.00	110.00
Public Assistance	81.00	78.00	85.00	88.00
Children Services	81.00	76.00	77.00	79.00
Child Support Enforcement Agency	38.00	36.00	38.00	40.00
Veteran Services	9.00	9.00	9.00	9.00
County Home	0.00	0.00	1.00	102.00
Center for Seniors	17.00	25.00	25.00	23.00
Special Ed - Starlight	10.00	3.00	0.00	3.00
Early Childhood - Starlight	3.00	0.00	0.00	10.00
<b>Enterprise Funds</b>				
Sewer	8.00	7.00	9.00	12.00
Water	15.00	15.00	14.00	13.00
Totals:	<u>816.00</u>	<u>822.00</u>	<u>833.00</u>	<u>944.00</u>

Method: Using 1.0 for each full-time employee and 0.50 for each part-time and seasonal employee at year end.

Source: Muskingum County Auditor



<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
0.00	0.00	0.00	1.00	1.00	1.00
4.00	3.00	4.00	4.00	4.00	4.00
24.00	9.00	9.00	9.00	6.00	7.00
113.00	120.00	117.00	118.00	120.00	125.00
96.00	104.00	109.00	111.00	111.00	113.00
71.00	74.00	76.00	79.00	77.00	91.00
42.00	45.00	49.00	49.00	53.00	54.00
9.00	8.00	9.00	9.00	9.00	9.00
102.00	103.00	94.00	86.00	89.00	90.00
25.00	29.00	29.00	27.00	30.00	28.00
8.00	4.00	8.00	7.00	7.00	3.00
3.00	0.00	0.00	2.00	2.00	2.00
14.00	12.00	11.00	9.00	10.00	10.00
12.00	14.00	13.00	13.00	9.00	11.00
<u>971.00</u>	<u>980.00</u>	<u>995.00</u>	<u>982.00</u>	<u>984.00</u>	<u>996.00</u>

**Muskingum County, Ohio**  
 Operating Indicators by Program/Activity  
 Last Ten Years

	2014	2013	2012	2011	2010
<b>General Government - Legislative and Executive</b>					
Commissioners					
Number of Resolutions Passed	1,445	1,411	1,535	1,654	1,670
Number of Meetings	93	94	96	97	98
Auditor					
Number of Budgetary Checks Issued	26,373	25,770	27,885	28,962	30,760
Number of Personal Property Returns	0	0	0	8	61
Number of Exempt Conveyances	1,342	1,471	1,334	1,069	1,116
Number of Non-Exempt Conveyances	1,569	1,549	1,548	1,403	1,450
Number of Real Estate Transfers	2,911	3,020	2,882	2,472	2,566
Number of Parcels Billed	69,740	63,001	65,986	71,921	74,601
Prosecutor					
Number of Criminal Cases	850	430	277	287	281
Board of Elections					
Registered Voters	53,357	52,803	53,507	52,088	54,477
Registered Voters Last General Election	53,357	52,803	53,963	52,386	54,477
Percentage of Registered Voters that Voted	39.85%	25.74%	69.70%	48.31%	48.88%
Recorder					
Number of Deeds Recorded	3,816	3,837	3,817	3,538	3,423
Number of Mortgages Recorded	3,059	3,644	3,580	3,025	3,528
Number of Military Discharges Recorded	8	10	16	12	25
Number of Documents Recorded	11,381	13,149	13,645	11,892	12,615
Building Department					
Number of Plan Approvals Issued	665	608	646	615	644
Approximate Cost of Construction	\$77,188,643	\$71,435,839	\$72,583,620	\$92,739,048	\$49,060,316
<b>General Government - Judicial</b>					
Probate Court					
Number of Marriage Licenses Issued	603	536	629	611	557
Number of Civil Cases Filed	15	16	12	14	9
Number of Estates Filed	428	420	472	435	402
Number of Guardianships Filed	41	44	46	70	62
Juvenile Court					
Number of Delinquent Cases	593	580	690	797	827
Number of Unruly Cases	237	209	140	141	99
Number of Traffic Cases	428	394	449	467	449
Number of Abuse, Dependency, or Neglect Cases	272	266	184	203	149
Number of Paternity Cases	0	0	0	0	0
Number of Custody Cases	2	2	1	1	29
Number of Adult Cases Only	30	10	6	1	1
Number of Other (Court Contempt, etc.) Cases	426	428	249	257	426

Source: Muskingum County Departments  
 n/a - Information unavailable

2009	2008	2007	2006	2005
1,846	1,784	1,857	1,876	1,910
95	94	95	97	99
32,938	35,688	34,925	36,102	39,406
70	799	1,028	2,003	2,069
1,478	1,287	1,572	1,579	1,481
1,737	1,634	2,089	2,058	2,082
2,708	2,921	3,661	3,637	3,563
71,427	66,593	65,846	65,501	64,447
283	326	331	344	378
53,357	54,458	50,525	51,914	50,274
53,231	54,458	50,525	51,914	50,274
47.14%	72.80%	40.29%	56.80%	42.80%
3,507	3,769	4,084	4,514	4,359
3,925	4,058	5,014	5,685	6,218
16	10	9	24	36
13,797	13,883	16,229	17,880	18,523
762	715	768	1,045	942
\$63,528,634	\$97,166,611	\$75,377,609	\$87,839,919	\$67,054,277
595	595	629	597	628
12	7	8	23	12
419	397	417	415	437
72	74	72	74	67
771	849	978	826	880
123	174	189	236	274
482	531	504	527	570
134	125	204	148	164
0	0	0	0	0
24	16	21	1	4
1	1	6	3	6
396	388	323	40	198

(continued)

**Muskingum County, Ohio**  
 Operating Indicators by Program/Activity (Continued)  
 Last Ten Years

	2014	2013	2012	2011	2010
<b>General Government - Judicial</b>					
Municipal Court					
Number of Civil Cases and Small Cases Filed	910	954	1,182	1,133	1,447
Number of Criminal Cases Filed	2,095	1,914	2,000	1,053	2,398
Domestic Relations Court					
Number of Divorces/ Dissolution Cases Filed	461	417	442	576	411
Clerk of Courts					
Number of Civil Cases Filed	578	598	691	715	876
Number of Criminal Cases Filed	376	274	273	206	295
Number of Domestic Relation Cases Filed	1,112	1,113	1,020	1,120	1,098
Number of Appeal Cases Filed	53	56	60	67	59
Law Library					
Number of Volumes in Collection	10,554	10,543	10,493	10,554	10,433
Number of Computer Users Served	117	117	117	105	114
<b>Public Safety</b>					
Sheriff					
Average Daily Jail Census	181	168	161	172	156
Number of Prisoners Booked	2,367	2,104	2,346	2,136	2,160
Number of Prisoners Released	2,331	1,964	2,232	2,161	2,134
Number of Citations Issued	2,053	1,872	1,934	2,743	1,290
Number of Court Security Hours	2,080	2,080	2,080	2,080	2,080
Coroner					
Number of Autopsies Performed	28	37	40	27	36
Probation					
Number of House Arrest/GPS Individuals	24	26	23	25	21
Number of SCRAM Alcohol Monitoring Persons	66	61	n/a	n/a	n/a
<b>Public Works</b>					
Engineer					
Miles of Roads Resurfaced	16	21	22	14	28
Number of Bridges Replaced/ Improved	11	1	7	3	1
Number of Culverts Built/ Replaced/ Improved	50	85	107	119	117
Community Development					
Rehabilitation Assistance	55,922	125,252	191,253	42,130	0
Home Repair Assistance	7,437	99,743	2,424	125,000	1,609
Acquisition and Rehab Assistance	0	0	0	0	158,290
Homeless Prevention Assistance	13,517	14,618	0	41,663	0
<b>Human Services</b>					
Developmental Disabilities					
Number of Students Enrolled in Early Intervention	128	73	86	117	94
Number of Students Enrolled in Preschool	32	34	35	58	39
Number of Students Enrolled in School Age	46	36	41	43	37
Number Served by Workshop	161	128	136	174	135
Public Assistance					
Average Client Count - Food Stamps	21,013	21,400	20,360	21,000	19,917
Medicaid Caseload	28,302	24,267	20,761	23,033	21,312
Average Client Count - Day Care	422	456	476	704	550
Child Support Enforcement Agency					
Open Child Support Cases	9,987	9,640	10,011	9,997	9,258
Percentage of Child Support Collected	70.57%	70.28%	70.11%	70.41%	69.21%

Source: Muskingum County Departments

2009	2008	2007	2006	2005
1,479	1,753	1,866	1,666	1,437
1,723	1,701	1,855	1,880	1,875
424	469	395	429	495
879	1,033	984	843	722
275	356	332	405	402
1,171	1,295	1,072	900	911
57	71	81	91	60
10,380	10,686	10,554	11,000	n/a
110	108	105	105	n/a
164	178	186	216	219
2,303	2,462	2,801	3,138	3,047
2,320	2,486	2,824	3,416	3,412
1,007	1,033	1,871	1,947	1,809
2,080	2,080	8,320	2,101	2,090
42	57	41	41	40
9	15	25	38	45
n/a	n/a	n/a	n/a	n/a
23	23	19	14	18
2	7	3	11	14
113	164	102	63	66
80,813	144,287	105,839	101,271	33,032
2,788	72,196	54,350	30,614	45,386
8,973	96,792	30,607	55,780	73,604
1,911	6,089	8,000	n/a	n/a
113	143	153	82	86
60	88	88	38	50
38	40	43	49	44
119	238	210	173	165
17,984	14,209	13,908	20,310	19,518
19,404	18,924	10,821	n/a	22,952
688	475	507	494	446
9,802	10,081	9,548	8,682	8,426
68.30%	69.00%	70.16%	71.92%	70.77%

(continued)

**Muskingum County, Ohio**  
 Operating Indicators by Program/Activity (Continued)  
 Last Ten Years

	2014	2013	2012	2011	2010
<b>Human Services</b>					
Veterans Services					
Number of Clients Served	851	1,089	1,106	1,103	1,105
Amount of Benefits Paid	\$245,129	\$202,658	\$193,438	\$205,535	\$181,613
Number of Clients Transported	707	580	663	567	713
County Home (closed 2012)					
Number of Residents	0	0	0	77	76
Number of Registered Nurses	0	0	0	7	7
Number of Aides	0	0	0	38	40
Avondale Youth Center					
Number of Kids Housed	63	59	62	65	51
<b>Health</b>					
Dog and Kennel					
Number of Dog Tags Issued	13,356	11,138	11,717	10,597	11,397
Number of Kennel Tags Issued	250	791	562	805	156
Number of Dogs Confiscated	565	584	574	801	729
T.B. Clinic					
Number of Individuals Treated for TB	0	5	8	11	12
<b>Enterprise Funds</b>					
Sewer					
Average Daily Sewage Treated (millions gallons per day)	1.810	1.940	1.890	1.848	1.454
Customer Accounts	4,798	4,809	4,809	4,607	4,598
Water					
Average Daily Water Treated (millions gallons per day)	0.847	1.541	1.540	1.558	1.124
Customer Accounts	8,174	8,100	8,037	8,000	7,724

Source: Muskingum County Departments

2009	2008	2007	2006	2005
1,195	1,214	0	1,131	1,321
\$207,386	\$204,002	\$0	\$188,946	\$195,483
708	719	0	527	534
73	68	66	62	66
6	3	3	5	5
36	37	32	34	34
53	67	70	61	69
10,650	12,256	10,494	10,630	9,907
762	1,041	1,190	1,167	1,057
895	1,135	1,158	1,276	1,191
8	0	2	0	1
1,835	1,509	1,381	1,889	2,256
6,303	4,367	4,341	6,096	5,990
0.982	1.387	1.151	1.103	1.112
7,575	7,448	3,694	7,345	7,162

**Muskingum County, Ohio**  
 Capital Asset Statistics by Program/Activity  
 Last Ten Years

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
<b><u>General Government - Legislative and Executive</u></b>					
Commissioners					
Courthouse - (square feet)	7,782	7,782	7,782	8,479	8,479
Commissioners Administrative Offices - (square feet)	50,500	50,500	50,500	50,500	50,500
Commissioners Administrative Offices - (square feet)	0	0	0	0	0
Underwood Building - (square feet)	10,924	10,924	10,924	10,924	10,924
Auditor					
Courthouse - (square feet)	10,068	10,068	10,068	11,374	11,374
Recorder					
Courthouse - (square feet)	3,215	3,215	3,215	3,314	3,314
Title Office					
Courthouse - (square feet)	0	0	0	0	0
Treasurer					
Courthouse - (square feet)	3,352	3,352	3,352	3,066	3,066
Maintenance					
Courthouse - (square feet)	5,986	5,986	5,986	10,156	10,156
Fleet Garage - (square feet)	2,600	2,600	2,600	2,600	2,600
Prosecutor					
Law Administration Building - (square feet)	13,450	13,450	13,450	13,450	13,450
Building Department					
Records and Courts Facility - (square feet)	4,152	4,152	4,152	6,112	6,112
Information Services					
Records and Courts Facility - (square feet)	464	464	464	1,753	1,753
Records Commission					
Records and Courts Facility - (square feet)	11,338	11,338	11,338	8,634	8,634
Title Office					
Records and Courts Facility - (square feet)	4,008	4,008	4,008	4,585	4,585
Board of Elections					
County Agencies Building - (square feet)	3,880	3,880	3,880	3,880	3,880
<b><u>General Government - Judicial</u></b>					
Clerk of Courts					
Courthouse - (square feet)	5,509	5,509	5,509	5,903	5,903
Common Pleas Court					
Courthouse - (square feet)	17,160	17,160	17,160	11,158	11,158
Probate Court					
Courthouse - (square feet)	4,523	4,523	4,523	3,904	3,904
County Court					
Law Administration Building (square feet)	6,735	6,735	6,735	6,735	6,735
Domestic Relations Court					
Records and Courts Facility - (square feet)	15,747	15,747	15,747	15,747	14,927
Municipal Court					
Records and Courts Facility - (square feet)	5,726	5,726	5,726	5,726	5,430
Juvenile Court					
Juvenile Detention Center - (square feet)	16,441	16,441	16,441	16,441	16,164

Source: Muskingum County Departments



2009	2008	2007	2006	2005
8,479	8,479	8,479	8,479	8,479
50,500	50,500	50,500	0	0
0	0	8,177	8,177	8,177
10,924	10,924	0	0	0
11,374	11,374	11,374	11,374	11,374
3,314	3,314	3,314	3,314	3,314
0	0	0	0	0
3,066	3,066	3,066	3,066	3,066
10,156	10,156	10,156	10,156	10,156
2,600	2,600	2,600	2,600	2,600
13,450	13,450	13,450	13,450	13,450
6,112	6,112	6,112	6,112	6,112
1,753	1,753	1,753	1,753	1,753
8,634	8,634	8,634	8,634	8,634
4,585	4,585	4,585	4,585	4,585
3,880	3,880	3,880	3,880	3,880
5,903	5,903	5,903	5,903	5,903
11,158	11,158	11,158	11,158	11,158
3,904	3,904	3,904	3,904	3,904
6,735	6,735	6,735	6,735	6,735
14,927	14,927	14,927	14,927	14,927
5,430	5,430	5,430	5,430	0
16,164	16,164	16,164	16,164	16,164

(continued)

**Muskingum County, Ohio**  
 Capital Asset Statistics by Program/Activity (Continued)  
 Last Ten Years

	2014	2013	2012	2011	2010
<b><u>Public Safety</u></b>					
Sheriff					
Courthouse - (square feet)	133	133	133	262	371
Jail - (square feet)	44,601	44,601	44,601	44,601	44,601
Records and Courts Facility - (square feet)	129	129	129	804	804
County Agencies Building - (square feet)	1,704	1,704	1,704	1,704	1,704
Child Support Enforcement Agency - (square feet)	15,896	15,896	15,896	588	588
Juvenile Detention Center - (square feet)	35,930	35,930	35,930	35,930	34,529
Work Release Facility - (square feet)	10,800	10,800	10,800	10,800	10,800
Garages - (square feet)	11,984	11,984	11,984	11,984	5,978
Old Roseville Prison - (square feet)	0	0	0	0	0
Sub Station - (square feet)	0	0	0	0	0
Disaster Services					
Administrative Office - (square feet)	2,440	2,440	2,440	2,440	2,440
<b><u>Public Works</u></b>					
Litter					
Pole Barns and Warehouse (square feet)	14,650	14,650	14,650	14,650	0
Engineer					
Courthouse - (square feet)	1,124	1,124	1,124	1,124	1,127
Highway Department - (square feet)	4,180	4,180	4,180	4,180	4,180
Outposts - (square feet)	5,870	5,870	5,870	5,870	1,250
Administrative Office - (square feet)	2,800	2,800	2,800	2,800	2,800
Highway Garages - (square feet)	20,894	20,894	20,894	20,894	19,294
Bridge Department Garage - (square feet)	3,840	3,840	3,840	3,840	3,840
County Road Miles	527	528	527	530	530
Township Road Miles	708	708	707	704	702
State Route Miles	271	271	271	271	271
<b><u>Human Services</u></b>					
Developmental Disabilities					
Starlight Industries - (square feet)	12,000	12,000	12,000	12,000	12,000
Starlight Industries Workshop - (square feet)	15,960	15,960	15,960	15,960	15,960
Starlight School - (square feet)	31,450	31,450	31,450	31,450	31,450
Starlight Administration Offices - (square feet)	9,444	9,444	9,444	9,444	9,444
Starlight Bus Garage - (square feet)	5,400	5,400	5,400	5,400	5,400
Children Services					
County Agencies Building - (square feet)	18,301	18,301	18,301	18,301	18,301
Avondale Youth Center - (square feet)	29,928	29,928	29,928	29,928	29,928
Child Support Enforcement Agency					
CSEA Administrative Offices - (square feet)	15,896	15,896	15,896	31,204	31,204
Youth Services					
Juvenile Detention Center - (square feet)	1,997	1,997	1,997	1,997	3,675
Public Assistance					
Job and Family Services Administrative Offices - (square feet)	22,566	22,566	22,566	22,566	10,858
Welfare Administrative Offices - (square feet)	4,720	4,720	4,720	4,720	1,194
<b><u>Health</u></b>					
Dog and Kennel					
Dog Pound - (square feet)	2,670	2,670	2,670	2,670	2,670
<b><u>Enterprise Funds</u></b>					
Sewer Department					
Sanitary Engineer Office - (square feet)	6,624	6,624	6,624	6,624	6,624
Sewer Lines Laid - (in feet)	5,100	2,000	0	19,958	35,789
Water Department					
Water Department Office - (square feet)	2,240	2,240	2,240	2,240	2,240
Water Lines Laid - (in feet)	54,330	25,000	49,852	13,755	17,960

Source: Muskingum County Departments

2009	2008	2007	2006	2005
371	371	371	371	371
44,601	44,601	44,601	44,601	44,601
804	804	804	804	804
1,704	1,704	1,704	1,704	1,704
588	588	588	588	588
34,529	34,529	34,529	34,529	34,529
10,800	10,800	10,800	10,800	10,800
5,978	5,978	5,978	5,978	5,978
0	0	0	45,850	45,850
0	0	0	0	625
2,440	2,440	2,440	2,440	2,440
0	0	0	0	0
1,127	1,127	1,127	1,127	1,127
4,180	4,180	4,180	4,180	4,180
1,250	1,250	1,250	1,250	1,250
2,800	2,800	2,800	2,800	2,800
19,294	19,294	19,294	19,294	19,294
3,840	3,840	3,840	3,840	3,840
530	530	530	529	518
702	701	701	715	687
271	266	266	266	240
12,000	12,000	12,000	12,000	12,000
15,960	15,960	15,960	15,960	15,960
31,450	31,450	31,450	31,450	31,450
9,444	9,444	9,444	9,444	9,444
5,400	5,400	5,400	5,400	5,400
18,301	18,301	18,301	18,301	18,301
29,928	29,928	29,928	28,600	28,600
31,204	31,204	31,204	31,204	31,204
3,675	3,675	3,675	3,675	3,675
10,858	10,858	10,858	10,858	10,858
1,194	1,194	1,194	1,194	1,194
2,670	2,670	2,670	2,670	2,670
6,624	6,624	6,624	6,624	6,624
24,607	5,547	22,417	35,264	4,411
2,240	2,240	2,240	2,240	2,240
13,350	54,163	58,361	51,660	50,121

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Muskingum County Offices  
Zanesville, Ohio 43701 – (740) 455-7109

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# Dave Yost • Auditor of State

## MUSKINGUM COUNTY FINANCIAL CONDITION

### MUSKINGUM COUNTY

#### CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
SEPTEMBER 22, 2015