



Dave Yost • Auditor of State



MUSKINGUM COUNTY  
DECEMBER 31, 2016

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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, each major fund, and the aggregate discretely presented component unit and remaining fund information of Muskingum County, Ohio (the County), as of and for the year ended December 31, 2016, 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, 2017. Our report refers to other auditors who audited the financial statements of the Muskingum Starlight Industries, Inc., as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported. 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 opinion 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 initial "D".

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

June 29, 2017



# 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 THE UNIFORM GUIDANCE

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) *Compliance Supplement* that could directly and materially affect each of the County's major federal programs for the year ended December 31, 2016. 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 federal statutes, regulations, and the terms and conditions of its federal awards 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance 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 each of 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, 2016.

**Other Matters**

The results of our auditing procedures disclosed an instance of noncompliance which Uniform Guidance requires us to report, described in the accompanying Schedule of Findings as item 2016-001. Our opinion on each major federal program is not modified with respect to these matters.

The County's response to our noncompliance Finding is described in the accompanying Schedule of Findings and Corrective Action Plan. We did not audit the County's response and, accordingly, we express no opinion on it.

**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 the Uniform Guidance, 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's compliance requirement will not be prevented, or timely detected or corrected. A *significant deficiency in internal over compliance* is a deficiency or a combination of deficiencies in internal control over compliance with a 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 was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. Therefore, we cannot assure we have identified all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. However, we identified a certain deficiency in internal control over compliance that we consider to be a material weakness, described in the accompanying Schedule of Findings as item 2016-001.

The County's response to our internal control over compliance Finding is described in the accompanying Schedule of Findings and Corrective Action Plan. We did not audit the County's response and, accordingly, we express no opinion on it.

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



***Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance***

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate discretely-presented component unit and remaining fund information of Muskingum County, Ohio (the County), as of and for the year ended December 31, 2016, 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, 2017. Our report refers to other auditors who 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 as a whole. We have not performed any procedures to the audited financial statements subsequent to June 29, 2017. The accompanying Schedule of Expenditures of Federal Awards presents additional analysis required by the Uniform Guidance 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, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this Schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



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

August 24, 2017

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MUSKINGUM COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2016

FEDERAL GRANTOR <i>Pass Through Grantor Program / Cluster Title</i>	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
<i>Passed through Ohio Department of Jobs and Family Services</i>				
SNAP Cluster:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-1617-11-5559		\$768,959
Total SNAP Cluster				<u>768,959</u>
<i>Passed Through Ohio Department of Education</i>				
Child Nutrition Cluster:				
School Breakfast Program	10.553	N/A		29,200
National School Lunch Program				
Cash Assistance	10.555	N/A		53,053
Non-Cash Assistance (Food Distribution)				<u>8,262</u>
Total National School Lunch Program				<u>61,315</u>
Total Child Nutrition Cluster				<u>90,515</u>
Total U.S. Department of Agriculture				859,474
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
<i>Passed Through Ohio Department of Development</i>				
Community Development Block Grants-State's Program	14.228	B-F-15-1CC-1 B-C-16-1CC-1 B-C-14-1CC-1		114,347 9,347 <u>37,494</u>
Total Community Development Block Grant-State's Program				161,188
Home Investment Partnerships Program	14.239	B-C-14-1CC-2		<u>387,844</u>
Total U.S. Department of Housing and Urban Development				549,032
<b>U.S. DEPARTMENT OF JUSTICE</b>				
<i>Passed Through Ohio Department of Youth Services</i>				
Juvenile Accountability Block Grants	16.523	2013-JB-011-B235		6,043
<i>Direct From Federal Government</i>				
Bulletproof Vest Partnership Program	16.607	2014-BUBX-14075075		1,261
<i>Passed through Ohio Attorney General</i>				
Crime Victim Assistance	16.575	2015-VOCA-19815122 2017-VOCA-43558896		18,195 <u>10,797</u>
Total Crime Victim Assistance				<u>28,992</u>
Total U.S. Department of Justice				36,296
<b>U.S. DEPARTMENT OF LABOR</b>				
<i>Passed Through Workforce Investment Act Area 7</i>				
Workforce Investment Act (WIA) Cluster:				
WIA/WIOA Adult Program	17.258	N/A		247,838
WIA/WIOA Youth Activities	17.259	N/A	\$5,603	160,038
WIA/WIOA Dislocated Workers Formula Grants	17.278	N/A		<u>231,511</u>
Total WIA/WIOA Cluster			<u>5,603</u>	<u>639,387</u>
Employment Service Cluster:				
Employment Service/Wagner-Peyser Funded Activities	17.207	N/A		<u>27,362</u>
Total Employment Service Cluster				<u>27,362</u>
Total U.S. Department of Labor			5,603	666,749
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
<i>Passed Through Ohio Department of Transportation</i>				
Highway Planning and Construction Cluster:				
Highway Planning and Construction	20.205	PID 103677 PID 100416 PID 97346		44,312 32,400 <u>329,568</u>
Total Highway Planning and Construction				<u>406,280</u>
Total Highway Planning and Construction Cluster				<u>406,280</u>
<i>Passed Through Ohio Department of Public Safety</i>				
Highway Safety Cluster:				
State and Community Highway Safety	20.600	STEP-2016-60-00-00-00478 STEP-2017-60-00-00-00527		7,345 <u>146</u>
Total State and Community Highway Safety				<u>7,491</u>

MUSKINGUM COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2016  
(Continued)

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>U.S. DEPARTMENT OF TRANSPORTATION (Continued)</b>				
National Priority Safety Programs	20.616	IDEP-2016-60-00-000331		9,496
		IDEP-2017-60-00-000391		1,838
Total National Priority Safety Programs				<u>11,334</u>
Total Highway Safety Cluster				<u>18,825</u>
Total U.S. Department of Transportation				425,105
<b>U.S. DEPARTMENT OF EDUCATION</b>				
<i>Passed Through Ohio Department of Education</i>				
Special Education Cluster:				
Special Education-Grants to States	84.027	2015-16		7,077
		2016-17		<u>23,198</u>
Total Special Education-Grants to States				30,275
Special Education-Preschool Grants	84.173	2015-16		1,366
		2016-17		<u>6,344</u>
Total Special Education-Preschool Grants				<u>7,710</u>
Total Special Education Cluster				<u>37,985</u>
Total U.S. Department of Education				37,985
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
<i>Passed Through Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant	93.667	N/A		16,934
Medicaid Cluster:				
Medical Assistance Program	93.778	MAC		<u>254,937</u>
Total Medicaid Cluster				254,937
<i>Passed through Ohio Department of Jobs and Family Services</i>				
TANF Cluster:				
Temporary Assistance for Needy Families	93.558	G-1617-11-5559	<u>340,471</u>	<u>2,463,679</u>
Total TANF Cluster			340,471	2,463,679
Child Support Enforcement	93.563	G-1617-11-5559		1,830,505
CCDF Cluster:				
Child Care and Development Block Grant	93.575	G-1617-11-5559		<u>202,740</u>
Total CCDF Cluster				202,740
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1617-11-5560		174,303
Foster Care - Title IV-E	93.658	G-1617-11-5560		2,019,592
Promoting Safe and Stable Families	93.556	G-1617-11-5560		262,757
Adoption Assistance	93.659	G-1617-11-5560		560,954
Social Services Block Grant	93.667	G-1617-11-5559		299,457
Chafee Foster Care Independence Program	93.674	G-1617-11-5560		11,453
Medicaid Cluster:				
Medical Assistance Program	93.778	G-1617-11-5559		1,192,398
		G-1617-11-5560		<u>5,399</u>
Total Medical Assistance Program				<u>1,197,797</u>
Total Medicaid Cluster				<u>1,197,797</u>
Total U.S. Department of Health and Human Services			340,471	9,295,108
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>				
<i>Passed Through Ohio Emergency Management Agency</i>				
Emergency Management Performance Grants	97.042	EMC-2016-EP-00003-S01		10,397
		EMW-2015-EP-00034-S01		<u>52,851</u>
Total Emergency Management Performance Grants				63,248
Homeland Security Grant Program	97.067	EMW-2014-SS-00101-S01		94,920
		EMW-2014-SS-00101-S01		55,541
		EMW 2015-SS-00086		<u>60,381</u>
Total Homeland Security Grant Program				<u>210,842</u>
Total U.S. Department of Homeland Security				274,090
<b>Total Federal Awards Expenditures</b>			<u><b>\$346,074</b></u>	<u><b>\$12,143,839</b></u>

The accompanying notes are an integral part of this schedule.

**MUSKINGUM COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
2 CFR 200.510(b)(6)  
FOR THE YEAR ENDED DECEMBER 31, 2016**

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Muskingum County (the County) under programs of the federal government for the year ended December 31, 2016. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles contained in OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments* (codified in 2 CFR Part 225), or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**NOTE C - SUBRECIPIENTS**

The County passes certain federal awards received from the U.S. Department of Labor and the U.S. Department of Health and Human Services to other governments or not-for-profit agencies (subrecipients). As Note B describes, 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 D - 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 E – FOOD DONATION PROGRAM**

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

**NOTE F - 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.

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**MUSKINGUM COUNTY**  
**SCHEDULE OF FINDINGS**  
**2 CFR PART 200.515**  
**DECEMBER 31, 2016**

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

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unmodified
<b>(d)(1)(ii)</b>	<b>Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material weaknesses in internal control reported for major federal programs?</b>	Yes
<b>(d)(1)(iv)</b>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unmodified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under 2 CFR Part 200.516(a)?</b>	Yes
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b> <ul style="list-style-type: none"> <li>• Workforce Investment Act (WIA) Cluster, CFDA #17.258, 17.259, and 17.278</li> <li>• TANF Cluster, CFDA #93.558</li> <li>• Foster Care – Title IV-E, CFDA #93.658</li> </ul>	
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 750,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee under 2 CFR Part 200.520?</b>	No

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

None.

**MUSKINGUM COUNTY**

**SCHEDULE OF FINDINGS  
2 CFR PART 200.515  
DECEMBER 31, 2016  
(Continued)**

<b>3. FINDINGS FOR FEDERAL AWARDS</b>
---------------------------------------

<b>Finding Number</b>	2016-001		
<b>CFDA Title and Number</b>	Child Support Enforcement, CFDA No. 93.563 Foster Care – Title IV-E, CFDA No. 93.658		
<b>Federal Award Identification Number / Year</b>	G-1617-11-5559 G-1617-11-5560		
<b>Federal Agency</b>	U.S. Department of Health and Human Services		
<b>Pass-Through Entity</b>	Ohio Department of Jobs and Family Services		
<b>Repeat Finding from Prior Audit?</b>	No	<b>Finding Number (if repeat)</b>	N/A

**Noncompliance and Material Weakness**

2 C.F.R § 200.510(b) requires the County to prepare the Schedule of Expenditures of Federal Awards (the Schedule) for the period covered by the County’s financial statements which must include the total federal awards expended as determined in accordance with § 200.502. The Schedule is required to report the total federal awards expended for each individual federal program and the Catalog of Federal Domestic Assistance (CFDA) number or other identifying number when the CFDA information is not available. For a cluster of programs, the Schedule should also provide the total for the cluster.

The Schedule prepared by the County originally reported \$3,262,357 in Child Support Enforcement federal expenditures (CFDA No. 93.563); however, actual Child Support Enforcement federal expenditures were \$1,830,505. Also, the Schedule prepared by the County failed to report Protect Ohio waiver expenditures, totaling \$1,849,676, as federal expenditures for the Foster Care - Title IV-E (CFDA No. 93.658) program. In addition, certain other insignificant errors were noted.

Errors and omissions to the Schedule of Expenditures of Federal Awards could have an adverse effect on future grant awards by the awarding agency or agencies in addition to an inaccurate assessment of major federal programs that would be subjected to audit. Adjustments, to which management have agreed, are reflected in the accompanying Schedule.

County departments should review all grant and loan awards and be familiar with federal reporting requirements. Departments should implement a system to track all federal expenditures and related information separately from other expenditures and report federal expenditures with proper support including, but not limited to, grant agreements, calculation of the expenditures, and any federal reporting requirements. This will help ensure the Schedule is complete and accurate and major federal programs are correctly identified for audit.

**Officials’ Response:** See Corrective Action Plan.



MUSKINGUM COUNTY

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
2 CFR PART 200.511(b)  
DECEMBER 31, 2016

Finding Number	Finding Summary	Status	Additional Information
2015-001	RMS observations were not completed and observed in the required time periods.	Fully Corrected	



# Muskingum County, Ohio



**Comprehensive Annual Financial Report  
For the Year Ended  
December 31, 2016**

From Cover:

John Herschel Glenn Jr. (July 18, 1921 - December 8, 2016) was a United States Marine Corps aviator, engineer, astronaut, and United States Senator from Ohio. In 1962 he was the first American to orbit the Earth, circling it three times. Before joining NASA, Glenn was a distinguished fighter pilot in World War II and Korea with six Distinguished Flying Crosses and eighteen clusters on his Air Medal.

He was one of the Mercury Seven, military test pilots selected in 1959 by NASA as the United States' first astronauts. On February 20, 1962, Glenn flew the Friendship 7 mission; the first American to orbit the Earth, he was the fifth person in space. He received the NASA Distinguished Service Medal, the Congressional Space Medal of Honor in 1978, was inducted into the U.S. Astronaut Hall of Fame in 1990, and was the last surviving member of the Mercury Seven.

After Glenn resigned from NASA in 1964 and retired from the Marine Corps the following year, he planned to run for a U.S. Senate seat from Ohio. An injury in early 1964 forced his withdrawal, and he lost a close primary election in 1970. A member of the Democratic Party, Glenn first won election to the Senate in 1974 and served for 24 years until January 3, 1999.

In 1998, still a sitting senator, Glenn was the oldest person to fly in space as a crew member of the Discovery space shuttle and the only person to fly in both the Mercury and Space Shuttle programs. He received the Presidential Medal of Freedom in 2012.

References:

[https://en.wikipedia.org/wiki/John\\_Glenn](https://en.wikipedia.org/wiki/John_Glenn)

*Muskingum County, Ohio*

**Comprehensive Annual  
Financial Report**

**For the Year Ended December 31, 2016**

*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  
Jennifer Bell

**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**

Jennifer Wilson                Kelley Ewart  
Sheila Mills                      Kim Melvin  
Brenda Ellis

**Inspector of Weights and Measures**

**Don Lang**

# INTRODUCTORY SECTION



After being selected as one of the Mercury Seven, Glenn then 41 years old, took off from Cape Canaveral Air Force Station on February 20, 1962 becoming the first American to orbit earth.

**Muskingum County, Ohio**  
**Comprehensive Annual Financial Report**  
**For the Year Ended December 31, 2016**  
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Muskingum County, Ohio  
401 Main Street  
Zanesville, OH 43701

740-455-7109 (County Auditor)

June 29, 2017

To: The Citizens of Muskingum County  
The Board of County Commissioners:  
Honorable James W. Porter, President  
Honorable Cindy S. Cameron, Member  
Honorable Mollie S. Crooks, Member

We are pleased to issue the Comprehensive Annual Financial Report (CAFR) of Muskingum County, Ohio for the year ended December 31, 2016. 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-seventh 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, 2016, 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 818 people at the close of 2016, 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 through Genesis Healthcare System located conveniently on one campus. Genesis Healthcare System also provides services such as a home health and hospice agency, a community pharmacy, and several 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 saw new business developments and expansions in 2016. 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 88 local businesses in 2016 for facilities improvements and expansions, investments in equipment and machinery, and job creation and retention.

Muskingum County's three prime industrial 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 remaining that can accommodate industrial and distribution projects that have large acreage requirements. Eastpointe is home to Dollar General's distribution center, the East Balt Bakeries Company's manufacturing facility, the Bilco Company, a plastics blow molding facility, an Avon Products Distribution Center, Halliburton Energy Services, and Hannah Enterprises. Companies that choose Eastpointe have access to a rail transfer facility served by Ohio Central Rail Transportation. Eastpointe offers companies flexible lot sizes and plenty of room to grow.

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. In 2016, a grant was awarded to the Port Authority in the amount of \$775,000. This grant was used to create a job ready site for new business attraction efforts. The project consisted of site preparation, sewer extensions, and soil compaction. New Wayne Manufacturing expanded their facility by 10,000 square feet and ten new positions were added at the Park. Altogether, the park had an increase of one hundred new jobs in 2016. 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, and White Castle Systems.

Northpointe Industrial Park, a mixed-use development, is located in the northern portion of Zanesville. It is zoned and perfectly suited for commercial, office, and industrial development with over 50 acres remaining for 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, Spectrum (formerly 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 for eligible projects through the Ohio Enterprise Zone Program at all three Industrial Parks located in Muskingum County.

Starting in 2015, with completion in May 2016, Fyda Freightliner Western Star Zanesville, Inc. constructed a new 46,000 square foot building for a truck dealership and support through its service and parts departments which comes with approximately 50 new jobs. The new full-service dealership is conveniently located near Interstate 70 in Muskingum County.

Dutro Ford Lincoln Nissan, an automotive dealership with a twenty-nine bay service center, recently announced the \$10 million project expansion to transform more than six acres of downtown Zanesville. This project is expected to bring an expanded customer base from the surrounding areas.

The year of 2016 was another challenging year for maintaining and improving Muskingum County's highway system. Although revenues have remained stagnant for the past decade, we have continued to seek assistance from federal and state grant opportunities in order to adequately maintain our highway system. The County has secured more than \$25 million in funds since 2007 for numerous road and bridge improvements and has acquired in excess of \$33 million in grants for the next five years.

A total of eleven miles of county roads were resurfaced in 2016. The Ohio Public Works Commission assisted the County with \$603,932 in grant funds toward the road improvements, while the County provided \$249,931 in local funds for the resurfacing. There were six bridges replaced during 2016 with only one structure having been replaced by County crews, while the remaining five bridges were funded and replaced through the Ohio Bridge Partnership Program.

Muskingum County continues to expand the area of the County within which public water is provided and has worked diligently to expand the production capacity of the County's water system. During 2016, Muskingum County completed a well field improvement and expansion project to allow as much as four million gallons per day to be produced by the well field. The County also increased the water treatment capacity at the treatment plant by installing new filters, pumps, and controls, again this upgrade will allow the County to produce as much as four million gallons per day. This increased production will allow Muskingum County to provide water to most of the County's customers and reduce much of the need to purchase water from the city of Zanesville. This change will provide increased revenue to the County water department since the water can be produced for less than the purchase price from the city of Zanesville.

Also, the County has extended water to the Burnt Mill Road area, this project when extended to State Route 146 will provide a loop to help serve the southern portion of Muskingum County. The County is also currently extending water to the Vroom Road area and when the extension is complete it will provide a loop to better serve the residents in the Dillon Lake area.

Muskingum County continues to make significant improvements to the sanitary sewer system, especially the south portion of the County sewer system. In 2016, the County completed the Avondale Sanitary Sewer project. This project replaced a failing sewer system within the unincorporated Village of Avondale in Newton Township. This project replaced a variable grade sewer system which was allowing excessive inflow and infiltration into the existing system. During rain events the new sewer system should eliminate over 100,000 gallons of storm water from entering the sewer system, and help reduce the risk of sewer overflows in the south sewer system.

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 39,057 during 2016, increasing by 2,582 from the 2015 annual average. At 5.8 percent, the 2016 unemployment rate for the County was higher than the State of Ohio at 5.0 percent, and also higher than the national rate of 4.7 percent. The 2016 unemployment rate for the County decreased by .03 percent from 2015. 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 Muskingum 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 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**

Muskingum County is working diligently to extend water to the State Route 555 area. The County has been approved to receive significant grant dollars for the project including \$975,000 from U. S. Army Corp. This project is anticipated to begin construction in 2017 and will serve County Road 6, State Route 555, and the Village of Cannelville.

The County Engineer's Office has identified another major bridge crossing the Muskingum River that is in need of replacement connecting the communities of Duncan Falls and Philo. This project continues in the design stages as the County progresses toward the replacement of the bridge. Environmental and preliminary engineering, as well as right-of-way acquisition are expected to be complete in 2017, with construction beginning in 2018. The Ohio Department of Transportation is assisting with the project financially and with administrative support. Construction costs are estimated to exceed \$16 million for the bridge replacement. The existing bridge is expected to remain in service while the new bridge is being constructed.

## **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, 2015. This was the twenty-fifth 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, Tina Huebner, 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 division 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,

A handwritten signature in cursive script that reads "Debra J. Nye".

Debra J. Nye  
Muskingum County Auditor



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, 2015**

Executive Director/CEO

# *Muskingum County, Ohio*

## *Elected Officials*

*December 31, 2016*

### *Board of Commissioners*

James W. Porter  
Jerry L. Lavy  
Cynthia S. Cameron

### *County Auditor*

Debra J. Nye

### *County Treasurer*

Christina E. Hamill

### *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

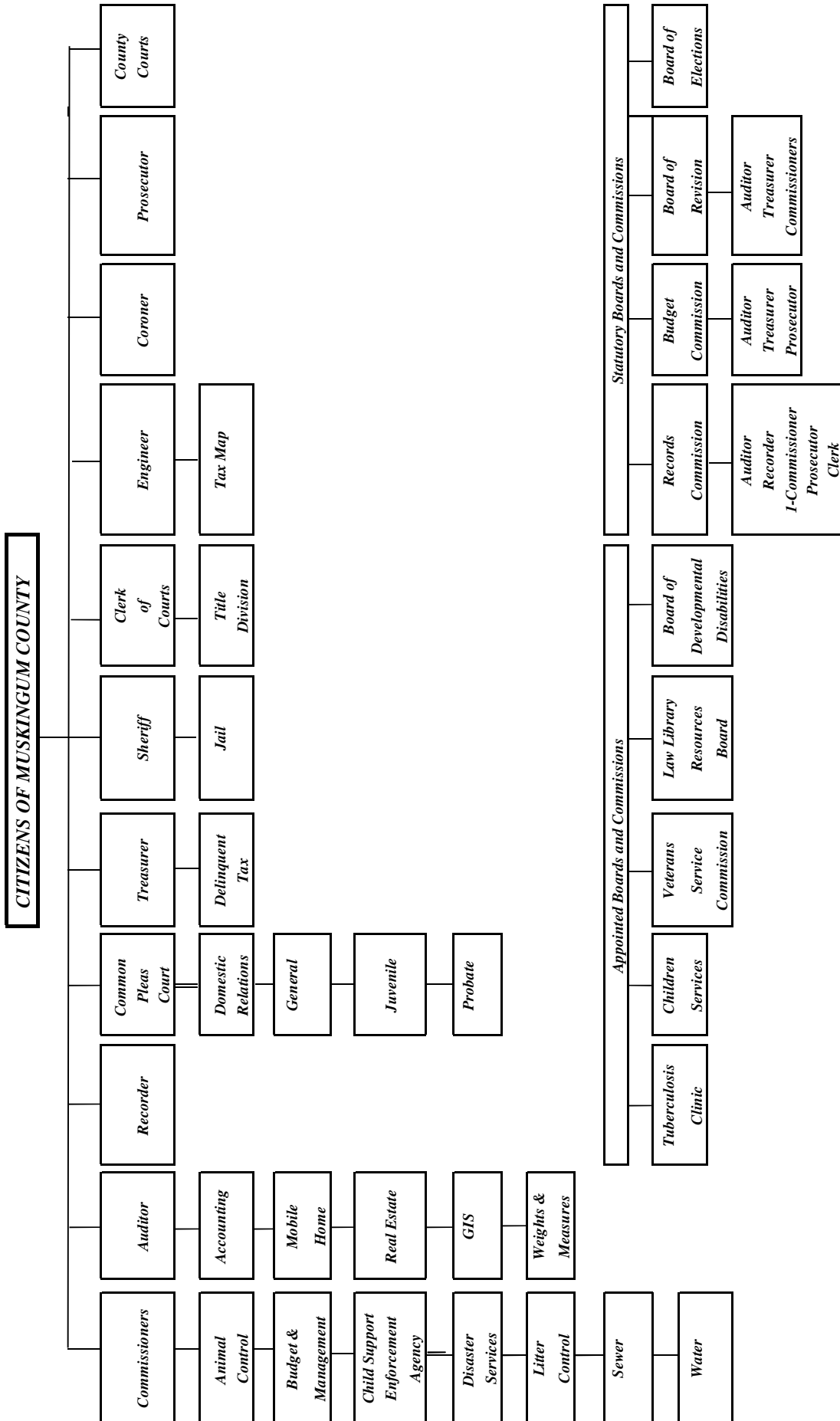
### *County Sheriff*

Matthew J. Lutz

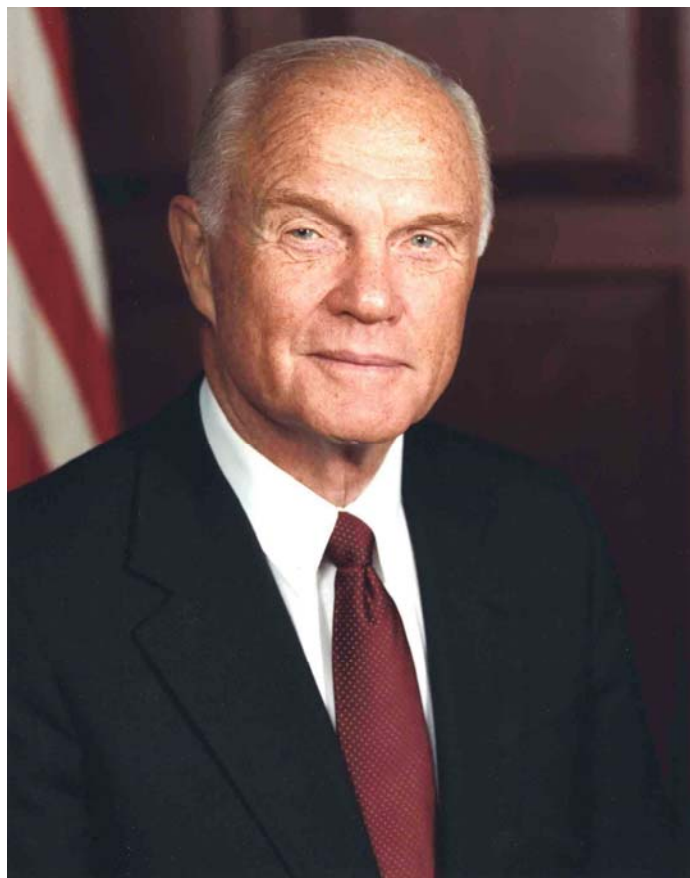
### *Court of Common Pleas - Probate and Juvenile*

Eric D. Martin

# ORGANIZATION OF MUSKINGUM COUNTY



# FINANCIAL SECTION



John Glenn represented the State of Ohio in the United States Senate from 1974 - 1999, an amazing 25 year career. Throughout his time in the Senate he served on many committees and chaired the Senate Governmental Affairs Committee from 1987-1995.





# 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, each major fund, and the aggregate discretely presented component unit and remaining fund information of Muskingum County, Ohio (the County), as of and for the year ended December 31, 2016, 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 .4 percent, 2 percent and 4 percent, respectively, of the assets, net position and revenues of the aggregate discretely presented component unit and remaining fund information. 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 audited 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 such 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, each major fund, and the aggregate discretely presented component unit and remaining fund information of Muskingum County, Ohio, as of December 31, 2016, 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*, and Schedules of Net Pension Liabilities and Pension Contributions 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 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 to 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, 2017, 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 initial "D".

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

June 29, 2017

## Muskingum County, Ohio

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

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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, 2016. 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 2016 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, 2016, by \$196,775,205 (net position). Of this amount, \$1,951,629 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 \$4,004,881 from the total net position at the beginning of the year 2016.
- At the end of the current year, the County reported unrestricted net position for governmental activities in the amount of (\$1,672,915).
- At the end of the current year, the County's governmental funds reported a combined ending fund balance in the amount of \$59,703,227, a decrease of \$405,761 from the prior year. Of this amount, \$1,432,072 is nonspendable, \$42,950,857 is restricted, \$39,370 is committed, \$7,363,659 is assigned, and \$7,917,269 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 \$8,512,284, which represents 31 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, 2016 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 and Statement of Activities*

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 2016?" 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.

## Muskingum County, Ohio

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

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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 run-out claims and liabilities relating to the County's retrospective workers' compensation program which ended in 2014.

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.

**Muskingum County, Ohio**

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

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, 2016 compared to 2015:

Table 1  
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
<b>Assets</b>						
Current and Other Assets	\$94,771,265	\$94,355,477	\$4,884,682	\$5,677,168	\$99,655,947	\$100,032,645
Capital Assets, Net	103,113,345	100,741,259	77,552,215	76,528,292	180,665,560	177,269,551
<i>Total Assets</i>	<u>197,884,610</u>	<u>195,096,736</u>	<u>82,436,897</u>	<u>82,205,460</u>	<u>280,321,507</u>	<u>277,302,196</u>
<b>Deferred Outflows of Resources</b>						
Deferred Charge on						
Refunding	254,952	258,563	563,786	434,239	818,738	692,802
Pension	14,973,056	5,008,901	452,630	149,072	15,425,686	5,157,973
<i>Total Deferred Outflows</i>	<u>15,228,008</u>	<u>5,267,464</u>	<u>1,016,416</u>	<u>583,311</u>	<u>16,244,424</u>	<u>5,850,775</u>
<b>Liabilities</b>						
Current and Other						
Liabilities	4,031,295	3,268,161	582,130	810,055	4,613,425	4,078,216
Long-Term Liabilities:						
Due Within One Year	3,927,782	4,014,112	1,745,759	1,715,672	5,673,541	5,729,784
Due in More than One Year:						
Net Pension Liability	40,962,822	29,100,930	1,205,066	841,552	42,167,888	29,942,482
Other Amounts	9,393,327	11,392,978	25,648,652	26,246,316	35,041,979	37,639,294
<i>Total Liabilities</i>	<u>58,315,226</u>	<u>47,776,181</u>	<u>29,181,607</u>	<u>29,613,595</u>	<u>87,496,833</u>	<u>77,389,776</u>
<b>Deferred Inflows of Resources</b>						
Property Taxes not Levied to Finance						
Current Year Operations	11,265,445	12,364,077	0	0	11,265,445	12,364,077
Pensions	1,003,552	614,009	24,896	14,785	1,028,448	628,794
<i>Total Deferred Inflows</i>	<u>12,268,997</u>	<u>12,978,086</u>	<u>24,896</u>	<u>14,785</u>	<u>12,293,893</u>	<u>12,992,871</u>
<b>Net Position</b>						
Net Investment in Capital						
Assets	94,595,155	90,281,154	50,622,266	48,626,741	145,217,421	138,907,895
Restricted	49,606,155	49,319,887	0	0	49,606,155	49,319,887
Unrestricted (Deficit)	(1,672,915)	8,892	3,624,544	4,533,650	1,951,629	4,542,542
<i>Total Net Position</i>	<u>\$142,528,395</u>	<u>\$139,609,933</u>	<u>\$54,246,810</u>	<u>\$53,160,391</u>	<u>\$196,775,205</u>	<u>\$192,770,324</u>

## Muskingum County, Ohio

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

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The net pension liability (NPL) is one of the largest liabilities reported by the County at December 31, 2016 and is reported pursuant to GASB Statement 68, "Accounting and Financial Reporting for Pensions - an Amendment of GASB Statement 27". For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and the net pension liability to the reported net position and subtracting deferred outflows related to pension.

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

GASB 68 requires the net pension liability to equal the County's proportionate share of each plan's collective:

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

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

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



## Muskingum County, Ohio

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

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

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 \$196,775,205 (\$142,528,395 in governmental activities and \$54,246,810 in business-type activities) as of December 31, 2016.

By far, the largest portion of the County's net position (74 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, \$49,606,155, or 25 percent, represents resources that are subject to restrictions on how they can be used.

The remaining balance of unrestricted net position, \$1,951,629, or 1 percent, is to be used to meet the County's ongoing obligations to citizens and creditors.

The County's total net position increased by \$4,004,881, (\$2,918,462 for governmental activities and \$1,086,419 for business-type activities).

Intergovernmental receivables increased in the amount of \$1,450,380 primarily due to the County obtaining state and federal funding for road and bridge construction projects currently in progress and the timing of the receipt of various other grants. Property taxes receivable decreased by \$986,667 due mainly to the County Budget Commission reducing the levy amount collected for the Starlight School operations. Capital assets increased in the amount of \$3,396,009 due to the current year capital asset additions exceeding depreciation in the current period.

Long-term liabilities, excluding the pension liability, decreased by \$2,085,981 in governmental activities and \$567,577 in business-type liabilities primarily due to an advance refunding that reduced the County's general obligation bond liability. This decrease is also the result of the County reducing its long-term contract payable in the amount of \$737,298 as it continues to make use payments according to amortization schedules.

The significant increase in deferred outflows of resources in 2016 was due to an increase in the difference between projected and actual earnings on investments related to the County's net pension liability for OPERS and STRS.

The net pension liability increase represents the County's proportionate share of the OPERS traditional plan's unfunded benefits. As indicated above, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension liability.

**Muskingum County, Ohio**

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

Table 2 shows the changes in net position for 2016, compared to the changes in net position for 2015.

Table 2  
Change in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
<b>Revenues:</b>						
<b>Program Revenues</b>						
Charges for Services	\$11,164,528	\$11,094,474	\$8,361,346	\$8,509,242	\$19,525,874	\$19,603,716
Operating Grants, Contributions, and Interest	25,050,418	25,117,567	0	0	25,050,418	25,117,567
Capital Grants and Contributions	5,053,898	2,430,379	678,853	479,294	5,732,751	2,909,673
<b>Total Program Revenues</b>	<b>41,268,844</b>	<b>38,642,420</b>	<b>9,040,199</b>	<b>8,988,536</b>	<b>50,309,043</b>	<b>47,630,956</b>
<b>General Revenues</b>						
Property Taxes	12,749,831	12,411,627	0	0	12,749,831	12,411,627
Permissive Sales Taxes	19,931,454	19,346,296	0	0	19,931,454	19,346,296
Intergovernmental	2,639,490	2,642,609	0	0	2,639,490	2,642,609
Investment Earnings	523,870	652,918	0	0	523,870	652,918
Payments in Lieu of Taxes	317,436	445,375	0	0	317,436	445,375
Miscellaneous	555,992	247,410	61,140	75,403	617,132	322,813
<b>Total General Revenues</b>	<b>36,718,073</b>	<b>35,746,235</b>	<b>61,140</b>	<b>75,403</b>	<b>36,779,213</b>	<b>35,821,638</b>
<b>Total Revenues</b>	<b>77,986,917</b>	<b>74,388,655</b>	<b>9,101,339</b>	<b>9,063,939</b>	<b>87,088,256</b>	<b>83,452,594</b>
<b>Program Expenses</b>						
<b>General Government:</b>						
Legislative and Executive	13,061,992	8,650,321	0	0	13,061,992	8,650,321
Judicial	7,412,551	7,046,782	0	0	7,412,551	7,046,782
Public Safety	13,427,725	12,384,072	0	0	13,427,725	12,384,072
Public Works	8,784,186	9,073,802	0	0	8,784,186	9,073,802
Health	2,697,478	2,750,648	0	0	2,697,478	2,750,648
Human Services	29,447,772	28,995,665	0	0	29,447,772	28,995,665
Interest and Fiscal Charges	253,425	311,173	0	0	253,425	311,173
Sewer	0	0	4,213,235	4,447,101	4,213,235	4,447,101
Water	0	0	3,785,011	3,454,324	3,785,011	3,454,324
<b>Total Expenses</b>	<b>75,085,129</b>	<b>69,212,463</b>	<b>7,998,246</b>	<b>7,901,425</b>	<b>83,083,375</b>	<b>77,113,888</b>
Increase before transfers	2,901,788	5,176,192	1,103,093	1,162,514	4,004,881	6,338,706
Transfers	16,674	33,868	(16,674)	(33,868)	0	0
<b>Change in Net Position</b>	<b>2,918,462</b>	<b>5,210,060</b>	<b>1,086,419</b>	<b>1,128,646</b>	<b>4,004,881</b>	<b>6,338,706</b>
<b>Net Position Beginning of Year</b>	<b>139,609,933</b>	<b>134,399,873</b>	<b>53,160,391</b>	<b>52,031,745</b>	<b>192,770,324</b>	<b>186,431,618</b>
<b>Net Position End of Year</b>	<b>\$142,528,395</b>	<b>\$139,609,933</b>	<b>\$54,246,810</b>	<b>\$53,160,391</b>	<b>\$196,775,205</b>	<b>\$192,770,324</b>

**Governmental Activities**

The County's financial strength in uncertain economic times can be seen in the change of governmental net position, an increase of \$2,918,462. Key elements of this change are as follows.

## Muskingum County, Ohio

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

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The County's direct charges to users of governmental services made up \$11,164,528 or 14 percent of total governmental revenues and remained stable increasing less than 1 percent from 2015. 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 \$25,050,418 or 32 percent of total revenues for governmental activities. This program revenue also remained relatively consistent with 2015, decreasing by less than 1 percent as the County continues its participation in federal and state grant programs. Capital grants and contributions increased by \$2,623,519. The major recipients of operating and capital grant revenues were the human services and public works programs. This increase resulted from participation in the Ohio Bridge Partnership Program that provides assistance for the replacement of bridges. Permissive sales tax revenues accounted for \$19,931,454 or 26 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 \$12,749,831 or 16 percent of total governmental revenues. Property tax revenues increased from the prior year in the amount of \$338,204 as a result of new construction expanding the tax valuation base.

Total governmental activities program expenses increased by \$5,872,666 from the prior year. The County's human services programs accounted for \$29,447,772, or 39 percent of total expenses for governmental activities. Other major program expenses for governmental activities include legislative and executive programs, which accounted for \$13,061,992, or 17 percent of total expenses, public safety programs, which accounted for \$13,427,725 or 18 percent of total expenses, and public works programs, which accounted for \$8,784,186 or 12 percent of total expenses. With the exception of interest and fiscal charges, most program expenses increased from the prior year due to an increase in the net pension liability. In addition, personnel costs increased as most County employees received an increase in salary during 2016. The increase in the legislative and executive program expense of \$4,411,671 is also attributable to a loss on the disposal of a building and infrastructure replacement of assets which were not fully depreciated. Lower fuel and road material costs resulting from a very mild winter helped to offset the above increases in the public works program expense, which decreased overall from the prior year by \$289,616.

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

The net position for business-type activities increased \$1,086,419 during 2016. Charges for services were the largest program revenue, accounting for \$8,361,346 or 92 percent of total business-type revenues. The increase in capital grants and contributions in the amount of \$199,559 was largely due to an increase in the amounts of grants received related to sewer and water improvement projects which were offset by the slight decrease in charges for services. Business-type expenses remained relatively consistent with the prior year.

Table 3, for governmental activities, indicates the total cost of services and the net cost of services for 2016 as compared to 2015. 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.

**Muskingum County, Ohio**

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

Table 3  
Governmental Activities

	Total Cost of Services <u>2016</u>	Net Cost of Services <u>2016</u>	Total Cost of Services <u>2015</u>	Net Cost of Services <u>2015</u>
General Government				
Legislative and Executive	\$13,061,992	\$8,751,982	\$8,650,321	\$4,328,864
Judicial	7,412,551	5,735,651	7,046,782	5,338,910
Public Safety	13,427,725	9,878,543	12,384,072	8,653,854
Public Works	8,784,186	(2,884,564)	9,073,802	375,680
Health	2,697,478	2,039,034	2,750,648	1,871,706
Human Services	29,447,772	10,042,214	28,995,665	9,689,856
Interest and Fiscal Charges	253,425	253,425	311,173	311,173
Total Expenses	<u>\$75,085,129</u>	<u>\$33,816,285</u>	<u>\$69,212,463</u>	<u>\$30,570,043</u>

Charges for services, operating and capital grants, contributions, and interest in the amount of \$41,268,844 or 55 percent of the total costs of services, were received and used to fund the governmental activities expenses of the County. The remaining \$33,816,285 in governmental expenses are funded primarily by property and permissive sales taxes, non-restricted intergovernmental revenues, interest, and miscellaneous revenues. The \$10,042,214 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 2016. As such, the taxpayers have approved property tax levies for the Starlight School Levy and Children Services Levy programs. During 2016, public safety net cost of services of \$9,878,543 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 \$8,751,982 in the legislative and executive and \$5,735,651 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. The net revenue in the public works program in the amount of \$2,884,564 is primarily the result of operating grants received to be used for community development and capital donations recognized by the engineer's office for on-behalf work done on bridges throughout the County.

**Financial Analysis of County Funds**

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Information about the County's governmental funds begins on page 20.

*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.

## Muskingum County, Ohio

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

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As of December 31, 2016, the County's governmental funds reported a combined ending fund balance of \$59,703,227, a decrease of \$405,761 in comparison with the prior year. Of that total ending fund balance, \$1,432,072 is nonspendable, \$42,950,857 is restricted, \$39,370 is committed, \$7,363,659 is assigned, and \$7,917,269 is unassigned, as defined in GASB Statement No. 54. Of the amount restricted, \$2,266,644 is restricted for court corrections, \$1,179,498 is restricted for roads and bridges, \$3,357 is restricted for court guardianship, \$12,148 is restricted for public assistance, \$214,029 is restricted for human services, \$495,370 is restricted for senior citizens, \$1,428,189 is restricted for sheriff and jail safety purposes, \$25,395,498 is restricted for developmental disabilities, \$40,580 is restricted for mental health, \$1,347,049 is restricted for tuberculosis treatment, \$5,533,919 is restricted for children services, \$596,211 is restricted for debt service, \$823,167 is restricted for capital outlay, \$2,791,087 is restricted for real estate assessment and delinquent tax collection, and \$824,111 is restricted for other purposes.

The General Fund is the primary operating fund of the County. At the end of 2016, unassigned fund balance was \$8,512,284 while total fund balance was \$16,474,933. 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 31 percent of total General Fund expenditures, while total fund balance represents 60 percent of that same amount. The fund balance increased from 2015 by \$1,154,092. The General Fund experienced increases in property tax, permissive sales tax, charges for services, and intergovernmental revenue. General Fund expenditures reflect an increase in the amount of \$553,853. However, expenditures remained significantly below revenues by \$5,482,558.

At the end of 2016, the Public Assistance Special Revenue Fund had a fund balance in the amount of \$93,430, in comparison to a fund balance of \$128,681 at the end of 2015. The overall decrease in the fund balance is due to a decrease in intergovernmental revenue received. In an effort to compensate for the decrease in revenue, the County was able to reduce expenditures by \$217,354. To alleviate some of this decrease in revenue, the General Fund transferred \$290,885 to this fund so that the program could continue to serve those in need of the services that this fund provides.

The fund balance of the Starlight School Levy Special Revenue Fund at December 31, 2016 was \$25,486,657, a decrease of \$596,344. This decrease, which subtracted from the substantial beginning fund balance, is the result of the County Budget Commission reducing the tax levy for the support of the developmentally disabled in the County. Even with this reduction in revenue, this fund reflected an ending fund balance which represents 43 percent of the total governmental funds combined.

The fund balance of the Children Services Levy Special Revenue Fund at December 31, 2016 was \$5,439,480, a decrease of \$520,387 from 2015. Intergovernmental revenues reflect a decrease from the prior year and the County was not able to reduce expenditures against this decline. The increase in expenditures of \$227,376 contributed to the decrease in cash and cash equivalents for the second consecutive year in a row. Additionally, fund balance has decreased in all but two of the past five years.

*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.

## Muskingum County, Ohio

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

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As of December 31, 2016, net position for the County's enterprise funds was \$54,246,810. Of that total, \$3,624,544 represents unrestricted net position that is available for spending at the County's discretion.

As of December 31, 2016, unrestricted net position in the self-insurance programs was \$5,482,291 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 \$3,513,781 higher than final estimated amounts. The \$1,500,000 increase from the original estimate to final budget estimate was due to the realization that taxable sales were increasing throughout the County. Legislative and executive actual expenditures were lower than final budgeted amounts by \$1,280,488 because the County anticipated making more contingency expenditures during the year than what actually occurred. The General Fund provides support to other activities of the County through transfers to assist in debt retirement and capital construction. The amount transferred to other funds increased by \$726,554 from the prior year. The County was conservative in the preparation of the 2016 budget due to the uncertainty of the economy as demonstrated by the ending unobligated fund balance being \$7,439,017 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, 2016, were \$180,665,560 (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 \$3,396,009. This increase is the result of current year capitalizations and contributions exceeding current year depreciation as the County is committed to maintaining assets at an acceptable condition as to provide the best service possible for its citizens. For business-type activities, major capital asset additions during 2016 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 2015 and 2016. In addition, Note 11 (Capital Assets) provides capital asset activity during 2016.

**Muskingum County, Ohio**

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

Table 4  
Capital Assets  
(Net of Depreciation)

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
Land	\$6,475,574	\$6,714,814	\$207,800	\$207,800	\$6,683,374	\$6,922,614
Land Improvements	34,818,728	33,846,487	0	0	34,818,728	33,846,487
Construction in Progress	3,167,031	467,793	2,719,546	1,964,132	5,886,577	2,431,925
Buildings	24,207,320	28,285,971	558,680	542,903	24,766,000	28,828,874
Machinery, Equipment, Furniture and Fixtures	1,114,270	1,155,836	474,310	505,558	1,588,580	1,661,394
Vehicles	1,373,249	1,302,025	581,663	442,611	1,954,912	1,744,636
Infrastructure	31,957,173	28,968,333	73,010,216	72,865,288	104,967,389	101,833,621
<b>Total Capital Assets</b>	<b>\$103,113,345</b>	<b>\$100,741,259</b>	<b>\$77,552,215</b>	<b>\$76,528,292</b>	<b>\$180,665,560</b>	<b>\$177,269,551</b>

*Long-Term Debt* - As of December 31, 2016, the County had total debt outstanding in the amount of \$36,837,576, \$9,561,315 in governmental activities and \$27,276,261 in business-type activities. Table 5 outlines the long-term debt held by the County during 2016 and 2015.

Table 5  
Long-Term Debt

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
General Obligation Bonds	\$5,815,245	\$7,055,643	\$13,044,047	\$14,008,879	\$18,859,292	\$21,064,522
Special Assessment Debt	274,330	342,156	0	0	274,330	342,156
OWDA Loans	0	0	13,399,017	13,699,289	13,399,017	13,699,289
OPWC Loan	448,614	464,083	833,197	144,317	1,281,811	608,400
Contracts Payable	2,776,037	3,513,335	0	0	2,776,037	3,513,335
Capital Leases	247,089	319,128	0	0	247,089	319,128
<b>Total Long-Term Debt</b>	<b>\$9,561,315</b>	<b>\$11,694,345</b>	<b>\$27,276,261</b>	<b>\$27,852,485</b>	<b>\$36,837,576</b>	<b>\$39,546,830</b>

In addition to the above debt, the County's long-term obligations include compensated absences, net pension liability, and claims payable. Additional information on the County's long-term debt can be found in Note 18 of this report. The County's total unvoted legal debt margin at December 31, 2016, is \$13,870,204. State statutes limit the total amount of debt a governmental entity can issue.

Moody's Investors Service, Inc. has assigned an underlying rating of Aa2 to the outstanding general obligation debt of the County.

**Economic Factors**

The average unemployment rate for the County in 2016 was 5.8 percent, which is down from 2015. This rate exceeds the State's average rate for 2016 of 5.0 percent and the average 2016 national rate of 4.7 percent.

**Muskingum County, Ohio**

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

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The County's \$1.713 billion tax base has increased slightly from the prior year. This is attributable to normal fluctuations from construction and expired enterprise zone agreements. This increase represents less than 3.9 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, along with inflationary trends, were considered in the preparation of the County's 2016 budget, and will be considered in the preparation of future budgets. Appropriate measures will be taken to ensure spending is within available resources while continuing to provide excellent services to its constituents.

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.



**Muskingum County, Ohio**  
**Statement of Net Position**  
**December 31, 2016**

	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	\$56,708,660	\$6,297,188	\$63,005,848	\$10,021	\$109,322	\$0
Cash and Cash Equivalents in Segregated Accounts	400	0	400	0	0	0
Cash and Cash Equivalents with Fiscal Agents	3,412,006	0	3,412,006	0	0	0
Cash and Cash Equivalents	0	0	0	0	0	167,314
Investments	0	0	0	0	0	52,443
Prepaid Items	697,413	33,670	731,083	578	0	10,761
Materials and Supplies Inventory	690,404	364	690,768	0	0	0
Property Held for Reutilization	0	0	0	0	3,150	0
Permissive Motor Vehicle License Tax Receivable	39,026	0	39,026	0	0	0
Permissive Sales Taxes Receivable	5,088,277	0	5,088,277	0	0	0
Accounts Receivable	354,395	3,213,013	3,567,408	0	0	228,244
Intergovernmental Receivable	9,375,125	0	9,375,125	0	0	0
Accrued Interest Receivable	92,266	0	92,266	0	0	0
Interest Receivable	0	0	0	28,412	0	0
Internal Balances	4,659,553	(4,659,553)	0	0	0	0
Property Taxes Receivable	12,976,972	0	12,976,972	0	0	0
Loans Receivable	158,229	0	158,229	0	0	0
Special Assessments Receivable	195,723	0	195,723	0	0	0
Due from Primary Government	0	0	0	0	0	12,131
Contracts Receivable from Primary Government	0	0	0	2,776,037	0	0
Payments in Lieu of Taxes Receivable	322,816	0	322,816	0	0	0
Non-Depreciable Capital Assets	44,461,333	2,927,346	47,388,679	0	0	0
Depreciable Capital Assets, Net	58,652,012	74,624,869	133,276,881	0	0	54,448
<b>Total Assets</b>	<b>197,884,610</b>	<b>82,436,897</b>	<b>280,321,507</b>	<b>2,815,048</b>	<b>112,472</b>	<b>525,341</b>
<b>Deferred Outflows of Resources</b>						
Deferred Charge on Refunding	254,952	563,786	818,738	0	0	0
Pension	14,973,056	452,630	15,425,686	0	0	0
<b>Total Deferred Outflows of Resources</b>	<b>15,228,008</b>	<b>1,016,416</b>	<b>16,244,424</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Liabilities</b>						
Matured Compensated Absences Payable	32,056	0	32,056	0	0	0
Accrued Wages and Benefits	553,778	18,361	572,139	0	0	14,737
Accounts Payable	980,392	90,160	1,070,552	72	0	18,996
Contracts Payable	114,173	58,340	172,513	0	0	0
Intergovernmental Payable	1,077,167	172,843	1,250,010	0	0	1,663
Retainage Payable	66,191	163,645	229,836	0	0	0
Accrued Interest Payable	17,060	31,803	48,863	28,412	0	0
Claims Payable	1,178,347	0	1,178,347	0	0	0
Due to Component Unit	12,131	0	12,131	0	0	0
Customer Deposits Payable	0	46,978	46,978	0	0	0
Long-Term Liabilities:						
Due Within One Year	3,927,782	1,745,759	5,673,541	761,455	0	0
Due In More Than One Year:						
Net Pension Liability (See Note 13)	40,962,822	1,205,066	42,167,888	0	0	0
Other Amounts Due In More Than One Year	9,393,327	25,648,652	35,041,979	2,014,582	0	44,576
<b>Total Liabilities</b>	<b>58,315,226</b>	<b>29,181,607</b>	<b>87,496,833</b>	<b>2,804,521</b>	<b>0</b>	<b>79,972</b>
<b>Deferred Inflows of Resources</b>						
Property Taxes	11,265,445	0	11,265,445	0	0	0
Pension	1,003,552	24,896	1,028,448	0	0	0
<b>Total Deferred Inflows of Resources</b>	<b>12,268,997</b>	<b>24,896</b>	<b>12,293,893</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Position</b>						
Net Investment in Capital Assets	94,595,155	50,622,266	145,217,421	0	0	9,872
Restricted for:						
Capital Projects	944,613	0	944,613	0	0	0
Debt Service	492,174	0	492,174	0	0	0
Road and Bridge Projects	3,620,504	0	3,620,504	0	0	0
Starlight School Program	26,758,146	0	26,758,146	0	0	0
Children Services Program	6,122,224	0	6,122,224	0	0	0
Public Assistance Program	620,267	0	620,267	0	0	0
Tuberculosis Clinic Program	1,478,734	0	1,478,734	0	0	0
Court Corrections	2,276,451	0	2,276,451	0	0	0
Community Development Program	681,843	0	681,843	0	0	0
Real Estate Assessment	2,215,435	0	2,215,435	0	0	0
Delinquent Real Estate Tax and Collection	524,427	0	524,427	0	0	0
Mental Health Program	279,164	0	279,164	0	0	0
Law Enforcement	355,946	0	355,946	0	0	0
Emergency 911	308,799	0	308,799	0	0	0
Senior Services	577,381	0	577,381	0	0	0
Other Purposes	2,350,047	0	2,350,047	0	0	0
Unrestricted (Deficit)	(1,672,915)	3,624,544	1,951,629	10,527	112,472	435,497
<b>Total Net Position</b>	<b>\$142,528,395</b>	<b>\$54,246,810</b>	<b>\$196,775,205</b>	<b>\$10,527</b>	<b>\$112,472</b>	<b>\$445,369</b>

See accompanying notes to the basic financial statements

**Muskingum County, Ohio**  
**Statement of Activities**  
**For the Year Ended December 31, 2016**

	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	\$13,061,992	\$4,203,307	\$106,703	\$0
Judicial	7,412,551	1,039,671	619,229	18,000
Public Safety	13,427,725	2,269,125	1,258,057	22,000
Public Works	7,381,074	175,538	5,979,170	5,013,898
Public Works - Intergovernmental	1,403,112	500,144	0	0
Health	1,365,266	427,589	159,357	0
Health - Intergovernmental	1,332,212	0	71,498	0
Human Services	29,447,772	2,549,154	16,856,404	0
Interest and Fiscal Charges	253,425	0	0	0
<i>Total Governmental Activities</i>	75,085,129	11,164,528	25,050,418	5,053,898
Business-Type Activities:				
Sewer	4,213,235	4,183,990	0	526,526
Water	3,785,011	4,177,356	0	152,327
<i>Total Business-Type Activities</i>	7,998,246	8,361,346	0	678,853
<i>Total Primary Government</i>	\$83,083,375	\$19,525,874	\$25,050,418	\$5,732,751
<b>Component Units:</b>				
Transportation Improvement District	\$111,676	\$102,636	\$0	\$11,000
Land Bank	28,305	0	39,986	0
Muskingum Starlight Industries, Inc.	1,165,712	1,064,641	0	0
<i>Total Component Units</i>	\$1,305,693	\$1,167,277	\$39,986	\$11,000

**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 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.
(\$8,751,982)	\$0	(\$8,751,982)	\$0	\$0	\$0
(5,735,651)	0	(5,735,651)	0	0	0
(9,878,543)	0	(9,878,543)	0	0	0
3,787,532	0	3,787,532	0	0	0
(902,968)	0	(902,968)	0	0	0
(778,320)	0	(778,320)	0	0	0
(1,260,714)	0	(1,260,714)	0	0	0
(10,042,214)	0	(10,042,214)	0	0	0
(253,425)	0	(253,425)	0	0	0
<u>(33,816,285)</u>	<u>0</u>	<u>(33,816,285)</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	497,281	497,281	0	0	0
0	544,672	544,672	0	0	0
0	<u>1,041,953</u>	<u>1,041,953</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(33,816,285)</u>	<u>1,041,953</u>	<u>(32,774,332)</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	1,960	0	0
0	0	0	0	11,681	0
0	0	0	0	0	(101,071)
0	0	0	<u>1,960</u>	<u>11,681</u>	<u>(101,071)</u>
3,558,804	0	3,558,804	0	0	0
462,354	0	462,354	0	0	0
608,066	0	608,066	0	0	0
1,175,226	0	1,175,226	0	0	0
721,992	0	721,992	0	0	0
3,183,066	0	3,183,066	0	0	0
3,040,323	0	3,040,323	0	0	0
19,931,454	0	19,931,454	0	0	0
2,639,490	0	2,639,490	0	0	0
523,870	0	523,870	0	0	4,721
317,436	0	317,436	0	0	0
555,992	61,140	617,132	0	0	88,560
0	0	0	0	0	181,985
<u>36,718,073</u>	<u>61,140</u>	<u>36,779,213</u>	<u>0</u>	<u>0</u>	<u>275,266</u>
<u>16,674</u>	<u>(16,674)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>36,734,747</u>	<u>44,466</u>	<u>36,779,213</u>	<u>0</u>	<u>0</u>	<u>275,266</u>
2,918,462	1,086,419	4,004,881	1,960	11,681	174,195
<u>139,609,933</u>	<u>53,160,391</u>	<u>192,770,324</u>	<u>8,567</u>	<u>100,791</u>	<u>271,174</u>
<u>\$142,528,395</u>	<u>\$54,246,810</u>	<u>\$196,775,205</u>	<u>\$10,527</u>	<u>\$112,472</u>	<u>\$445,369</u>

**Muskingum County, Ohio**  
**Balance Sheet**  
**Governmental Funds**  
**December 31, 2016**

	General	Public Assistance	Starlight School Levy	Children Services Levy
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$13,825,615	\$271,550	\$17,685,463	\$5,749,166
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Cash and Cash Equivalents with Fiscal Agents	0	0	3,412,006	0
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	44,255	0	0	0
Receivables:				
Property Taxes	3,926,782	0	2,242,508	3,395,564
Payments in Lieu of Taxes	102,884	0	9,295	6,631
Permissive Sales Taxes	5,088,277	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Accounts	36,240	0	352	368
Accrued Interest	92,266	0	0	0
Intergovernmental	1,358,949	802,760	1,452,417	761,795
Interfund	1,202,167	83,819	4,480,000	1,653
Special Assessments	0	0	0	0
Loans	0	0	0	0
Materials and Supplies Inventory	169,814	9,782	25,801	10,125
Prepaid Items	384,521	71,500	65,358	50,454
<i>Total Assets</i>	<u>\$26,231,770</u>	<u>\$1,239,411</u>	<u>\$29,373,200</u>	<u>\$9,975,756</u>
<b>Liabilities</b>				
Accounts Payable	\$258,356	\$43,016	\$106,829	\$236,508
Accrued Wages and Benefits	245,864	65,143	66,341	64,950
Contracts Payable	0	0	0	0
Matured Compensated Absences Payable	0	4,403	9,858	9,981
Interfund Payable	2,743	66,240	0	5,018
Intergovernmental Payable	219,340	122,855	111,723	73,017
Retainage Payable	0	0	0	0
Due to Component Unit	0	0	12,131	0
<i>Total Liabilities</i>	<u>726,303</u>	<u>301,657</u>	<u>306,882</u>	<u>389,474</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	3,400,570	0	1,955,976	2,942,005
Unavailable Revenue	5,629,964	844,324	1,623,685	1,204,797
<i>Total Deferred Inflows of Resources</i>	<u>9,030,534</u>	<u>844,324</u>	<u>3,579,661</u>	<u>4,146,802</u>
<b>Fund Balances</b>				
Nonspendable	598,590	81,282	91,159	60,579
Restricted	0	12,148	25,395,498	5,378,901
Committed	400	0	0	0
Assigned	7,363,659	0	0	0
Unassigned (Deficit)	8,512,284	0	0	0
<i>Total Fund Balances</i>	<u>16,474,933</u>	<u>93,430</u>	<u>25,486,657</u>	<u>5,439,480</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$26,231,770</u>	<u>\$1,239,411</u>	<u>\$29,373,200</u>	<u>\$9,975,756</u>

See accompanying notes to the basic financial statements

Other Governmental Funds	Total Governmental Funds
\$12,565,497	\$50,097,291
400	400
0	3,412,006
0	44,255
3,412,118	12,976,972
204,006	322,816
0	5,088,277
39,026	39,026
97,688	134,648
0	92,266
4,999,204	9,375,125
0	5,767,639
195,723	195,723
158,229	158,229
474,882	690,404
125,580	697,413
<u>\$22,272,353</u>	<u>\$89,092,490</u>
\$335,683	\$980,392
111,480	553,778
114,173	114,173
7,814	32,056
1,034,085	1,108,086
482,707	1,009,642
66,191	66,191
0	12,131
<u>2,152,133</u>	<u>3,876,449</u>
2,966,894	11,265,445
<u>4,944,599</u>	<u>14,247,369</u>
<u>7,911,493</u>	<u>25,512,814</u>
600,462	1,432,072
12,164,310	42,950,857
38,970	39,370
0	7,363,659
<u>(595,015)</u>	<u>7,917,269</u>
<u>12,208,727</u>	<u>59,703,227</u>
<u>\$22,272,353</u>	<u>\$89,092,490</u>

**Muskingum County, Ohio**  
**Reconciliation of Total Governmental Fund Balances to**  
**Net Position of Governmental Activities**  
**December 31, 2016**

**Total Governmental Fund Balances** \$59,703,227

*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. 103,113,345

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	1,711,527	
Payments in Lieu of Taxes	322,816	
Permissive Sales Taxes	3,572,442	
Special Assessments	195,723	
Intergovernmental	4,907,690	
Interest	78,809	
Accounts	3,458,362	
<b>Total</b>	<b>14,247,369</b>	<b>14,247,369</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	5,482,291	
Workers' Compensation Claims Payable	58,698	
<b>Total</b>	<b>5,540,989</b>	<b>5,540,989</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. 254,952

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. (17,060)

The net pension liability is not due and payable in the current period, therefore, the liability and related deferred inflows/outflows are not reported in governmental funds:

Deferred Outflows - Pension	14,973,056	
Deferred Inflows - Pension	(1,003,552)	
Net Pension Liability	(40,962,822)	
<b>Total</b>	<b>(26,993,318)</b>	<b>(26,993,318)</b>

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

General Obligation Bonds	(5,815,245)	
Special Assessments Bonds	(274,330)	
OPWC Loan	(448,614)	
Compensated Absences	(3,701,096)	
Workers' Compensation Claims Payable	(58,698)	
Long-Term Contracts Payable	(2,776,037)	
Capital Leases	(247,089)	
<b>Total</b>	<b>(13,321,109)</b>	<b>(13,321,109)</b>

**Net Position of Governmental Activities** **\$142,528,395**

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, 2016**

	General	Public Assistance	Starlight School Levy	Children Services Levy
<b>Revenues</b>				
Property Taxes	\$3,371,622	\$0	\$3,424,094	\$2,910,782
Special Assessments	0	0	0	0
Permissive Sales Taxes	19,937,824	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	4,209,039	394,753	19,026	1,525,164
Licenses and Permits	569,784	0	0	0
Fines and Forfeitures	307,175	0	0	0
Intergovernmental	3,406,315	7,291,429	3,596,684	3,037,782
Interest	499,607	0	21,450	0
Payments in Lieu of Taxes	103,192	0	11,703	6,880
Rent	303,302	0	0	0
Contributions and Donations	2,687	0	11,718	5,548
Other	87,633	223,466	35,058	1,370
<i>Total Revenues</i>	<u>32,798,180</u>	<u>7,909,648</u>	<u>7,119,733</u>	<u>7,487,526</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	7,671,372	0	0	0
Judicial	6,734,250	0	0	0
Public Safety	9,931,856	0	0	0
Public Works	85,960	0	0	0
Health	376,941	0	0	0
Human Services	726,573	8,089,556	7,763,090	8,047,324
Capital Outlay	216,779	0	0	0
Intergovernmental	1,403,112	0	0	0
Debt Service:				
Principal Retirement	157,509	4,899	0	0
Interest and Fiscal Charges	11,270	513	0	0
Issuance Costs	0	0	0	0
<i>Total Expenditures</i>	<u>27,315,622</u>	<u>8,094,968</u>	<u>7,763,090</u>	<u>8,047,324</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>5,482,558</u>	<u>(185,320)</u>	<u>(643,357)</u>	<u>(559,798)</u>
<b>Other Financing Sources (Uses)</b>				
Refunding Bonds Issued	0	0	0	0
Premium on Refunding Bonds Issued	0	0	0	0
Proceeds from the Sale of Capital Assets	21,145	0	0	0
Inception of a Capital Lease	136,072	0	0	0
Transfers In	160,481	290,885	47,013	39,411
Payment to Refunded Bond Escrow Agent	0	0	0	0
Transfers Out	(4,646,164)	(140,816)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(4,328,466)</u>	<u>150,069</u>	<u>47,013</u>	<u>39,411</u>
<i>Net Change in Fund Balances</i>	1,154,092	(35,251)	(596,344)	(520,387)
Fund Balances at Beginning of Year	<u>15,320,841</u>	<u>128,681</u>	<u>26,083,001</u>	<u>5,959,867</u>
<i>Fund Balances at End of Year</i>	<u>\$16,474,933</u>	<u>\$93,430</u>	<u>\$25,486,657</u>	<u>\$5,439,480</u>

See accompanying notes to the basic financial statements



Other Governmental Funds	Total Governmental Funds
\$2,931,368	\$12,637,866
26,860	26,860
0	19,937,824
500,144	500,144
2,643,593	8,791,575
239,642	809,426
429,229	736,404
10,208,157	27,540,367
19,229	540,286
208,371	330,146
118,311	421,613
42,127	62,080
214,319	561,846
<u>17,581,350</u>	<u>72,896,437</u>
1,401,357	9,072,729
281,632	7,015,882
2,535,522	12,467,378
8,297,594	8,383,554
882,821	1,259,762
3,962,245	28,588,788
2,756,731	2,973,510
1,332,212	2,735,324
1,382,766	1,545,174
242,790	254,573
12,320	12,320
<u>23,087,990</u>	<u>74,308,994</u>
<u>(5,506,640)</u>	<u>(1,412,557)</u>
560,000	560,000
55,425	55,425
449,880	471,025
0	136,072
4,945,730	5,483,520
(603,105)	(603,105)
(309,161)	(5,096,141)
<u>5,098,769</u>	<u>1,006,796</u>
(407,871)	(405,761)
<u>12,616,598</u>	<u>60,108,988</u>
<u>\$12,208,727</u>	<u>\$59,703,227</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, 2016**

**Net Change in Fund Balances - Governmental Funds** (\$405,761)

*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	5,494,835	
Capital Asset Additions - Capital Contributions	3,963,440	
Current Year Depreciation	<u>(3,158,975)</u>	6,299,300

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	(471,025)	
Loss on Disposal of Assets	<u>(3,456,189)</u>	(3,927,214)

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

Delinquent Property Taxes	111,965	
Special Assessments	(26,860)	
Permissive Sales Taxes	(6,370)	
Payments in Lieu of Taxes	(12,710)	
Charges for Services	(98,514)	
Fines and Forfeitures	(1,055)	
Intergovernmental	1,113,478	
Interest	10,435	
Rent	4,935	
Contributions and Donations	(430)	
Other	<u>(5,854)</u>	1,089,020

Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows or a reduction in the net pension liability. 3,272,312

Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities. (5,559,592)

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	1,254,420	
Special Assessment Bonds	67,174	
OPWC Loans	15,469	
Capital Leases	<u>208,111</u>	1,545,174

Payment to refunded bond escrow agent is an other financing use in the governmental funds, but the payment reduces long-term liabilities in the statement of net position. 603,105

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	5,809	
Amortization of deferred amount on refunding	(26,221)	
Amortization of bond premium	<u>21,560</u>	1,148

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 General Obligation Refunding Bonds	(560,000)	
Bond Premium	<u>(55,425)</u>	(615,425)

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. (136,072)

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	(195,077)	
Long-Term Contracts Payable	<u>737,298</u>	542,221

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. 210,246

**Change in Net Position of Governmental Activities** \$2,918,462

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, 2016**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$3,020,000	\$3,020,000	\$3,419,143	\$399,143
Permissive Sales Taxes	15,000,000	16,500,000	20,013,781	3,513,781
Charges for Services	3,703,443	4,053,643	4,235,232	181,589
Licenses and Permits	405,200	405,200	571,248	166,048
Fines and Forfeitures	236,100	236,100	322,681	86,581
Intergovernmental	2,517,234	3,074,130	3,489,482	415,352
Interest	566,275	566,275	770,174	203,899
Payments in Lieu of Taxes	100,000	100,000	103,192	3,192
Rent	309,500	309,500	311,097	1,597
Contributions and Donations	2,600	2,600	2,687	87
Other	183,957	371,043	245,143	(125,900)
<i>Total Revenues</i>	<u>26,044,309</u>	<u>28,638,491</u>	<u>33,483,860</u>	<u>4,845,369</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	8,987,968	9,255,685	7,975,197	1,280,488
Judicial	7,278,787	7,500,961	6,817,829	683,132
Public Safety	10,279,315	10,403,151	10,150,163	252,988
Public Works	90,733	91,851	89,269	2,582
Health	377,870	377,870	377,541	329
Human Services	909,288	908,488	751,792	156,696
Capital Outlay	106,500	106,500	80,707	25,793
Intergovernmental	1,731,296	1,733,296	1,402,452	330,844
Debt Service:				
Principal Retirement	157,509	157,509	157,509	0
Interest and Fiscal Charges	11,270	11,270	11,270	0
<i>Total Expenditures</i>	<u>29,930,536</u>	<u>30,546,581</u>	<u>27,813,729</u>	<u>2,732,852</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,886,227)</u>	<u>(1,908,090)</u>	<u>5,670,131</u>	<u>7,578,221</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from the Sale of Capital Assets	1,000	1,000	21,145	20,145
Advances In	0	0	375,209	375,209
Advances Out	0	0	(1,041,602)	(1,041,602)
Transfers In	127,600	287,600	0	(287,600)
Transfers Out	(3,636,730)	(5,440,808)	(4,646,164)	794,644
<i>Total Other Financing Sources (Uses)</i>	<u>(3,508,130)</u>	<u>(5,152,208)</u>	<u>(5,291,412)</u>	<u>(139,204)</u>
<i>Net Change in Fund Balance</i>	(7,394,357)	(7,060,298)	378,719	7,439,017
Fund Balance at Beginning of Year	13,164,610	13,164,610	13,164,610	0
Prior Year Encumbrances Appropriated	225,673	225,673	225,673	0
<i>Fund Balance at End of Year</i>	<u>\$5,995,926</u>	<u>\$6,329,985</u>	<u>\$13,769,002</u>	<u>\$7,439,017</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**  
**Public Assistance Fund**  
**For the Year Ended December 31, 2016**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$409,935	\$409,935	\$409,935	\$0
Intergovernmental	8,740,129	9,702,541	7,297,107	(2,405,434)
Other	5,136	357,247	270,537	(86,710)
<i>Total Revenues</i>	<u>9,155,200</u>	<u>10,469,723</u>	<u>7,977,579</u>	<u>(2,492,144)</u>
<b>Expenditures</b>				
Current:				
Human Services	9,548,232	9,988,050	8,306,556	1,681,494
Debt Service:				
Principal Retirement	4,899	4,899	4,899	0
Interest and Fiscal Charges	513	513	513	0
<i>Total Expenditures</i>	<u>9,553,644</u>	<u>9,993,462</u>	<u>8,311,968</u>	<u>1,681,494</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(398,444)	476,261	(334,389)	(810,650)
<b>Other Financing Source (Use)</b>				
Transfers In	240,700	243,814	243,814	0
Transfers Out	0	(140,816)	(140,816)	0
<i>Total Other Financing Source (Use)</i>	<u>240,700</u>	<u>102,998</u>	<u>102,998</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(157,744)	579,259	(231,391)	(810,650)
Fund Balance at Beginning of Year	150,625	150,625	150,625	0
Prior Year Encumbrances Appropriated	157,744	157,744	157,744	0
<i>Fund Balance at End of Year</i>	<u>\$150,625</u>	<u>\$887,628</u>	<u>\$76,978</u>	<u>(\$810,650)</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, 2016**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$5,358,179	\$5,358,179	\$3,530,983	(\$1,827,196)
Charges for Services	22,440	22,440	18,864	(3,576)
Intergovernmental	4,073,205	4,140,325	3,472,125	(668,200)
Interest	0	0	21,450	21,450
Payments in Lieu of Taxes	36,050	36,050	11,703	(24,347)
Contributions and Donations	15,000	15,000	11,528	(3,472)
Other	11,500	58,513	82,071	23,558
<i>Total Revenues</i>	9,516,374	9,630,507	7,148,724	(2,481,783)
<b>Expenditures</b>				
Current:				
Human Services	16,235,955	16,349,647	7,891,029	8,458,618
<i>Excess of Revenues Over (Under) Expenditures</i>	(6,719,581)	(6,719,140)	(742,305)	5,976,835
<b>Other Financing Source</b>				
Transfers In	250,000	250,000	0	(250,000)
<i>Net Change in Fund Balance</i>	(6,469,581)	(6,469,140)	(742,305)	5,726,835
Fund Balance at Beginning of Year	25,697,494	25,697,494	25,697,494	0
Prior Year Encumbrances Appropriated	271,279	271,279	271,279	0
<i>Fund Balance at End of Year</i>	\$19,499,192	\$19,499,633	\$25,226,468	\$5,726,835

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, 2016**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$2,900,000	\$2,900,000	\$2,954,988	\$54,988
Charges for Services	2,598,220	2,598,220	1,525,164	(1,073,056)
Intergovernmental	1,936,500	1,936,500	3,066,644	1,130,144
Payments in Lieu of Taxes	9,000	9,000	6,880	(2,120)
Contributions and Donations	800	800	5,548	4,748
Other	10,200	49,611	40,781	(8,830)
<i>Total Revenues</i>	7,454,720	7,494,131	7,600,005	105,874
<b>Expenditures</b>				
Current:				
Human Services	9,921,399	9,960,967	8,402,844	1,558,123
<i>Net Change in Fund Balance</i>	(2,466,679)	(2,466,836)	(802,839)	1,663,997
Fund Balance at Beginning of Year	5,666,303	5,666,303	5,666,303	0
Prior Year Encumbrances Appropriated	461,724	461,724	461,724	0
<i>Fund Balance at End of Year</i>	\$3,661,348	\$3,661,191	\$5,325,188	\$1,663,997

See accompanying notes to the basic financial statements

**Muskingum County, Ohio**  
**Statement of Fund Net Position**  
**Proprietary Funds**  
**December 31, 2016**

	<u>Business - Type Activities - Enterprise Funds</u>			Governmental Activities - Internal Service Funds
	<u>Sewer</u>	<u>Water</u>	<u>Total</u>	
<b>Assets</b>				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents	\$3,655,821	\$2,430,744	\$6,086,565	\$6,567,114
Restricted Cash and Cash Equivalents	162,061	1,584	163,645	0
Prepaid Items	6,608	27,062	33,670	0
Materials and Supplies Inventory	182	182	364	0
Receivables:				
Accounts	2,697,713	515,300	3,213,013	219,747
Interfund	3,050	1,051	4,101	0
<i>Total Current Assets</i>	<u>6,525,435</u>	<u>2,975,923</u>	<u>9,501,358</u>	<u>6,786,861</u>
Noncurrent Assets:				
Restricted Cash and Cash Equivalents	0	46,978	46,978	0
Non-Depreciable Capital Assets	2,386,492	540,854	2,927,346	0
Depreciable Capital Assets, Net	47,635,356	26,989,513	74,624,869	0
<i>Total Noncurrent Assets</i>	<u>50,021,848</u>	<u>27,577,345</u>	<u>77,599,193</u>	<u>0</u>
<i>Total Assets</i>	<u>56,547,283</u>	<u>30,553,268</u>	<u>87,100,551</u>	<u>6,786,861</u>
<b>Deferred Outflows of Resources</b>				
Deferred Charge on Refunding	252,715	311,071	563,786	0
Pension	150,877	301,753	452,630	0
<i>Total Deferred Outflows of Resources</i>	<u>403,592</u>	<u>612,824</u>	<u>1,016,416</u>	<u>0</u>
<b>Liabilities</b>				
Current Liabilities:				
Accrued Wages and Benefits	6,292	12,069	18,361	0
Intergovernmental Payable	72,769	100,074	172,843	67,525
Accounts Payable	37,538	52,622	90,160	0
Contracts Payable	34,450	23,890	58,340	0
Retainage Payable	162,061	1,584	163,645	0
Accrued Interest Payable	23,049	8,754	31,803	0
Interfund Payable	4,559,011	104,643	4,663,654	0
Claims Payable - Health Benefits	0	0	0	1,178,347
Claims Payable - Workers' Compensation	0	0	0	25,870
Current Portion of Compensated Absences Payable	16,380	32,375	48,755	0
Current Portion of General Obligation Bonds Payable	701,100	443,600	1,144,700	0
Current Portion of OWDA Loans Payable	234,465	317,839	552,304	0
<i>Total Current Liabilities</i>	<u>5,847,115</u>	<u>1,097,450</u>	<u>6,944,565</u>	<u>1,271,742</u>
Long-Term Liabilities (Net of Current Portion):				
Customer Deposits Payable	0	46,978	46,978	0
Compensated Absences Payable	18,581	50,814	69,395	0
Claims Payable - Workers' Compensation	0	0	0	32,828
General Obligation Bonds Payable	8,132,484	3,766,863	11,899,347	0
OWDA Loans Payable	6,566,883	6,279,830	12,846,713	0
OPWC Loans Payable	833,197	0	833,197	0
Net Pension Liability	401,689	803,377	1,205,066	0
<i>Total Long-Term Liabilities</i>	<u>15,952,834</u>	<u>10,947,862</u>	<u>26,900,696</u>	<u>32,828</u>
<i>Total Liabilities</i>	<u>21,799,949</u>	<u>12,045,312</u>	<u>33,845,261</u>	<u>1,304,570</u>
<b>Deferred Inflows of Resources</b>				
Pension	8,299	16,597	24,896	0
<b>Net Position</b>				
Net Investment in Capital Assets	33,614,291	17,007,975	50,622,266	0
Unrestricted	1,528,336	2,096,208	3,624,544	5,482,291
<i>Total Net Position</i>	<u>\$35,142,627</u>	<u>\$19,104,183</u>	<u>\$54,246,810</u>	<u>\$5,482,291</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, 2016**

	<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	\$4,183,990	\$4,177,356	\$8,361,346	\$9,182,290
Other	8,272	9,299	17,571	0
<i>Total Operating Revenues</i>	<u>4,192,262</u>	<u>4,186,655</u>	<u>8,378,917</u>	<u>9,182,290</u>
<b>Operating Expenses</b>				
Personal Services	528,305	874,093	1,402,398	0
Contractual Services	1,396,898	1,038,163	2,435,061	1,644,009
Materials and Supplies	124,561	324,951	449,512	0
Claims	0	0	0	6,920,863
Depreciation	1,332,454	1,144,205	2,476,659	0
Amortization	130,099	0	130,099	0
Other	7,316	75,083	82,399	0
<i>Total Operating Expenses</i>	<u>3,519,633</u>	<u>3,456,495</u>	<u>6,976,128</u>	<u>8,564,872</u>
<i>Operating Income</i>	<u>672,629</u>	<u>730,160</u>	<u>1,402,789</u>	<u>617,418</u>
<b>Non-Operating Revenue (Expenses)</b>				
Other Non-Operating Revenues	7,248	36,321	43,569	0
Other Non-Operating Expenses	0	0	0	(36,467)
Interest and Fiscal Charges	(570,385)	(245,683)	(816,068)	0
Issuance Costs on Refunding Bonds	(90,952)	0	(90,952)	0
Loss on Disposal of Capital Assets	(32,265)	(82,833)	(115,098)	0
<i>Total Non-Operating Revenue (Expenses)</i>	<u>(686,354)</u>	<u>(292,195)</u>	<u>(978,549)</u>	<u>(36,467)</u>
<i>Income (Loss) Before Contributions and Transfers</i>	<u>(13,725)</u>	<u>437,965</u>	<u>424,240</u>	<u>580,951</u>
Capital Contributions from Customers	526,526	152,327	678,853	0
Transfers In	9,955	14,182	24,137	0
Transfers Out	(38,171)	(2,640)	(40,811)	(370,705)
<i>Change in Net Position</i>	<u>484,585</u>	<u>601,834</u>	<u>1,086,419</u>	<u>210,246</u>
Net Position Beginning of Year	<u>34,658,042</u>	<u>18,502,349</u>	<u>53,160,391</u>	<u>5,272,045</u>
<i>Net Position End of Year</i>	<u>\$35,142,627</u>	<u>\$19,104,183</u>	<u>\$54,246,810</u>	<u>\$5,482,291</u>

See accompanying notes to the basic financial statements



**Muskingum County, Ohio**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended December 31, 2016**

	<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	\$4,182,965	\$4,158,539	\$8,341,504	\$0
Cash Received from Transactions with Other Funds	0	0	0	9,182,290
Cash Received from Other Operating Revenues	8,272	9,299	17,571	0
Cash Payments for Employee Services and Benefits	(496,773)	(828,332)	(1,325,105)	0
Cash Payments for Goods and Services	(1,593,505)	(1,277,548)	(2,871,053)	(1,644,009)
Cash Payments for Claims	0	0	0	(6,953,070)
Cash Payments for Other Operating Expenses	(7,316)	(75,083)	(82,399)	0
Other Non-Operating Revenues	7,248	36,321	43,569	0
Other Non-Operating Expenses	0	0	0	(407,172)
Utility Deposits Received	0	15,175	15,175	0
Utility Deposits Returned	0	(1,905)	(1,905)	0
Utility Deposits Applied	0	(14,220)	(14,220)	0
<i>Net Cash Provided by Operating Activities</i>	<u>2,100,891</u>	<u>2,022,246</u>	<u>4,123,137</u>	<u>178,039</u>
<b>Cash Flows from Noncapital Financing Activities</b>				
Transfers In	9,955	14,182	24,137	0
Transfers Out	(38,171)	(2,640)	(40,811)	0
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>(28,216)</u>	<u>11,542</u>	<u>(16,674)</u>	<u>0</u>
<b>Cash Flows from Capital and Related Financing Activities</b>				
Payment for Capital Acquisitions	(1,911,302)	(2,137,174)	(4,048,476)	0
Proceeds from Sale of Capital Assets	0	30,458	30,458	0
Refunding Bonds Issued	4,725,000	0	4,725,000	0
OWDA Loans Issued	275,031	0	275,031	0
OPWC Loans Issued	688,880	0	688,880	0
Tap-In Fees	709,934	152,327	862,261	0
Premium on Refunding Bonds Issued	450,496	0	450,496	0
Principal Paid on General Obligation Bonds	(751,900)	(437,700)	(1,189,600)	0
Payment to Refunded Bond Escrow Agent	(5,084,544)	0	(5,084,544)	0
Principal Paid on OWDA Loans	(262,413)	(312,890)	(575,303)	0
Principal Paid on Interfund Activity Notes	(160,800)	0	(160,800)	0
Interest and Fiscal Charges Paid on General Obligation Bonds	(268,765)	(113,843)	(382,608)	0
Interest and Fiscal Charges Paid on OWDA Loans	(214,696)	(106,717)	(321,413)	0
Interest and Fiscal Charges Paid on Interfund Activity Notes	(116,020)	0	(116,020)	0
Issuance Costs Paid on Refunding Bonds	(90,952)	0	(90,952)	0
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(2,012,051)</u>	<u>(2,925,539)</u>	<u>(4,937,590)</u>	<u>0</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	60,624	(891,751)	(831,127)	178,039
Cash and Cash Equivalents Beginning of Year	<u>3,757,258</u>	<u>3,371,057</u>	<u>7,128,315</u>	<u>6,389,075</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$3,817,882</u>	<u>\$2,479,306</u>	<u>\$6,297,188</u>	<u>\$6,567,114</u>

(continued)

**Muskingum County, Ohio**  
**Statement of Cash Flows**  
**Proprietary Funds (Continued)**  
**For the Year Ended December 31, 2016**

	<u>Business - Type Activities - Enterprise Funds</u>			Governmental Activities - Internal Service Funds
	<u>Sewer</u>	<u>Water</u>	<u>Total</u>	
<b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</b>				
Operating Income	\$672,629	\$730,160	\$1,402,789	\$617,418
Adjustments:				
Other Non-Operating Revenues	7,248	36,321	43,569	0
Other Non-Operating Expenses	0	0	0	(407,172)
Depreciation	1,332,454	1,144,205	2,476,659	0
Amortization	130,099	0	130,099	0
Changes in Assets and Deferred Outflows of Resources and Liabilities and Deferred Inflows of Resources:				
Increase in Prepaid Items	(2,395)	(21,311)	(23,706)	0
Increase in Materials and Supplies Inventory	(101)	(101)	(202)	0
Increase in Accounts Receivable	(2,551)	(20,271)	(22,822)	(23,172)
Decrease in Interfund Receivable	1,526	1,454	2,980	0
Decrease in Deferred Outflows of Resources - Pension	32,369	64,737	97,106	0
Increase in Accrued Wages and Benefits Payable	2,627	3,623	6,250	0
Increase (Decrease) in Intergovernmental Payable	(25,040)	50,667	25,627	(103,912)
Increase in Retainage Payable	0	1,584	1,584	0
Increase in Accounts Payable	4,328	15,717	20,045	0
Increase (Decrease) in Interfund Payable	(50,323)	32,824	(17,499)	0
Increase in Claims Payable	0	0	0	94,877
Increase in Compensated Absences Payable	7,034	1,613	8,647	0
Decrease in Customer Deposits Payable	0	(950)	(950)	0
Decrease in Net Pension Liability	(4,138)	(8,275)	(12,413)	0
Decrease in Deferred Inflows of Resources - Pension	(4,875)	(9,751)	(14,626)	0
<i>Net Cash Provided by Operating Activities</i>	<u>\$2,100,891</u>	<u>\$2,022,246</u>	<u>\$4,123,137</u>	<u>\$178,039</u>

**Noncash Capital Financing Transactions:**

During 2016, capital contributions from customers decreased \$183,408 in the Sewer Enterprise Fund due to a decrease in receivables for unbilled tap-in fees. The Sewer Enterprise Fund reflects capital asset additions in the amount of \$97,252 resulting from the recognition of contracts and retainage payables. The Water Enterprise Fund reflects capital asset additions in the amount of \$174,987 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, 2016**

**Assets**

Equity in Pooled Cash and Cash Equivalents	\$19,541,670
Cash and Cash Equivalents in Segregated Accounts	1,234,940
Receivables:	
Permissive Motor Vehicle License Tax	4,389
Intergovernmental	6,660,865
Accounts	5,246,131
Property Taxes	78,115,293
Lodging Taxes	21,026
Payments in Lieu of Taxes	126,732
	<u>126,732</u>

<i>Total Assets</i>	<u><u>\$110,951,046</u></u>
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**Liabilities**

Intergovernmental Payable	\$101,331,339
Deposits Held and Due to Others	288,591
Undistributed Monies	9,331,116
	<u>9,331,116</u>

<i>Total Liabilities</i>	<u><u>\$110,951,046</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, 2016

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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, 2016

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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, 2016

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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 20.

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)  
Zanesville-Muskingum County Port Authority  
Perry Multi-County Juvenile Facility  
Muskingum County Center for Seniors

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 21.

## Muskingum County, Ohio

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

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

The County is associated with the following organizations which are public entity pools. Additional information concerning this organization is presented in Note 22.

County Risk Sharing Authority, Inc. (CORSA)  
County Commissioners Association of Ohio (CCAO) Workers' Compensation Group Retrospective  
Rating Program (Program)

#### 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.

## Muskingum County, Ohio

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

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***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.

#### 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:



## Muskingum County, Ohio

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

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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.

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 run-out claims of 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, 2016

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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 7). 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 9), 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 and pension. 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. The deferred outflows of resources related to pension are explained in Note 13.

## Muskingum County, Ohio

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

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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, unavailable revenue, and pension. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2016, but which were levied to finance year 2017 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. The details of these unavailable revenues are identified on the Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities found on page 22. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. Deferred inflows of resources related to pension are reported on the government-wide statement of net position. (See Note 13)

***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, 2016

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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 2016, investments were limited to negotiable certificates of deposit and federal, state, and local agency securities. Investments are reported at fair value which is based on quoted market prices. 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 6).

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 2016, interest was distributed to the General Fund and certain special revenue funds. Interest revenue credited to the General Fund during 2016 amounted to \$499,607, which includes \$456,060 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, 2016, 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, 2016

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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 acquisition 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.

## Muskingum County, Ohio

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

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#### 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. 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. Pensions

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

#### O. 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, net pension liability, 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.

#### P. Bond Premiums, Discounts, and Issuance Costs

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.

## Muskingum County, Ohio

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

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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. Debt issuance costs are reported as expenses in the period incurred.

Under Ohio law, premiums on the original issuance of debt are to be deposited to the bond retirement fund to be used for debt retirement and are precluded from being applied to the project fund. Ohio law does allow premiums on refunding debt to be used as part of the payment to the bond escrow agent.

#### Q. 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.

#### R. 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.

#### S. 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.

## Muskingum County, Ohio

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

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**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 2017'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.

#### T. 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.

#### U. 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.



## Muskingum County, Ohio

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

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#### V. 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.

#### W. 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 - CHANGE IN ACCOUNTING PRINCIPLES

For 2016, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 72, "Fair Value Measurement and Application", GASB Statement No 73, "Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68", GASB Statement No. 76, "The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments", GASB Statement No. 77, "Tax Abatement Disclosures", and GASB Statement No. 82, "Pension Issues an Amendment of GASB Statements No. 67, No. 68, and No. 73".

GASB Statement No. 72 addresses accounting and financial reporting issues related to fair value measurements. This Statement provides guidance for determining a fair value measurement for financial reporting purposes for applying fair value to certain investments and disclosures related to all fair value measurements. These changes were incorporated in the County's 2016 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 73 establishes requirements for defined benefit pensions that are not within the scope of Statement No. 68, *Accounting and Financial Reporting for Pensions*, as well as for the assets accumulated for purposes of providing those pensions. It also amends certain provisions of Statement No. 67, *Financial Reporting for Pension Plans*, and Statement 68. The implementation of this GASB pronouncement did not result in any changes to the County's financial statements.

GASB Statement No. 76 identifies - in the context of the current governmental financial reporting environment - the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with generally accepted accounting principles (GAAP) and the framework for selecting those principles. The implementation of this GASB pronouncement did not result in any changes to the County's financial statements.

GASB Statement No. 77 requires disclosure of information about the nature and magnitude of tax abatements. These changes were incorporated in the County's 2016 financial statements; however, there was no effect on beginning net position/fund balance.

## Muskingum County, Ohio

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

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GASB Statement No. 82 improves consistency in the application of pension accounting. These changes were incorporated in the County's 2016 financial statements; however, there was no effect on beginning net position/fund balance.

#### NOTE 4 - 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.

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).

**Muskingum County, Ohio**

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

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	\$1,154,092	(\$35,251)	(\$596,344)	(\$520,387)
Net Adjustment for Revenue Accruals	68,059	20,860	(124,911)	28,862
Beginning of the Year:				
Unrecorded Cash	95,093	0	0	0
Unreported Interest	(172,064)	0	0	0
Agency Fund Cash Allocation	134,769	0	188,049	125,366
Prepaid Items	183,779	66,532	163,411	6,807
End of the Year:				
Unrecorded Cash	(67,683)	0	0	0
Unreported Interest	418,201	0	0	0
Agency Fund Cash Allocation	(87,248)	0	(81,160)	(81,160)
Prepaid Items	(384,521)	(71,500)	(65,358)	(50,454)
Net Adjustment for Expenditure Accruals	66,773	(17,460)	43,849	30,945
Advances In	375,209	0	0	0
Advances Out	(1,041,602)	0	0	0
Encumbrances	(364,138)	(194,572)	(269,841)	(342,818)
Budget Basis	<u>\$378,719</u>	<u>(\$231,391)</u>	<u>(\$742,305)</u>	<u>(\$802,839)</u>

**NOTE 5 - ACCOUNTABILITY**

The following funds had deficit fund balances as of December 31, 2016:

Fund	Deficit Fund Balance
Child Support Enforcement Agency Special Revenue Fund	\$124,002
Miscellaneous Federal Grants Special Revenue Fund	4,021
Homeland Security Special Revenue Fund	3,771
Block Grants Special Revenue Fund	389,937
Highway Capital Projects Fund	31,312

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 6 - 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.

## Muskingum County, Ohio

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

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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, with certain limitations, in the following securities provided the County has filed a written investment policy 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 security issued by 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, and Government National Mortgage 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 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 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 such political subdivisions are located wholly or partly within the County;
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 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 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, which are rated in the highest classification 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.

## Muskingum County, Ohio

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

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10. Up to fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions 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; and,
12. Up to 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. All interest and principal shall be denominated and payable in United States funds.

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.

At December 31, 2016, the County's Starlight School Levy Special Revenue Fund had a cash balance of \$3,412,006 with MEORC, a jointly governed organization (see Note 20). 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 \$206,882 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, \$12,986,216 of the County's bank balance of \$48,560,548 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.

## Muskingum County, Ohio

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

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, 2016, the County had the following investments. All investments are in an internal investment pool.

Measurement/Investment	Measurement Amount	Maturity	Percent of Total Investments	S&P Rating
Fair Value - Level Two Inputs				
Federal Home Loan Mortgage Corporation Bonds	\$5,410,788	10/25/2019-08/25/2021	15.00%	AA+
Federal National Mortgage Association Bonds	11,842,909	10/29/2018-08/24/2021	32.84%	AA+
Federal Home Loan Bank Bonds	12,846,171	02/21/2017-07/27/2021	35.62%	AA+
Federal Farm Credit Bank Bonds	5,966,891	11/13/2017-04/13/2020	16.54%	AA+
Total	<u>\$36,066,759</u>		<u>100.00%</u>	

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2016. The County's investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers, and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data. (Level 2 inputs).

**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.

**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.

## Muskingum County, Ohio

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

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#### NOTE 7 - PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2016 for real and public utility property taxes represents collections of 2015 taxes.

2016 real property taxes were levied after October 1, 2016, on the assessed value as of January 1, 2016, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2016 real property taxes are collected in and intended to finance 2017.

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. 2016 public utility property taxes which became a lien December 31, 2015, were levied after October 1, 2016, and are collected in 2017 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2016, was \$9.55 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2016 property tax receipts were based are as follows:

Real Property	\$1,479,046,030
Public Utility Personal Property	<u>234,941,980</u>
Total Assessed Value	<u><u>\$1,713,988,010</u></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, 2016, and for which there is an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2016 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.

#### NOTE 8 - TAX ABATEMENT DISCLOSURES

As of December 31, 2016, the County provides tax abatements through the Enterprise Zone Tax Exemption Program. Pursuant to Ohio Revised Code Chapter 5709, the County established nine Enterprise Zone Tax agreements to encourage the development of real and commercial property and to promote economic development. Abatements are obtained through application by the property owner, including proof that the improvements have been made, and equal a 75%-100% abatement of the additional property tax resulting from the increase in assessed value as a result of the improvement. The amount of the abatement is adjusted on the assessed valuation of the improved property. The County also contracts with the overlapping school districts for payments in lieu of taxes when required by Ohio Revised Code. If the property owner does not fulfill their end of the agreement, the abatement is subject to termination or modification of exemptions and/or require the owners/heirs/successors to make tax incentive donations for the life of the agreement. Below is the information relevant to the disclosure of this program for the year ended December 31, 2016.

## Muskingum County, Ohio

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

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<u>Tax Abatement Program</u>	<u>Amount of 2016 Taxes Abated</u>
Enterprise Zone Tax Exemptions	
Real Property	\$498,729

As of December 31, 2016, the County's property taxes were reduced under Community Reinvestment Area (CRA) agreements and Enterprise Zone Tax Exemption agreements entered into by an overlapping government.

<u>Overlapping Government</u>	<u>Amount of 2016 Taxes Abated</u>
Community Reinvestment Area (CRAs)	
City of Zanesville	\$32,308
Enterprise Zone Tax Exemptions	
City of Zanesville	86,194

#### NOTE 9 - 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 Office of Budget and Management 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 Tax Commissioner then, on or before the twentieth day of the month in which certification is made, provide for payment to the County. Proceeds of the tax are credited entirely to the General Fund.

#### NOTE 10 - RECEIVABLES

Receivables at December 31, 2016, 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.



## Muskingum County, Ohio

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

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	\$596,796	Victims of Criminal Account Grant	\$38,409
Local Government Subsidies	356,884	MVL and Gasoline Tax Distribution	2,531,598
Emergency Management Grant	15,605	Community Development Block Grants	1,534,746
Casino Tax Revenue	496,301	Jail Reduction Grant	22,032
Highway Grants	77,304	Community Corrections Grant	125,413
Highway Traffic Safety Grant	4,802	Tuberculosis Reimbursements	14,236
OPOTA Training Reimbursement	20,020	Children Services Grants and Subsidies	600,725
Felony Delinquent Care and Custody Grants	86,735	Public Assistance Grants and Subsidies	802,760
Electronic Pollbook Reimbursement	80,324	Child Support Enforcement Grants and Subsidies	366,756
Homeland Security Grants	5,135	Starlight School Levy Grants and Subsidies	1,361,743
Public Defender	46,874	Miscellaneous Intergovernmental Receivables	29,668
Detention Reimbursements	17,406	Total Intergovernmental Receivables	<u>\$9,375,125</u>
JEDD Income Tax Sharing	142,853		

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 \$1,711,527 may not be collected within one year.

During 2016, 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. For more information on tax abatements, see Note 8.

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 \$162,140. The County has \$16,332 in delinquent special assessments at December 31, 2016.

## Muskingum County, Ohio

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

Loans Receivable, although ultimately collectible, will not be collected within one year. The County is reflecting a \$158,229 loan receivable in the Debt Service Fund with \$20,000 expected to be received during 2017. This is the result of a loan made to the County Fairboard during 2002.

#### NOTE 11 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2016, was as follows:

	Balance December 31, 2015	Additions	Reductions	Balance December 31, 2016
<b><u>Governmental Activities</u></b>				
Non-Depreciable Capital Assets:				
Land	\$6,714,814	\$55,342	(\$294,582)	\$6,475,574
Land Improvements	33,846,487	1,057,996	(85,755)	34,818,728
Construction in Progress	467,793	2,758,081	(58,843)	3,167,031
Total Non-Depreciable Capital Assets	<u>41,029,094</u>	<u>3,871,419</u>	<u>(439,180)</u>	<u>44,461,333</u>
Depreciable Capital Assets:				
Buildings	41,731,791	64,243	(3,731,157)	38,064,877
Machinery, Equipment, Furniture and Fixtures	7,115,547	172,107	0	7,287,654
Vehicles	7,790,292	463,052	(441,654)	7,811,690
Infrastructure	53,885,262	4,946,297	(1,196,169)	57,635,390
Total Depreciable Capital Assets	<u>110,522,892</u>	<u>5,645,699</u>	<u>(5,368,980)</u>	<u>110,799,611</u>
Accumulated Depreciation:				
Buildings	(13,445,820)	(924,259)	512,522	(13,857,557)
Machinery, Equipment, Furniture and Fixtures	(5,959,711)	(213,673)	0	(6,173,384)
Vehicles	(6,488,267)	(356,402)	406,228	(6,438,441)
Infrastructure	(24,916,929)	(1,664,641)	903,353	(25,678,217)
Total Accumulated Depreciation	<u>(50,810,727)</u>	<u>(3,158,975) *</u>	<u>1,822,103</u>	<u>(52,147,599)</u>
Total Depreciable Capital Assets, Net	<u>59,712,165</u>	<u>2,486,724</u>	<u>(3,546,877)</u>	<u>58,652,012</u>
Governmental Capital Assets, Net	<u>\$100,741,259</u>	<u>\$6,358,143</u>	<u>(\$3,986,057)</u>	<u>\$103,113,345</u>

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

General Government:	
Legislative and Executive	\$252,968
Judicial	160,106
Public Safety	495,322
Public Works	1,834,806
Health	62,828
Human Services	352,945
Total Depreciation Expense	<u>\$3,158,975</u>

Included in additions and deletions is a reclass of construction in progress in the amount of \$58,843 to buildings as a result of completion of County projects.

During 2016, the County received capital contributions valued at \$40,000 from asset forfeitures and donations from other governments. The County also received \$3,923,440 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, 2016

	Balance December 31, 2015	Additions	Reductions	Balance December 31, 2016
<b><u>Business - Type Activities</u></b>				
Non-Depreciable Capital Assets:				
Land	\$207,800	\$0	\$0	\$207,800
Construction in Progress	1,964,132	2,903,760	(2,148,346)	2,719,546
Total Non-Depreciable Capital Assets	<u>2,171,932</u>	<u>2,903,760</u>	<u>(2,148,346)</u>	<u>2,927,346</u>
Depreciable Capital Assets:				
Buildings	1,055,391	37,000	0	1,092,391
Machinery, Equipment, Furniture and Fixtures	1,120,821	49,319	(27,500)	1,142,640
Vehicles	1,277,033	212,010	(61,652)	1,427,391
Infrastructure	110,740,480	2,722,494	(293,785)	113,169,189
Total Depreciable Capital Assets	<u>114,193,725</u>	<u>3,020,823</u>	<u>(382,937)</u>	<u>116,831,611</u>
Accumulated Depreciation:				
Buildings	(512,488)	(21,223)	0	(533,711)
Machinery, Equipment, Furniture and Fixtures	(615,263)	(69,567)	16,500	(668,330)
Vehicles	(834,422)	(72,958)	61,652	(845,728)
Infrastructure	(37,875,192)	(2,443,010)	159,229	(40,158,973)
Total Accumulated Depreciation	<u>(39,837,365)</u>	<u>(2,606,758) *</u>	<u>237,381</u>	<u>(42,206,742)</u>
Total Depreciable Capital Assets, Net	<u>74,356,360</u>	<u>414,065</u>	<u>(145,556)</u>	<u>74,624,869</u>
Business - Type Activities				
Capital Assets, Net	<u>\$76,528,292</u>	<u>\$3,317,825</u>	<u>(\$2,293,902)</u>	<u>\$77,552,215</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.

Included in additions and deletions in the above table is a reclass of construction in progress in the amount of \$2,148,346 to infrastructure as a result of completion of sewer and water projects.

#### NOTE 12 - 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.

Coverage is as follows:

#### Property Coverage:

Property	\$167,264,711 replacement cost value
Equipment Breakdown	\$100,000,000 each accident
Crime	\$1,000,000 each occurrence
Gross Earnings/Extra Expense	\$2,500,000 each occurrence
Contingent Business Interruption	\$100,000 each occurrence

## Muskingum County, Ohio

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

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
Declaratory Injunctive or	\$25,000 each occurrence
Equitable Relief	\$25,000 annual aggregate
Law Enforcement Canines	\$60,000 limit
Law Enforcement Liability	\$1,000,000 each occurrence
Errors and Omissions Liability	\$1,000,000 each occurrence
	\$1,000,000 annual aggregate
	\$100,000 back wages
Ohio Stop Gap Employers' Liability	\$1,000,000 each occurrence
Employee Benefits Liability	\$1,000,000 each occurrence
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 deductibles on the above coverage for each occurrence range from \$2,500 to \$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 Marketing Services, Inc. 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 \$7,742,861.

The claims liability of the Self-Insurance Health Internal Service Fund of \$1,178,347 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.

Changes in the funds' claims liability for 2015 and 2016 were:

Self Insurance Health Fund	Balance at Beginning of Year	Current Year Claims	Claims Payments	Balance at End of Year
2015	\$809,558	\$6,499,439	\$6,373,555	\$935,442
2016	935,442	7,025,098 (1)	6,782,193	1,178,347
			\$7,001,926	
			23,172	
			<u>\$7,025,098</u>	

(1) Claims Expense	\$7,001,926
Increase in Claims Reimbursement Receivable	23,172
Current Year Claims	<u>\$7,025,098</u>

## Muskingum County, Ohio

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

From 2006 through 2014, the County maintained a retrospective rating workers' compensation program. Under the retrospective rating program, the County accumulated workers' compensation premiums in a self-insurance internal service fund based upon rates determined by their third party administrator. A portion of the premiums were paid to the State of Ohio to cover administrative fees, while the remaining premiums were maintained in the fund and used to pay claims as they were billed by the State. The remaining amount of the accumulated premiums will be used to pay future claims relating to years 2006 through 2014. These claims are billed to the County one year in arrears. Once the County receives notice of the prior year 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. The County contracts with the firm of Comp Management, Inc. to provide administrative, costs controls, and actuarial services for the plan. The intergovernmental and claims liabilities reported in the Workers' Compensation Internal Service Fund at December 31, 2016, 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 2015 and 2016 were:

Self-Insurance Workers' Compensation Fund	Balance at Beginning of Year	Change in Estimate	Current Year Claims	Claims Payments	Change in Workers' Compensation Premium	Balance at End of Year
2015	\$752,510	\$0	\$69,240	\$182,129	(\$261,458)	\$378,163
2016	378,163	(81,063)	0	170,877	0	126,223

The County participates in the workers' compensation program provided by the State of Ohio. For 2016, the County participated in the County Commissioners Association of Ohio (CCAO) Workers' Compensation Group Rating Program (Program), an insurance purchasing pool. (See Note 22) The Program is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The participating counties continue to pay for their own individual premiums and have the opportunity to receive retrospective premium adjustments based upon the combined performance of the group. Depending upon that performance, the participating employers can receive either a premium refund or assessment. Employers will pay experience - or base rated premium under the same terms as if they were not in a retro group. The total premium for the entire group is the standard premium of the group. The standard premium serves as the benchmark that is adjusted up and down retroactively. In order to allocate the savings derived by formation of the Program, the Program's executive committee annually calculates the group-retrospective premium based on developed incurred claim losses for the whole group. The new premium is compared to the standard premium. If the retrospective premium is lower than the standard premium, a refund will be distributed to the employers of the group. If the retrospective premium is higher, an assessment will be charged to each participant.

Participation in the Program is limited to counties that can meet the Program's selected criteria. The firm of Comp Management, Inc. provides administrative, cost control, and actuarial services to the Program. Each year, the County pays an enrollment fee to the Program to cover the costs of administering the Program.

The County may withdraw from the Program if written notice is provided sixty days prior to the prescribed application deadline of the Ohio Bureau of Workers' Compensation. However, the participant is not relieved of the obligation to pay any amounts owed to the Program prior to withdrawal.

## Muskingum County, Ohio

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

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#### NOTE 13 - DEFINED BENEFIT PENSION PLANS

##### **Net Pension Liability**

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

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

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

GASB 68 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each pension plan's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension liability. Resulting adjustments to the net pension liability would be effective when the changes are legally enforceable.

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

##### **Plan Description - Ohio Public Employees Retirement System (OPERS)**

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

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

## Muskingum County, Ohio

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

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

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

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

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

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

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

## Muskingum County, Ohio

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

	State and Local	Public Safety	Law Enforcement
<b>2016 Statutory Maximum Contribution Rates</b>			
Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	*	**
<b>2016 Actual Contribution Rates</b>			
Employer:			
Pension	12.0 %	16.1 %	16.1 %
Post-employment Health Care Benefits	2.0	2.0	2.0
Total Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	12.0 %	13.0 %

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

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

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll.

The County's contractually required contribution was \$3,280,501 for 2016. Of this amount, \$350,406 is reported as an intergovernmental payable.

#### **Plan Description - State Teachers Retirement System (STRS)**

County licensed teachers and other faculty members participate in STRS Ohio, a cost-sharing multiple employer public employee retirement system administered by STRS. STRS provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS issues a stand-alone financial report that includes financial statements, required supplementary information, and detailed information about STRS' fiduciary net position. That report can be obtained by writing to STRS, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS 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. Benefits are established by Ohio Revised Code Chapter 3307.

The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. With certain exceptions, the basic benefit is increased each year by two percent of the original base benefit. For members retiring August 1, 2013, or later, the first two percent is paid on the fifth anniversary of the retirement benefit. Members are eligible to retire at age 60 with five years of qualifying service credit, or age 55 with 26 years of service, or 31 years of service regardless of age. Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be five years of service credit and age 65, or 35 years of service credit and at least age 60.



## Muskingum County, Ohio

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

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The DC Plan allows members to place all their member contributions and 9.5 percent of the 14 percent employer contributions into an investment account. Investment allocation decisions are determined by the member. The remaining 4.5 percent of the 14 percent employer rate is allocated to the defined benefit unfunded liability. 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 DB Plan and the DC Plan. In the Combined Plan, 11.5 percent of the 13 percent member rate goes to the DC Plan and the remaining 1.5 percent goes to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of service. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age 50 or later.

New members who choose the DC plan or Combined Plan will have another opportunity to reselect a permanent plan during their fifth year of membership. Members may remain in the same plan or transfer to another STRS plan. The optional annuitization of a member's defined contribution account or the defined contribution portion of a member's Combined Plan account to a lifetime benefit results in STRS bearing the risk of investment gain or loss on the account. STRS has therefore included all three plan options as one defined benefit plan for GASB 68 reporting purposes.

A DB or Combined Plan member with five or more years of credited service who is determined to be disabled may qualify for a disability benefit. Eligible survivors of members who die before service retirement may qualify for monthly benefits. New members on or after July 1, 2013, must have at least ten years of qualifying service credit that apply for disability 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 - Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. Through June 30, 2016, the employer rate was 14 percent and the member rate was 13 percent of covered payroll. The statutory employer rate for fiscal year 2017 and subsequent years is 14 percent. The statutory member contribution rate increased to 14 percent on July 1, 2016. The 2016 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$90,226 for 2016. Of this amount, \$1,715 is reported as an intergovernmental payable.

#### **Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

The net pension liability for OPERS was measured as of December 31, 2015, and the net pension liability for STRS was measured as of June 30, 2016. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

**Muskingum County, Ohio**

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

	OPERS	STRS	Total
Proportion of the Net Pension Liability:			
Current Measurement Date	0.2319050%	0.00597203%	
Prior Measurement Date	0.2325800%	0.00684130%	
Change in Proportionate Share	-0.0006750%	-0.0008693%	
Proportionate Share of the Net Pension Liability	\$40,168,870	\$1,999,018	\$42,167,888
Pension Expense	\$5,616,062	\$112,012	\$5,728,074

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

	OPERS	STRS	Total
<b>Deferred Outflows of Resources</b>			
Differences between expected and actual experience	\$0	\$80,770	\$80,770
Net difference between projected and actual earnings on pension plan investments	11,807,138	165,972	11,973,110
Changes in proportion and differences between County contributions and proportionate share of contributions	0	41,078	41,078
County contributions subsequent to the measurement date	3,280,501	50,227	3,330,728
Total Deferred Outflows of Resources	\$15,087,639	\$338,047	\$15,425,686
<b>Deferred Inflows of Resources</b>			
Differences between expected and actual experience	\$776,140	\$0	\$776,140
Changes in proportion and differences between County contributions and proportionate share of contributions	53,715	198,593	252,308
Total Deferred Inflows of Resources	\$829,855	\$198,593	\$1,028,448

\$3,330,728 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31,	OPERS	STRS	Total
2017	\$2,557,551	\$3,111	\$2,560,662
2018	2,746,346	3,110	2,749,456
2019	3,001,428	66,801	3,068,229
2020	2,671,958	16,205	2,688,163
	\$10,977,283	\$89,227	\$11,066,510

**Actuarial Assumptions - OPERS**

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

## Muskingum County, Ohio

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

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Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2015, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67. Key methods and assumptions used in the latest actuarial valuations are presented below:

Wage Inflation	3.75 percent
Future Salary Increases, including inflation COLA or Ad Hoc COLA:	4.25 to 10.05 percent including wage inflation
Pre-January 7, 2013 Retirees	3 percent, simple
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.8 percent, simple
Investment Rate of Return	8 percent
Actuarial Cost Method	Individual Entry Age

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

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

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

OPERS manages investments in four investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, the 115 Health Care Trust portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, the annuitized accounts of the Member-Directed Plan, and the VEBA Trust. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The money weighted rate of return, net of investments expense, for the Defined Benefit portfolio is .4 percent for 2015.

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

**Muskingum County, Ohio**

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

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

**Discount Rate** The discount rate used to measure the total pension liability was 8 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the statutorily required rates, as actuarially determined. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the County’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

The following table presents the County’s proportionate share of the net pension liability calculated using the current period discount rate assumption of 8 percent, as well as what the County’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (7 percent) or one-percentage-point higher (9 percent) than the current rate:

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
County’s proportionate share of the net pension liability	\$63,998,823	\$40,168,870	\$20,069,059

**Changes between Measurement Date and Report Date**

In October 2016, the OPERS Board adopted certain assumption changes which will impact their annual actuarial valuation prepared as of December 31, 2016. The most significant change is a reduction in the discount rate from 8.0 percent to 7.5 percent. Although the exact amount of these changes is not known, the impact to the County’s net position liability is expected to be significant.

**Actuarial Assumptions - STRS**

The total pension liability in the June 30, 2016, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

## Muskingum County, Ohio

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

Inflation	2.75 percent
Projected salary increases	12.25 percent at age 20 to 2.75 percent at age 70
Investment Rate of Return	7.75 percent, net of investment expenses, including inflation
Cost-of-Living Adjustments (COLA)	2 percent simple applied as follows: for members retiring before August 1, 2013, 2 percent per year; for members retiring August 1, 2013, or later, 2 percent COLA commences on fifth anniversary of retirement date.

Mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022—Scale AA) for Males and Females. Males’ ages are set-back two years through age 89 and no set-back for age 90 and above. Females younger than age 80 are set back four years, one year set back from age 80 through 89, and no set back from age 90 and above.

Actuarial assumptions used in the June 30, 2016, valuation are based on the results of an actuarial experience study, effective July 1, 2012.

STRS’ investment consultant develops best estimates for the investment return assumption based on the target allocation adopted by the Retirement Board. The target allocation and long-term expected rate of return for each major asset class are summarized as follows:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>10 Year Expected Nominal Rate of Return *</u>
Domestic Equity	31.00 %	8.00 %
International Equity	26.00	7.85
Alternatives	14.00	8.00
Fixed Income	18.00	3.75
Real Estate	10.00	6.75
Liquidity Reserves	1.00	3.00
<b>Total</b>	<b>100.00 %</b>	<b>7.61 %</b>

\* 10 year annualized geometric nominal returns, which include the real rate of return and inflation of 2.5 percent and does not include investment expenses. The total fund long-term expected return reflects diversification among the asset classes and therefore is not a weighted average return of the individual asset classes.

**Discount Rate** The discount rate used to measure the total pension liability was 7.75 percent as of June 30, 2016. The projection of cash flows used to determine the discount rate assumes member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, STRS’ fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2016. Therefore, the long-term expected rate of return on pension plan investments of 7.75 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2016.

## Muskingum County, Ohio

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

#### Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.75 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.75 percent) or one-percentage-point higher (8.75 percent) than the current rate:

	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
County's proportionate share of the net pension liability	\$2,656,533	\$1,999,018	\$1,444,366

#### NOTE 14 - 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 maintained two cost-sharing multiple-employer defined benefit post-employment health care trusts which funded multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement, and Medicare Part B premium reimbursements to qualifying benefit recipients of both the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including OPERS sponsored health care coverage.

In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional and Combined Plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 45. See OPERS' CAFR referenced below for additional information.

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

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

Funding Policy - The Ohio Revised Code provides the statutory authority requiring public employers to fund post-employment health care through contributions to OPERS. A portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

## Muskingum County, Ohio

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

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Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2016, state and local government employers contributed at a rate of 14 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

At the beginning of 2016, OPERS maintained three health care trusts. The two cost-sharing, multiple-employer trusts, the 401(h) Health Care Trust (401(h) Trust), and the 115 Health Care Trust (115 Trust), worked together to provide health care funding to eligible retirees of the Traditional Pension and Combined Plans. Each year, the OPERS Board of Trustees determines the portion of the employer contributions rate that will be set aside to fund health care plans. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2016, remained at 2 percent for both the Traditional Pension and Combined Plans. The Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The third trust is a Voluntary Employee's Beneficiary Association (VEBA) Trust that provides funding for a Retiree Medical Account (RMA) for Member-Directed Plan members. The employer contribution as a percentage of covered payroll deposited to the RMAs for 2016 was 4 percent.

In March 2016, OPERS received two favorable rulings from the IRS allowing OPERS to consolidate all health care assets into the 115 Trust. Transition to the new health care trust structure occurred during 2016. OPERS Combining Statements of Changes in Fiduciary Net Position for the year ended December 31, 2016, will reflect a partial year of activity in the 401(h) Trust and VEBA Trust prior to the termination of these trusts as of end of business day June 30, 2016, and the assets and liabilities, or net position, of these trusts being consolidated into the 115 Trust on July 1, 2016.

Substantially all of the County's contribution allocated to fund post-employment health care benefits relates to the cost-sharing, multiple-employer trusts. The corresponding contribution for the years ended December 31, 2016, 2015, and 2014 was \$523,828, \$636,550, and \$619,888, respectively. For 2016, 89 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2015 and 2014.

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

Plan Description - The State Teachers Retirement System of Ohio (STRS Ohio) administers a cost-sharing, multiple employer defined benefit Health Plan administered 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 discretionary 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 Health Plan. Nearly all health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For fiscal year 2016 and 2015, STRS Ohio did not allocate any employer contributions to postemployment health care. For the fiscal years ended June 30, 2014 one percent of covered payroll was allocated to postemployment health care. The County's contributions for health care for the years ended December 31, 2016, 2015, and 2014 were \$0, \$0, and \$6,892, respectively. The full amount has been contributed for 2016, 2015, and 2014.

## Muskingum County, Ohio

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

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#### NOTE 15 - 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 16 - CAPITAL LEASES-LESSEE DISCLOSURE

In prior years, the County has entered into capitalized leases for copiers, postage machines, vehicles, and road equipment. During 2016, the County entered into a lease arrangement totaling \$136,072 for vehicles to be used by the sheriff's department. 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.

Assets acquired by lease have been capitalized in the government-wide statements governmental activities in the amount of \$670,076, 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 \$552,208 at December 31, 2016. Principal payments toward all capital leases during 2016 totaled \$208,111 for governmental activities.

Future minimum lease payments through 2020 for governmental activities are as follows:

Year Ending	Principal	Interest	Total
December 31,			
2017	\$148,229	\$6,500	\$154,729
2018	91,246	1,336	92,582
2019	1,736	184	1,920
2020	5,878	208	6,086
Total	<u>\$247,089</u>	<u>\$8,228</u>	<u>\$255,317</u>



**Muskingum County, Ohio**

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

**NOTE 17 - 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:

<u>Governmental Funds</u>		<u>Proprietary Funds</u>	
General Fund	\$364,138	Sewer	\$147,350
Public Assistance	194,572	Water	121,827
Starlight School Levy	269,841	Internal Service Funds	<u>2,846,067</u>
Children Services Levy	342,818	Total Proprietary Funds	<u>3,115,244</u>
Other Governmental Funds	<u>825,887</u>		
Total Governmental Funds	<u>1,997,256</u>	Total All Funds	<u><u>\$5,112,500</u></u>

**B. Contractual Commitments**

As of December 31, 2016, the County had contractual purchase commitments for the following projects:

<u>Project</u>	<u>Fund</u>	<u>Purchase Commitment</u>	<u>Amount Paid as of 12/31/2016</u>	<u>Amount Remaining on Contract</u>
Sexennial Revaluation	Real Estate Assessment Special Revenue Fund	\$1,058,250	\$391,945	\$666,305
Senior Center Renovations	Senior Building Renovations Capital Projects Fund	2,504,433	2,486,944	17,489
Avondale Sewer Project	Sewer Enterprise Fund	2,253,943	2,025,766	228,177

Of the amount remaining on these projects, \$1,105 was encumbered in the Senior Building Renovations Capital Project Fund and \$9,555 was encumbered in the Sewer Enterprise Fund at year end.

**Muskingum County, Ohio**

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

**NOTE 18 - LONG-TERM OBLIGATIONS**

Changes in the County's long-term obligations during 2016 consist of the following:

<b>Governmental Activities</b>	Outstanding 12/31/2015	Additions	Deletions	Outstanding 12/31/2016	Amounts Due Within One Year
<b>General Obligation Bonds:</b>					
2006 4%-4.4% Various Purpose Serial Bonds - \$600,000	\$365,000	\$0	\$365,000	\$0	\$0
2006 4.3%-4.5% Various Purpose Term Bonds - \$260,000	260,000	0	260,000	0	0
Bond Premium	495	0	495	0	0
2009 2%-4.375% Various Purpose Improvement Serial Bonds - \$2,270,000	1,723,000	0	97,000	1,626,000	97,000
Bond Premium	10,486	0	749	9,737	0
2009 2.5%-4.25% Various Purpose County Facilities Refunding Serial Bonds - \$9,425,000	3,180,000	0	935,000	2,245,000	955,000
Bond Premium	95,052	0	7,921	87,131	0
2012 2%-3% Various Purpose County Facilities Refunding Serial Bonds - \$1,655,000	1,195,000	0	160,000	1,035,000	155,000
Bond Premium	50,390	0	7,199	43,191	0
2013 2.990% Job and Family Services Private Placement Bonds - \$200,000	176,220	0	12,420	163,800	12,800
2016 1%-4% Various Purpose Refunding Serial Bonds - \$560,000	0	560,000	5,000	555,000	45,000
Bond Premium	0	55,425	5,039	50,386	0
<b>Total General Obligation Bonds</b>	<b>7,055,643</b>	<b>615,425</b>	<b>1,855,823</b>	<b>5,815,245</b>	<b>1,264,800</b>
<b>Special Assessment Debt with Governmental Commitment:</b>					
1996 4.25%-6.3% Nob Hill Special Assessment Bonds - \$610,000	50,000	0	50,000	0	0
2008 4.21% Rose Hill Road Area Waterline Special Assessment OWDA - \$172,042	152,421	0	3,774	148,647	3,935
2012 2%-3% Various Purpose County Facilities Refunding Serial Bonds - \$130,000	95,000	0	10,000	85,000	10,000
Bond Premium	4,018	0	574	3,444	0
2013 2%-3% Various Purpose Refunding Serial Bonds - \$38,400	31,500	0	3,400	28,100	3,300
2013 4% Various Purpose Refunding Term Bonds - \$8,200	8,200	0	0	8,200	0
Bond Premium	1,017	0	78	939	0
<b>Total Special Assessment Debt</b>	<b>342,156</b>	<b>0</b>	<b>67,826</b>	<b>274,330</b>	<b>17,235</b>
2014 - 0% State Capital Improvement Project OPWC Loan - \$464,083	464,083	0	15,469	448,614	7,735
Compensated Absences	3,506,019	1,998,713	1,803,636	3,701,096	1,702,458
Workers' Compensation Claims Payable	206,726	0	148,028	58,698	25,870
<b>Net Pension Liability:</b>					
OPERS	27,210,195	11,753,609	0	38,963,804	0
STRS	1,890,735	108,283	0	1,999,018	0
<b>Total Net Pension Liability</b>	<b>29,100,930</b>	<b>11,861,892</b>	<b>0</b>	<b>40,962,822</b>	<b>0</b>
Long-Term Contracts Payable - TID	3,513,335	0	737,298	2,776,037	761,455
Capital Leases	319,128	136,072	208,111	247,089	148,229
<b>Total Governmental Activities</b>	<b>\$44,508,020</b>	<b>\$14,612,102</b>	<b>\$4,836,191</b>	<b>\$54,283,931</b>	<b>\$3,927,782</b>

(continued)

Muskingum County, Ohio

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

(continued)

	Outstanding 12/31/2015	Additions	Deletions	Outstanding 12/31/2016	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	\$3,150,000	\$0	\$3,150,000	\$0	\$0
2006 4.3%-4.5% Sewer Improvement					
Term Bonds - \$2,125,000	2,125,000	0	2,125,000	0	0
Bond Premium	4,477	0	4,477	0	0
2009 2%-4.375% Various Purpose					
Improvement Serial Bonds - \$2,135,000					
Sewer Fund	1,556,000	0	84,000	1,472,000	89,000
Water Fund	76,000	0	4,000	72,000	4,000
Sewer Fund Bond Premium	4,704	0	336	4,368	0
Water Fund Bond Premium	154	0	11	143	0
2009 2.5%-4.25% Various Interest Rate Various Purpose					
County Facilities Refunding Serial					
Bonds - \$580,000 - Sewer Fund	220,000	0	65,000	155,000	45,000
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	2,220	0	185	2,035	0
2012 2%-3% Various Purpose Refunding					
Serial Bonds - \$940,000 - Sewer Fund	680,000	0	90,000	590,000	85,000
Bond Premium	28,712	0	4,102	24,610	0
2013 2%-3% Capital Facilities Refunding					
Serial Bonds - \$6,231,600					
Sewer Fund	770,700	0	72,900	697,800	72,100
Water Fund	4,477,800	0	433,700	4,044,100	439,600
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	26,140	0	2,011	24,129	0
Water Fund Bond Premium	95,172	0	8,652	86,520	0
2016 1%-4% Various Purpose Refunding					
Serial Bonds - \$4,725,000 - Sewer Fund	0	4,725,000	55,000	4,670,000	410,000
Bond Premium	0	450,496	40,954	409,542	0
Total General Obligation Bonds	\$14,008,879	\$5,175,496	\$6,140,328	\$13,044,047	\$1,144,700

(continued)

Muskingum County, Ohio

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

(continued)

<u>Business - Type Activities (continued)</u>	Outstanding 12/31/2015	Additions	Deletions	Outstanding 12/31/2016	Amounts Due Within One Year
OWDA Loans:					
Sewer Enterprise Fund -					
2008 4.21% West Pike Sanitary					
Sewer - \$6,095,725	\$5,400,474	\$0	\$133,729	\$5,266,745	\$139,419
2010 0% Coopermill Road Sanitary					
Sewer - \$2,106,153	368,577	0	26,327	342,250	26,327
2010 0% Olde Falls Road Sanitary					
Sewer - \$1,630,149	606,347	0	40,423	565,924	40,423
2010 0% Dunzweiler Drive Sanitary					
Sewer - \$1,005,199	410,294	0	28,296	381,998	28,296
2015 2.54% Avondale Sewer - \$278,069	3,038	275,031	33,638	244,431	0
<b>Total Sewer Enterprise Fund</b>	<b>6,788,730</b>	<b>275,031</b>	<b>262,413</b>	<b>6,801,348</b>	<b>234,465</b>
Water Enterprise Fund -					
2002 1.5% Gaysport Waterline					
Extension - \$1,231,757	745,012	0	40,113	704,899	40,717
2002 1.5% Adamsville Water					
Project - \$749,580	453,375	0	24,411	428,964	24,778
2003 1.5% Coal Run Water					
Extension - \$264,201	172,468	0	8,413	164,055	8,540
2003 1.5% Chandlersville					
Waterlines - \$1,026,608	653,868	0	32,936	620,932	33,432
2004 1.5% Chandlersville					
Waterlines - \$21,844	14,602	0	690	13,912	701
2006 2.0% Nashport Waterline - \$384,439	230,191	0	18,907	211,284	19,287
2007 2.0% Adamsville Waterline					
Extension - \$335,100	208,764	0	16,317	192,447	16,645
2008 2.0% Water Supply Line - \$548,806	355,068	0	26,459	328,609	26,990
2010 3.39% State Route 146 Waterline					
Extension - \$127,996	114,543	0	2,973	111,570	3,074
2011 3.79% South Moose Eye Road					
Waterline Extension - \$168,280	155,198	0	3,590	151,608	3,727
2012 0% Gratiot/Mt. Sterling					
Water Project - \$2,272,021	1,222,092	0	45,263	1,176,829	45,263
2014 2% North River Road					
Waterline Extension - \$1,153,965	912,023	0	24,017	888,006	24,500
2014 2% Water Supply					
Expansion - \$1,481,981	1,421,048	0	62,157	1,358,891	63,407
2014 2% Western Heights					
Waterline - \$326,608	252,307	0	6,644	245,663	6,778
<b>Total Water Enterprise Fund</b>	<b>6,910,559</b>	<b>0</b>	<b>312,890</b>	<b>6,597,669</b>	<b>317,839</b>
<b>Total OWDA Loans</b>	<b>13,699,289</b>	<b>275,031</b>	<b>575,303</b>	<b>13,399,017</b>	<b>552,304</b>
2015 0% Avondale Sewer State Capital					
Improvement Project OPWC Loan	144,317	688,880	0	833,197	0
Net Pension Liability - OPERS	841,552	363,514	0	1,205,066	0
Compensated Absences	109,503	61,405	52,758	118,150	48,755
<b>Total Business - Type Activities</b>	<b>28,803,540</b>	<b>6,564,326</b>	<b>6,768,389</b>	<b>28,599,477</b>	<b>1,745,759</b>
<b>Total Long-Term Obligations</b>	<b>\$73,311,560</b>	<b>\$21,176,428</b>	<b>\$11,604,580</b>	<b>\$82,883,408</b>	<b>\$5,673,541</b>

## Muskingum County, Ohio

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

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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. These bonds were advanced refunded during 2016.

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 \$610,000 at December 31, 2016. 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 2016 is \$17,440 leaving an unamortized balance of \$191,840. 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, 2016

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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 2016 is \$5,841 leaving an unamortized balance of \$35,046. 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.

During 2016, the County refunded the 2006 Various Purpose Serial and Term Bonds. The 2006 refunded bonds were originally issued for a twenty year period. The proceeds of the 2006 refunded bonds were used to retire bond anticipation notes that were issued to make improvements to the Job and Family Services building. On March 30, 2016, the County issued \$560,000 of Various Purpose General Obligation Refunding Serial Bonds with varying interest rates of 1.00 percent to 4.00 percent. The general obligation refunding bonds were sold at a premium of \$55,425 that will be amortized over the term of the bonds. Issuance costs associated with the refunding bond issue, in the amount of \$12,320, is expensed during 2016. The refunding resulted in an advance refunding of the 2006 Various Purpose Serial and Term Bonds in the amount of \$580,000. \$603,105, (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 2006 bonds. On December 1, 2016, the 2006 refunded general obligation bonds were called and paid in full and the escrow account was closed. As a result of the total refunding, \$580,000 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 \$22,610. This difference, reported in the accompanying financial statements as a deferred amount on refunding, is being amortized to interest expense through the year 2026. The unamortized balance at the end of 2016 is \$20,555. The County completed its refunding to reduce its total debt service requirements over the next ten years by \$76,192 in order to obtain an economic gain of \$71,101.

<b>2016 Various Purpose Refunding Bonds</b>	
Outstanding Balance at December 31, 2015	\$625,000
Principal Payment before Refunding	(45,000)
Amount Refunded	(580,000)
Outstanding Balance at December 31, 2016	<u>\$0</u>

## Muskingum County, Ohio

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

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

Year Ending December 31,	Principal	Interest	Total
2017	\$1,264,800	\$196,148	\$1,460,948
2018	963,170	156,671	1,119,841
2019	993,580	125,271	1,118,851
2020	343,970	87,236	431,206
2021	299,400	45,194	344,594
2022-2026	1,199,700	244,524	1,444,224
2027-2029	560,180	56,232	616,412
Total	<u>\$5,624,800</u>	<u>\$911,276</u>	<u>\$6,536,076</u>

#### Special Assessment Bonds

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 during 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.

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 2016 was \$443 leaving an unamortized balance of \$2,655. 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 2016 was \$442 leaving an unamortized balance of \$4,856. 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.

## Muskingum County, Ohio

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

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

Year Ending December 31,	Principal	Interest	Total
2017	\$13,300	\$3,333	\$16,633
2018	18,300	3,068	21,368
2019	18,200	2,701	20,901
2020	18,200	2,187	20,387
2021	18,100	1,666	19,766
2022-2026	29,900	2,981	32,881
2027-2028	5,300	308	5,608
Total	\$121,300	\$16,244	\$137,544

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

Year Ending December 31,	Principal	Interest	Total
2017	\$3,935	\$6,217	\$10,152
2018	4,103	6,049	10,152
2019	4,277	5,875	10,152
2020	4,459	5,693	10,152
2021	4,648	5,503	10,151
2022-2026	26,382	24,377	50,759
2027-2031	32,492	18,267	50,759
2032-2036	40,018	10,742	50,760
2037-2039	28,333	2,121	30,454
Total	\$148,647	\$84,844	\$233,491

#### **Mandatory Redemptions for Special Assessment Bonds**

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 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.



Muskingum County, Ohio

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

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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 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. As of December 31, 2016, the Issue II Capital Projects Fund received \$464,083 of this interest free loan. This loan will be repaid from revenues of the Motor Vehicle and Gasoline Tax Special Revenue Fund.

Principal requirements to maturity are as follows:

Year Ending December 31,	Principal
2017	\$7,735
2018	15,469
2019	15,469
2020	15,469
2021	15,469
2022-2026	77,347
2027-2031	77,347
2032-2036	77,347
2037-2041	77,347
2042-2046	69,615
Total	<u>\$448,614</u>

**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 accumulated resources in the Workers' Compensation Internal Service Fund. These amounts have been paid in prior years 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.

## Muskingum County, Ohio

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

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#### **Net Pension Liability**

There is no repayment schedule for the net pension liability. However, employer pension contributions are made from the following funds: 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, Access Visitation, Delinquent Real Estate Tax and Assessment Collection, Tuberculosis Clinic, Block Grants, County Courts, Community Correction, Electronic Monitor, Senior Citizens Levy, Felony Delinquent Care and Custody, Sheriff Commissary, Sheriff Levy, Motor Vehicle and Gasoline Tax, Law Library Resources, Concealed Weapon, and 911 Special Revenue Funds. For additional information related to the net pension liability see Note 13.

#### **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. The District received 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 \$2,776,037 at December 31, 2016. 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.

## Muskingum County, Ohio

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

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#### 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. These bonds were advance refunded during 2016.

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.

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 2016 is \$4,807 leaving an unamortized balance of \$52,877. 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 2016 is \$3,264 leaving an unamortized balance of \$19,588. 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.

## Muskingum County, Ohio

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

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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 2016 is \$35,876 leaving an unamortized balance in the amount of \$318,533. 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.

During 2016, the County refunded the 2006 Various Purpose Serial and Term Bonds. The 2006 refunded bonds were originally issued for a twenty year period. The proceeds of the 2006 refunded bonds were used to purchase increased sewer capacity from the City of Zanesville. On March 30, 2016, the County issued \$4,725,000 of Various Purpose General Obligation Refunding Serial Bonds with varying interest rates of 1.00 percent to 4.00 percent. The general obligation refunding bonds were sold at a premium of \$450,496 that will be amortized over the term of the bonds. Issuance costs associated with the refunding bond issue, in the amount of \$90,952, is expensed during 2016. The refunding resulted in an advance refunding of the 2006 Various Purpose Serial and Term Bonds in the amount of \$4,890,000. \$5,084,544, (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 2006 bonds. On December 1, 2016, the 2006 refunded general obligation bonds were called and paid in full and the escrow account was closed. As a result of the total refunding, \$4,890,000 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 \$190,067. This difference, reported in the accompanying financial statements as a deferred amount on refunding, is being amortized to interest expense through the year 2026. The unamortized balance at the end of 2016 is \$172,788. The County completed its refunding to reduce its total debt service requirements over the next ten years by \$647,019 in order to obtain an economic gain of \$587,531.

#### **2016 Various Purpose Refunding Bonds**

Outstanding Balance at December 31, 2015	\$5,275,000
Principal Payment before Refunding	(385,000)
Amount Refunded	<u>(4,890,000)</u>
Outstanding Balance at December 31, 2016	<u><u>\$0</u></u>

## Muskingum County, Ohio

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

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

Year Ending December 31,	Principal	Interest	Total
2017	\$1,144,700	\$381,626	\$1,526,326
2018	1,211,700	348,807	1,560,507
2019	1,216,800	313,597	1,530,397
2020	1,261,800	287,698	1,549,498
2021	1,296,900	257,921	1,554,821
2022-2026	5,741,100	717,239	6,458,339
2027-2029	619,700	48,844	668,544
Total	<u>\$12,492,700</u>	<u>\$2,355,732</u>	<u>\$14,848,432</u>

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

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:

<u>Year</u>	<u>Amount</u>
2020	\$60,000
2021	65,000
2022	75,000
	<u>\$200,000</u>

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>

## Muskingum County, Ohio

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

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#### **Optional Redemptions**

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.

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

The County has pledged future sewer customer revenues, net of specified operating expenses, to repay \$11,115,295 (original issue amount) in sewer system OWDA loans issued between 2008 and 2016. 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 \$9,413,235. Principal and interest paid for the current year and total customer net revenues were \$477,109 and \$2,142,430, 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 \$10,093,186 (original issue amount) in water system OWDA loans issued between 2002 and 2015. Proceeds from these loans provided financing for various water projects. The loans are payable solely from water customer net revenues and are payable through 2044. 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 \$7,677,732. Principal and interest paid for the current year and total customer net revenues were \$419,607 and \$1,910,686, respectively.

The OWDA loan amortization schedule for the Avondale sewer project will not be available until the entire amount of the loan has been drawn down or the project is complete. Annual debt service requirements to maturity for the remaining OWDA loans are as follows:

## Muskingum County, Ohio

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

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Year Ending December 31,	Principal	Interest	Total
2017	\$552,304	\$311,059	\$863,363
2018	563,280	300,379	863,659
2019	574,605	289,362	863,967
2020	586,292	277,997	864,289
2021	598,354	266,269	864,623
2022-2026	3,186,853	1,141,816	4,328,669
2027-2031	3,061,210	800,090	3,861,300
2032-2036	2,315,352	440,853	2,756,205
2037-2041	1,435,661	100,983	1,536,644
2042-2044	280,675	7,573	288,248
Total	<u>\$13,154,586</u>	<u>\$3,936,381</u>	<u>\$17,090,967</u>

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

During 2015, 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 Avondale Sewer project. OPWC will capitalize administrative costs and construction interest and add them to the total amount of the final loan. As of December 31, 2016, the Sewer Enterprise Fund received \$833,197 of the total approved interest free loan of \$906,741. The amortization schedule for this loan will not be available until the entire amount of the loan has been drawn down or the project is complete.

#### Compensated Absences

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

#### Net Pension Liability

There is no repayment schedule for the net pension liability. However, employer pension contributions are made from Sewer and Water Enterprise Funds. See Note 13 for additional information relating to the net pension liability.

#### 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, 2016, \$295,000,000 of industrial revenue bonds have been entered into, and \$291,600,000 remained outstanding.

The County's overall legal debt margin at December 31, 2016 was \$38,080,024.

**Muskingum County, Ohio**

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

**NOTE 19 - INTERFUND TRANSACTIONS**

Interfund balances at December 31, 2016, consist of the following individual fund receivables and payables:

<u>Interfund Payable</u>	<u>Interfund Receivable</u>					
	<u>Major Funds</u>					
	General	Public Assistance	Children Services Levy	Sewer	Water	Total
Major Funds:						
General	\$0	\$0	\$0	\$1,692	\$1,051	\$2,743
Public Assistance	66,240	0	0	0	0	66,240
Children Services Levy	3,660	0	0	1,358	0	5,018
Sewer	79,011	0	0	0	0	79,011
Water	104,643	0	0	0	0	104,643
Other Nonmajor Governmental	948,613	83,819	1,653	0	0	1,034,085
Total All Funds	<u>\$1,202,167</u>	<u>\$83,819</u>	<u>\$1,653</u>	<u>\$3,050</u>	<u>\$1,051</u>	<u>\$1,291,740</u>

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. 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 during 2017 and is pledged to be repaid from the Sewer Enterprise Fund's future sewer customer revenues net of specified operating expenses:

<u>Interfund Payable</u>	<u>Interfund Receivable</u>
	<u>Major Fund</u>
Major Fund:	<u>Starlight School Levy</u>
Sewer	<u>\$4,480,000</u>

Principal and interest payments made during 2016 were \$160,800 and \$116,020, respectively. Principal and interest requirements to maturity on this bond anticipation note is as follows:

Year Ending	Principal	Interest	Total
<u>December 31,</u> 2017	<u>\$4,480,000</u>	<u>\$112,000</u>	<u>\$4,592,000</u>



## Muskingum County, Ohio

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

Interfund transfers during 2016 consisted of the following:

Transfer from	Transfer to								
	Major Funds							Other Nonmajor Governmental	Totals
	General Fund	Public Assistance	Starlight School Levy	Children Services Levy	Sewer	Water			
Major Funds:									
General Fund	\$0	\$243,814	\$0	\$0	\$6,998	\$6,998	\$4,388,354	\$4,646,164	
Public Assistance	0	0	0	0	0	0	140,816	140,816	
Sewer	0	0	0	0	0	0	38,171	38,171	
Water	0	0	0	0	0	0	2,640	2,640	
Other Nonmajor									
Governmental	0	0	0	0	0	0	309,161	309,161	
Workers' Compensation									
Self-Insurance	160,481	47,071	47,013	39,411	2,957	7,184	66,588	370,705	
<b>Total All Funds</b>	<b>\$160,481</b>	<b>\$290,885</b>	<b>\$47,013</b>	<b>\$39,411</b>	<b>\$9,955</b>	<b>\$14,182</b>	<b>\$4,945,730</b>	<b>\$5,507,657</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 use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations, and to move excess accumulated monies from the Workers' Compensation Self-Insurance Internal Service Fund back to the original participating funds.

#### NOTE 20 - 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.

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 2016. Financial information can be obtained from Robert Reiter, District Coordinator, 46049 Marietta Road, Suite 6, Caldwell, Ohio 43724-9124.

## Muskingum County, Ohio

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

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#### 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 a fourteen member board of trustees appointed by either the participating county commissioners or the Ohio Department of Mental Health and Addiction Services. 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 2016, Muskingum County contributed \$1,171,052 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 eighteen 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 2016, the County contributed \$90,065 to MEORC. The County reports cash with fiscal agent in the amount of \$3,412,006 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.

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

The Southeast Area Transit Authority (SEAT) was created pursuant to State statutes in 1979 for the purpose of providing transportation in the City of Zanesville, Muskingum County, City of Cambridge, and Guernsey County. The SEAT's Board of Trustees consists of twelve members that serve overlapping three-year terms. Six members are appointed by the Mayor of Zanesville with the consent of City Council, two members are appointed by the Muskingum County Commissioners, and the remaining four members are appointed by the Guernsey County Commissioners, the Mayor of Cambridge, the Mayor of South Zanesville, and the Mayor of Byesville. 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 2016, 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.

## Muskingum County, Ohio

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

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#### 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 2016, the County contributed \$10,704 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 2016, 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, 1730 Southgate Parkway, Cambridge, Ohio 43725.

#### 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 twenty-one 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 2016, OMEGA received \$9,208 from Muskingum County. OMEGA has no outstanding debt. Financial information can be obtained from OMEGA, 326 Highland Avenue, Suite B, Cambridge, Ohio 43725.

## Muskingum County, Ohio

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

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#### H. 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.

#### I. 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 2016, 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.

#### J. 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 an eleven member board consisting of five members appointed by the Muskingum County Board of County Commissioners, five members appointed by the Mayor of the City of Zanesville, and one member appointed by the above appointed ten 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 2016, Muskingum County contributed \$696,415 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, 160 North Fourth Street, Zanesville, Ohio 43701.

## Muskingum County, Ohio

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

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#### NOTE 21 - 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 four 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 2016, the Authority received \$527,644 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 five 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 2016. 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, 2016

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#### NOTE 22 - PUBLIC ENTITY POOLS

##### A. County Risk Sharing Authority, Inc.

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 2016 was \$356,673. 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.

##### B. County Commissioners Association of Ohio Workers' Compensation Group Retrospective Rating Program

The County Commissioners Association of Ohio (CCAO) Workers' Compensation Group Retrospective Rating Program (Program) is a shared risk pool among thirty counties in Ohio. Section 4123.29, Ohio Revised Code, permits the establishment of employer group retrospective rating plans for workers' compensation rating purposes. The Program is governed by the CCAO Group Executive Committee that consists of eleven members as follows: the president and the secretary/treasurer of County Commissioners' Association of Ohio Service Corporation and nine representatives elected from the participating counties.

CCAO, a Bureau of Workers' Compensation (BWC)-certified sponsor, established the Program based upon guidelines set forth by BWC. CCAO created a group of counties that will practice effective workplace safety and claims management to achieve lower premiums for workers' compensation coverage than they would individually. The participating counties continue to pay their own premiums and have the opportunity to receive retrospective premium adjustments based upon the combined performance of the group. Depending upon that performance, the participating counties can receive either a premium refund or assessment. CCAO, with approval of the Group Executive Committee, retains the services of a third party administrator (TPA) that will assist CCAO staff in the day-to-day management of the plan, prepare and file necessary reports with the Ohio Bureau of Workers' Compensation and member counties, assist with loss control programs, and other duties, (excluding claims related matters, which will be the responsibility of each individual participating county). The cost of the TPA will be paid by each participating county to CCAO in proportion to its payroll to the total payroll of the group.

## Muskingum County, Ohio

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

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The County's premium payments to BWC were \$407,172 and the payment to the Program for administrative fees was \$8,008.

#### NOTE 23 - 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 2016, these contributions were \$181,985. In addition, the County's financial statements reflect a liability of \$12,131 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 \$100,000 in promotional and operational expenses during 2016 to the Port Authority.

#### NOTE 24 - 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.

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

## Muskingum County, Ohio

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

Fund Balances	General	Public Assistance	Starlight School Levy	Children Services Levy	Other Governmental Funds	Total
Nonspendable:						
Inventory	\$169,814	\$9,782	\$25,801	\$10,125	\$474,882	\$690,404
Prepays	384,521	71,500	65,358	50,454	125,580	697,413
Unclaimed Monies	44,255	0	0	0	0	44,255
<b>Total Nonspendable</b>	<b>598,590</b>	<b>81,282</b>	<b>91,159</b>	<b>60,579</b>	<b>600,462</b>	<b>1,432,072</b>
Restricted to:						
Court Corrections	0	0	0	0	2,266,644	2,266,644
Roads and Bridges	0	0	0	0	1,179,498	1,179,498
Court Guardianship	0	0	0	0	3,357	3,357
Public Assistance	0	12,148	0	0	0	12,148
Human Services	0	0	0	0	214,029	214,029
Senior Citizens	0	0	0	0	495,370	495,370
Sheriff and Jail Safety Purposes	0	0	0	0	1,428,189	1,428,189
Developmental Disabilities	0	0	25,395,498	0	0	25,395,498
Mental Health	0	0	0	0	40,580	40,580
Tuberculosis Treatment	0	0	0	0	1,347,049	1,347,049
Children Services	0	0	0	5,378,901	155,018	5,533,919
Debt Service	0	0	0	0	596,211	596,211
Capital Outlay	0	0	0	0	823,167	823,167
Real Estate Assessment/ and Delinquent Tax Collection	0	0	0	0	2,791,087	2,791,087
Other Purposes	0	0	0	0	824,111	824,111
<b>Total Restricted</b>	<b>0</b>	<b>12,148</b>	<b>25,395,498</b>	<b>5,378,901</b>	<b>12,164,310</b>	<b>42,950,857</b>
Committed to:						
Unpaid Obligations	400	0	0	0	0	400
Capital Outlay	0	0	0	0	38,970	38,970
<b>Total Committed</b>	<b>400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>38,970</b>	<b>39,370</b>
Assigned to:						
Purchases on Order Subsequent Years'	182,081	0	0	0	0	182,081
Appropriations	7,181,578	0	0	0	0	7,181,578
<b>Total Assigned</b>	<b>7,363,659</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,363,659</b>
Unassigned (Deficit)	8,512,284	0	0	0	(595,015)	7,917,269
<b>Total Fund Balances</b>	<b>\$16,474,933</b>	<b>\$93,430</b>	<b>\$25,486,657</b>	<b>\$5,439,480</b>	<b>\$12,208,727</b>	<b>\$59,703,227</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 fund 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, 2016, is \$4,000,000.



## Muskingum County, Ohio

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

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#### NOTE 25 - 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 26 - 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 27 - 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, 2016

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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, 2016

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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.

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.

## Muskingum County, Ohio

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

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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 2016.

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.

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:

## Muskingum County, Ohio

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

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***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.

***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.

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

#### C. Prepaid Items

Payments made to vendors for services that will benefit period beyond December 31, 2016, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amounts 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, 2016

D. 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, 2016, the District had cash and investments with a carrying amount of \$10,021. Throughout the year the District's cash and investment balances were included in, and collateralized with, Muskingum County's cash management pool.

E. Receivables

Receivables at December 31, 2016, consisted of contracts and interest. All receivables are considered collectible in full.

F. Long-Term Obligations

Changes in the long-term obligation of the District during 2016 were as follows:

	Outstanding 1/1/2016	Additions	(Reductions)	Outstanding 12/31/2016	Amounts Due Within One Year
Governmental Activities:					
General Long-Term Obligation:					
State Infrastructure Bank - 3%	\$3,513,335	\$0	(\$737,298)	\$2,776,037	\$761,455

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

	Loan	
	State Infrastructure Bank - 3%	
	Principal	Interest
2017	\$761,455	\$84,084
2018	786,403	59,136
2019	812,169	33,370
2020	416,010	6,760
	\$2,776,037	\$183,350

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.

G. Risk Management

The District has obtained commercial insurance for the following risks:

- General liability
- Vehicles

## Muskingum County, Ohio

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

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#### H. 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.

#### I. Change in Accounting Principles

For fiscal year 2016, the District implemented Governmental Accounting Standards Board (GASB) Statement No. 72, "Fair Value Measurement and Application and GASB Statement No. 76, "The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments".

GASB Statement No. 72 addresses accounting and financial reporting issues related to fair value measurements. This Statement provides guidance for determining a fair value measurement for financial reporting purposes for applying fair value to certain investments and disclosures related to all fair value measurements. These changes were incorporated in the District's fiscal year 2016 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 76 identifies-in the context of the current governmental financial reporting environment-the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with generally accepted accounting principles (GAAP) and the framework for selecting those principles. The implementation of this GASB pronouncement did not result in any changes to the District's financial statements.

#### NOTE 28 - 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.

## Muskingum County, Ohio

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

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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.

#### 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.



## Muskingum County, Ohio

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

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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.

**Grant Fund** The Grant Fund accounts for grant activity for the demolition and improvements to distressed properties. No grant funding was received in 2016.

#### 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.

## Muskingum County, Ohio

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

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***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.

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.

## Muskingum County, Ohio

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

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#### 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, 2016. 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, 2016. 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 2016.

#### 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:

***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.

## Muskingum County, Ohio

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

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**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.

#### Property Held for Reutilization

Property held for reutilization 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, the estimated fair market value.

#### C. Deposits

At December 31, 2016, the carrying amount of the Land Bank's deposits was \$109,322. Based on the criteria described in GASB Statement No. 40, *Deposits and Investment Risk Disclosures*, as of December 31, 2016, the Land Bank's bank balance of \$109,322 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

#### NOTE 29 - 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.

## Muskingum County, Ohio

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

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#### 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 operated under the mandate of the Muskingum County Board of Developmental Disabilities until May 31, 2016 which provided a facility for the workshop along with an administrative staff. As of June 1, 2016, the organization no longer operates under the mandate of the County Board and is run by a contracted administrative team.

#### 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.

#### 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, 2014, 2015, and 2016 are subject to examination by the IRS, generally for three years after they were filed.

# Muskingum County, Ohio

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

### 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, 2017, 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, 2016 were \$181,985.

### 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, 2016, the Organization's bank balance of \$169,230 was covered by Federal Depository Insurance Corporation.

#### **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, 2016 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	\$12,467	\$12,467
<b>Mutual Funds/Type</b>					
VG Wellington Fund	Stock	unrated	N/A	9,166	13,522
VG Equity Income Fund INV	Stock	unrated	N/A	18,180	21,802
VG Total Stock Market Index ADM 585	Stock	unrated	N/A	2,292	4,652
<b>Total Mutual Funds</b>				<u>29,638</u>	<u>39,976</u>
<b>Total Investments</b>				<u>\$42,105</u>	<u>\$52,443</u>

## Muskingum County, Ohio

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

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#### 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.

#### 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)	23.7%
Mutual Fund	<u>76.3%</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 served 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.

**Muskingum County, Ohio**

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

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E. Capital Leases

The workshop has leased a 2012 Ford Elkhart to be used for transportation purposes. The lease is to be paid over 60 months at \$802.03 per month with an annual interest rate of 4.00%. The Workshop can purchase the truck for \$5,220 at the end of the lease. Future minimum lease payments of \$9,924 will be paid for 2017 through 2020 and \$4,812 for 2021.

NOTE 30 - SUBSEQUENT EVENT

On May 2, 2017, the County placed a .5 mill renewal tax levy on the ballot for the purpose of providing or maintaining senior citizens services or facilities for the Muskingum County Center for Seniors. The levy passed.



## **Required Supplementary Information**

**Muskingum County, Ohio**  
 Required Supplementary Information  
 Schedule of the County's Proportionate Share of the Net Pension Liability  
 Ohio Public Employees Retirement System - Traditional Plan  
 Last Three Years (1) \*

	<u>2016</u>	<u>2015</u>	<u>2014</u>
County's Proportion of the Net Pension Liability	0.2319050%	0.2325800%	0.2325800%
County's Proportionate Share of the Net Pension Liability	\$40,168,870	\$28,051,747	\$27,418,152
County's Covered Payroll	\$27,738,406	\$27,270,397	\$26,979,139
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	144.81%	102.87%	101.63%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	81.08%	86.45%	86.36%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2014 is not available.  
 An additional column will be added each year.

\* Amounts presented for each year were determined as of the County's measurement date which is the prior year end.

**Muskingum County, Ohio**  
 Required Supplementary Information  
 Schedule of the County's Proportionate Share of the Net Pension Liability  
 State Teachers Retirement System of Ohio  
 Last Four Fiscal Years (1)

	2016	2015	2014	2013
County's Proportion of the Net Pension Liability	0.00597203%	0.00684130%	0.00660183%	0.00660183%
County's Proportionate Share of the Net Pension Liability	\$1,999,018	\$1,890,735	\$1,605,794	\$1,912,811
County's Covered Payroll	\$628,371	\$713,779	\$726,408	\$684,623
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	318.13%	264.89%	221.06%	279.40%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	66.80%	72.10%	74.70%	69.30%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2013 is not available.  
 An additional column will be added each year.

Amounts presented for each fiscal year were determined as of June 30th.

**Muskingum County, Ohio**  
 Required Supplementary Information  
 Schedule of County Contributions  
 Ohio Public Employees Retirement System - Traditional Plan  
 Last Four Years (1)

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually Required Contribution	\$3,280,501	\$3,472,280	\$3,429,488	\$3,643,100
Contributions in Relation to the Contractually Required Contribution	<u>(3,280,501)</u>	<u>(3,472,280)</u>	<u>(3,429,488)</u>	<u>(3,643,100)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$26,191,371	\$27,738,406	\$27,270,397	\$26,979,139
Contributions as a Percentage of Covered Payroll	12.53%	12.52%	12.58%	13.50%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2013 is not available.  
 An additional column will be added each year.

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**Muskingum County, Ohio**  
Required Supplementary Information  
Schedule of County Contributions  
State Teachers Retirement System of Ohio  
Last Ten Years

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually Required Contribution	\$90,226	\$100,029	\$89,598	\$91,390
Contributions in Relation to the Contractually Required Contribution	<u>(90,226)</u>	<u>(100,029)</u>	<u>(89,598)</u>	<u>(91,390)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$644,471	\$714,493	\$662,141	\$703,000
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	13.53%	13.00%

<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
\$94,837	\$87,645	\$100,519	\$115,660	\$117,376	\$116,740
<u>(94,837)</u>	<u>(87,645)</u>	<u>(100,519)</u>	<u>(115,660)</u>	<u>(117,376)</u>	<u>(116,740)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$729,515	\$674,192	\$773,223	\$889,692	\$902,892	\$898,000
13.00%	13.00%	13.00%	13.00%	13.00%	13.00%

**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, 2016

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Property Taxes	\$3,020,000	\$3,419,143	\$399,143
Permissive Sales Taxes	16,500,000	20,013,781	3,513,781
Charges for Services	4,053,643	4,235,232	181,589
Licenses and Permits	405,200	571,248	166,048
Fines and Forfeitures	236,100	322,681	86,581
Intergovernmental	3,074,130	3,489,482	415,352
Interest	566,275	770,174	203,899
Payments in Lieu of Taxes	100,000	103,192	3,192
Rent	309,500	311,097	1,597
Contributions and Donations	2,600	2,687	87
Other	371,043	245,143	(125,900)
<i>Total Revenues</i>	<u>28,638,491</u>	<u>33,483,860</u>	<u>4,845,369</u>
<b>Expenditures</b>			
Current:			
General Government -			
Legislative and Executive			
Board of County Commissioners			
Salaries and Wages	556,867	470,049	86,818
Fringe Benefits	246,559	212,098	34,461
Contractual Services	1,517,181	1,123,853	393,328
Materials and Supplies	93,515	78,656	14,859
Capital Outlay	35,334	31,009	4,325
Other	62,976	53,476	9,500
<i>Total Board of County Commissioners</i>	<u>2,512,432</u>	<u>1,969,141</u>	<u>543,291</u>
County Auditor			
Salaries and Wages	519,710	503,686	16,024
Fringe Benefits	308,291	272,780	35,511
Contractual Services	157,392	121,528	35,864
Materials and Supplies	32,364	26,169	6,195
Capital Outlay	19,605	8,071	11,534
Other	100	0	100
<i>Total County Auditor</i>	<u>1,037,462</u>	<u>932,234</u>	<u>105,228</u>
Economic Development			
Contractual Services	2,103	1,672	431
County Treasurer			
Salaries and Wages	123,522	123,487	35
Fringe Benefits	25,326	22,764	2,562
Contractual Services	80,770	75,914	4,856
Materials and Supplies	4,700	2,979	1,721
Capital Outlay	1,200	1,185	15
Other	500	200	300
<i>Total County Treasurer</i>	<u>236,018</u>	<u>226,529</u>	<u>9,489</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, 2016

	Final Budget	Actual	Variance Positive (Negative)
General Government - Legislative and Executive (continued)			
Prosecuting Attorney			
Salaries and Wages	\$906,459	\$886,572	\$19,887
Fringe Benefits	391,519	366,884	24,635
Contractual Services	100,813	95,126	5,687
Materials and Supplies	13,500	13,470	30
Capital Outlay	13,000	12,655	345
Other	66,162	59,199	6,963
<i>Total Prosecuting Attorney</i>	<u>1,491,453</u>	<u>1,433,906</u>	<u>57,547</u>
Records Commission			
Salaries and Wages	58,135	57,548	587
Fringe Benefits	26,841	24,235	2,606
Contractual Services	23,070	20,747	2,323
Materials and Supplies	3,500	2,516	984
Capital Outlay	5,000	4,307	693
<i>Total Records Commission</i>	<u>116,546</u>	<u>109,353</u>	<u>7,193</u>
Clerk of Courts Title			
Salaries and Wages	173,000	168,421	4,579
Fringe Benefits	35,299	28,603	6,696
Contractual Services	6,209	4,942	1,267
Materials and Supplies	17,294	14,163	3,131
Capital Outlay	11,392	6,000	5,392
Other	171,072	61,217	109,855
<i>Total Clerk of Courts Title</i>	<u>414,266</u>	<u>283,346</u>	<u>130,920</u>
Board of Revision			
Contractual Services	6,006	5,447	559
Board of Elections			
Salaries and Wages	357,594	350,814	6,780
Fringe Benefits	150,970	142,433	8,537
Contractual Services	327,212	319,710	7,502
Materials and Supplies	27,000	18,660	8,340
Capital Outlay	10,000	7,236	2,764
<i>Total Board of Elections</i>	<u>872,776</u>	<u>838,853</u>	<u>33,923</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, 2016

	Final Budget	Actual	Variance Positive (Negative)
General Government - Legislative and Executive (continued)			
Information Services			
Salaries and Wages	\$207,479	\$203,889	\$3,590
Fringe Benefits	99,387	91,970	7,417
Contractual Services	65,395	56,093	9,302
Materials and Supplies	21,600	8,865	12,735
Capital Outlay	40,411	24,749	15,662
<i>Total Information Services</i>	<u>434,272</u>	<u>385,566</u>	<u>48,706</u>
Maintenance and Operation			
Salaries and Wages	620,868	602,043	18,825
Fringe Benefits	414,635	385,764	28,871
Contractual Services	342,381	202,326	140,055
Materials and Supplies	139,035	124,025	15,010
Capital Outlay	25,300	25,254	46
Other	31,750	7,927	23,823
<i>Total Maintenance and Operation</i>	<u>1,573,969</u>	<u>1,347,339</u>	<u>226,630</u>
Recorder			
Salaries and Wages	169,584	154,357	15,227
Fringe Benefits	92,676	83,073	9,603
Contractual Services	52,648	47,504	5,144
Materials and Supplies	5,060	3,447	1,613
Capital Outlay	9,000	5,630	3,370
Other	2,008	2,008	0
<i>Total Recorder</i>	<u>330,976</u>	<u>296,019</u>	<u>34,957</u>
Recorder Supplemental Equipment			
Fringe Benefits	1,200	830	370
Contractual Services	67	53	14
Capital Outlay	50,000	3,355	46,645
<i>Total Recorder Supplemental Equipment</i>	<u>51,267</u>	<u>4,238</u>	<u>47,029</u>
Fleet Garage			
Salaries and Wages	76,912	66,755	10,157
Fringe Benefits	14,495	12,222	2,273
Contractual Services	1,501	1,357	144
Materials and Supplies	83,231	61,220	22,011
<i>Total Fleet Garage</i>	<u>176,139</u>	<u>141,554</u>	<u>34,585</u>
<i>Total General Government - Legislative and Executive</i>	<u>9,255,685</u>	<u>7,975,197</u>	<u>1,280,488</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, 2016

	Final Budget	Actual	Variance Positive (Negative)
General Government - Judicial			
Court of Appeals			
Contractual Services	\$52	\$41	\$11
Other	17,518	17,518	0
<i>Total Court of Appeals</i>	<u>17,570</u>	<u>17,559</u>	<u>11</u>
Domestic Relations Court			
Salaries and Wages	516,880	507,029	9,851
Fringe Benefits	186,434	171,475	14,959
Contractual Services	11,241	9,604	1,637
Materials and Supplies	8,609	5,879	2,730
Capital Outlay	25,984	24,324	1,660
<i>Total Domestic Relations Court</i>	<u>749,148</u>	<u>718,311</u>	<u>30,837</u>
Common Pleas Court			
Salaries and Wages	257,825	257,511	314
Fringe Benefits	146,026	138,423	7,603
Contractual Services	166,042	47,761	118,281
Materials and Supplies	29,962	25,866	4,096
Capital Outlay	3,255	2,608	647
Other	3,000	2,375	625
<i>Total Common Pleas Court</i>	<u>606,110</u>	<u>474,544</u>	<u>131,566</u>
Jury Commission			
Salaries and Wages	5,400	4,275	1,125
Fringe Benefits	995	781	214
Contractual Services	22	22	0
<i>Total Jury Commission</i>	<u>6,417</u>	<u>5,078</u>	<u>1,339</u>
Adult Probation			
Salaries and Wages	203,475	194,599	8,876
Fringe Benefits	38,830	32,524	6,306
Contractual Services	9,027	7,885	1,142
Materials and Supplies	2,500	2,500	0
Capital Outlay	1,000	0	1,000
<i>Total Adult Probation</i>	<u>254,832</u>	<u>237,508</u>	<u>17,324</u>
Juvenile Court			
Salaries and Wages	408,135	395,336	12,799
Fringe Benefits	661,223	614,331	46,892
Contractual Services	144,118	27,821	116,297
Materials and Supplies	21,417	19,195	2,222
Capital Outlay	2,714	0	2,714
Other	41,526	41,526	0
<i>Total Juvenile Court</i>	<u>1,279,133</u>	<u>1,098,209</u>	<u>180,924</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, 2016

	Final Budget	Actual	Variance Positive (Negative)
General Government - Judicial (continued)			
Juvenile Probation			
Salaries and Wages	\$398,723	\$381,352	\$17,371
Fringe Benefits	71,747	65,798	5,949
Contractual Services	2,212	1,759	453
Materials and Supplies	3,000	3,000	0
Capital Outlay	26,440	26,414	26
Other	31,392	28,959	2,433
<i>Total Juvenile Probation</i>	<u>533,514</u>	<u>507,282</u>	<u>26,232</u>
Detention Home			
Salaries and Wages	1,167,200	1,118,287	48,913
Fringe Benefits	204,802	186,361	18,441
Contractual Services	94,351	92,062	2,289
Materials and Supplies	106,675	98,452	8,223
Capital Outlay	6,779	3,762	3,017
Other	57,267	55,881	1,386
<i>Total Detention Home</i>	<u>1,637,074</u>	<u>1,554,805</u>	<u>82,269</u>
Probate Court			
Salaries and Wages	170,232	161,714	8,518
Fringe Benefits	95,456	86,848	8,608
Contractual Services	7,084	5,138	1,946
Materials and Supplies	5,597	5,438	159
Capital Outlay	5,250	5,250	0
Other	8,259	7,992	267
<i>Total Probate Court</i>	<u>291,878</u>	<u>272,380</u>	<u>19,498</u>
Clerk of Courts			
Salaries and Wages	324,464	318,734	5,730
Fringe Benefits	199,189	184,494	14,695
Contractual Services	8,059	7,539	520
Materials and Supplies	21,300	21,300	0
Capital Outlay	3,575	3,545	30
Other	517	500	17
<i>Total Clerk of Courts</i>	<u>557,104</u>	<u>536,112</u>	<u>20,992</u>
County Court			
Salaries and Wages	335,134	314,830	20,304
Fringe Benefits	184,712	167,222	17,490
Contractual Services	19,525	17,190	2,335
Materials and Supplies	15,271	15,271	0
Other	6,245	6,175	70
<i>Total County Court</i>	<u>560,887</u>	<u>520,688</u>	<u>40,199</u>
Municipal Court			
Salaries and Wages	65,032	64,997	35
Fringe Benefits	32,176	31,354	822
Contractual Services	6,376	5,651	725
<i>Total Municipal Court</i>	<u>103,584</u>	<u>102,002</u>	<u>1,582</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, 2016

	Final Budget	Actual	Variance Positive (Negative)
General Government - Judicial (continued)			
Attorney Fees - Public Defender Attorney Fees	\$903,710	\$773,351	\$130,359
<i>Total General Government - Judicial</i>	<u>7,500,961</u>	<u>6,817,829</u>	<u>683,132</u>
Public Safety			
Coroner's Office			
Salaries and Wages	58,665	58,489	176
Fringe Benefits	28,363	24,217	4,146
Contractual Services	49,062	47,929	1,133
Materials and Supplies	1,500	792	708
Capital Outlay	1,000	0	1,000
Other	500	125	375
<i>Total Coroner's Office</i>	<u>139,090</u>	<u>131,552</u>	<u>7,538</u>
Sheriff			
Salaries and Wages	5,238,905	5,191,638	47,267
Fringe Benefits	2,417,134	2,306,374	110,760
Contractual Services	816,232	785,166	31,066
Materials and Supplies	291,185	289,890	1,295
Capital Outlay	115,702	115,062	640
Other	9,349	9,349	0
<i>Total Sheriff</i>	<u>8,888,507</u>	<u>8,697,479</u>	<u>191,028</u>
Jail			
Contractual Services	791,361	785,746	5,615
Disaster Services			
Contractual Services	60,256	59,821	435
Building Regulation			
Salaries and Wages	310,000	277,200	32,800
Fringe Benefits	113,652	106,221	7,431
Contractual Services	70,567	67,579	2,988
Materials and Supplies	6,536	3,411	3,125
Other	23,182	21,154	2,028
<i>Total Building Regulation</i>	<u>523,937</u>	<u>475,565</u>	<u>48,372</u>
<i>Total Public Safety</i>	<u>10,403,151</u>	<u>10,150,163</u>	<u>252,988</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, 2016

	Final Budget	Actual	Variance Positive (Negative)
Public Works			
Engineer			
Salaries and Wages	\$57,620	\$57,389	\$231
Fringe Benefits	11,017	10,519	498
Contractual Services	526	418	108
Materials and Supplies	1,500	1,366	134
<i>Total Engineer</i>	<u>70,663</u>	<u>69,692</u>	<u>971</u>
Planning Commission			
Salaries and Wages	17,862	16,690	1,172
Fringe Benefits	3,042	2,708	334
Contractual Services	184	167	17
Materials and Supplies	100	12	88
<i>Total Planning Commission</i>	<u>21,188</u>	<u>19,577</u>	<u>1,611</u>
<i>Total Public Works</i>	<u>91,851</u>	<u>89,269</u>	<u>2,582</u>
Health			
Humane Society			
Contractual Services	7,825	7,825	0
Agriculture			
Grant	202,000	202,000	0
Apiary Inspection	3,391	3,208	183
<i>Total Agriculture</i>	<u>205,391</u>	<u>205,208</u>	<u>183</u>
Other Health			
Crippled Children Aid	164,654	164,508	146
<i>Total Health</i>	<u>377,870</u>	<u>377,541</u>	<u>329</u>
Human Services			
Soldier's Relief			
Salaries and Wages	30,000	30,000	0
Fringe Benefits	12,155	10,097	2,058
Contractual Services	410,378	284,059	126,319
Materials and Supplies	6,848	6,655	193
Capital Outlay	40,347	39,900	447
Other	50	50	0
<i>Total Soldier's Relief</i>	<u>499,778</u>	<u>370,761</u>	<u>129,017</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, 2016

	Final Budget	Actual	Variance Positive (Negative)
Human Services (continued)			
Veteran's Services			
Salaries and Wages	\$233,418	\$223,090	\$10,328
Fringe Benefits	103,178	95,175	8,003
Contractual Services	48,514	41,055	7,459
Materials and Supplies	23,000	21,154	1,846
Other	600	557	43
<i>Total Veteran's Services</i>	<u>408,710</u>	<u>381,031</u>	<u>27,679</u>
<i>Total Human Services</i>	<u>908,488</u>	<u>751,792</u>	<u>156,696</u>
Capital Outlay			
Capital Outlay	106,500	80,707	25,793
Intergovernmental			
Contractual Services	2,496	1,985	511
Grants	1,730,800	1,400,467	330,333
<i>Total Intergovernmental</i>	<u>1,733,296</u>	<u>1,402,452</u>	<u>330,844</u>
Debt Service:			
Principal Retirement	157,509	157,509	0
Interest and Fiscal Charges	11,270	11,270	0
<i>Total Debt Service</i>	<u>168,779</u>	<u>168,779</u>	<u>0</u>
<i>Total Expenditures</i>	<u>30,546,581</u>	<u>27,813,729</u>	<u>2,732,852</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,908,090)</u>	<u>5,670,131</u>	<u>7,578,221</u>
<b>Other Financing Sources (Uses)</b>			
Proceeds from the Sale of Capital Assets	1,000	21,145	20,145
Advances In	0	375,209	375,209
Advances Out	0	(1,041,602)	(1,041,602)
Transfers In	287,600	0	(287,600)
Transfers Out	(5,440,808)	(4,646,164)	794,644
<i>Total Other Financing Sources (Uses)</i>	<u>(5,152,208)</u>	<u>(5,291,412)</u>	<u>(139,204)</u>
<i>Net Change in Fund Balance</i>	<u>(7,060,298)</u>	<u>378,719</u>	<u>7,439,017</u>
Fund Balance at Beginning of Year	13,164,610	13,164,610	0
Prior Year Encumbrances Appropriated	225,673	225,673	0
<i>Fund Balance at End of Year</i>	<u><u>\$6,329,985</u></u>	<u><u>\$13,769,002</u></u>	<u><u>\$7,439,017</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, 2016

	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	\$10,921,236	\$437,982	\$1,206,279	\$12,565,497
Cash and Cash Equivalents in Segregated Accounts	400	0	0	400
Receivables:				
Property Taxes	3,412,118	0	0	3,412,118
Payments in Lieu of Taxes	204,006	0	0	204,006
Permissive Motor Vehicle License Tax	39,026	0	0	39,026
Accounts	97,688	0	0	97,688
Intergovernmental	4,920,533	1,367	77,304	4,999,204
Special Assessments	0	195,723	0	195,723
Loans	0	158,229	0	158,229
Materials and Supplies Inventory	474,882	0	0	474,882
Prepaid Items	125,580	0	0	125,580
<i>Total Assets</i>	<u>\$20,195,469</u>	<u>\$793,301</u>	<u>\$1,283,583</u>	<u>\$22,272,353</u>
<b>Liabilities</b>				
Accounts Payable	\$335,683	\$0	\$0	\$335,683
Accrued Wages and Benefits	111,480	0	0	111,480
Contracts Payable	35,275	0	78,898	114,173
Matured Compensated Absences Payable	7,814	0	0	7,814
Interfund Payable	734,085	0	300,000	1,034,085
Intergovernmental Payable	482,707	0	0	482,707
Retainage Payable	39,195	0	26,996	66,191
<i>Total Liabilities</i>	<u>1,746,239</u>	<u>0</u>	<u>405,894</u>	<u>2,152,133</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	2,966,894	0	0	2,966,894
Unavailable Revenue	4,700,645	197,090	46,864	4,944,599
<i>Total Deferred Inflows of Resources</i>	<u>7,667,539</u>	<u>197,090</u>	<u>46,864</u>	<u>7,911,493</u>
<b>Fund Balances</b>				
Nonspendable:				
Inventory	474,882	0	0	474,882
Prepays	125,580	0	0	125,580
Restricted to:				
Court Corrections	2,266,644	0	0	2,266,644
Roads and Bridges	1,179,498	0	0	1,179,498
Court Guardianship	3,357	0	0	3,357
Human Services	214,029	0	0	214,029
Senior Citizens	495,370	0	0	495,370
Sheriff and Jail Safety Purposes	1,428,189	0	0	1,428,189
Mental Health	40,580	0	0	40,580
Tuberculosis Treatment	1,347,049	0	0	1,347,049
Children Services	155,018	0	0	155,018
Debt Service	0	596,211	0	596,211
Capital Outlay	0	0	823,167	823,167
Real Estate Assessment and Delinquent Tax Collection	2,791,087	0	0	2,791,087
Other Purposes	824,111	0	0	824,111
Committed to Capital Outlay	0	0	38,970	38,970
Unassigned (Deficit)	(563,703)	0	(31,312)	(595,015)
<i>Total Fund Balances</i>	<u>10,781,691</u>	<u>596,211</u>	<u>830,825</u>	<u>12,208,727</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$20,195,469</u>	<u>\$793,301</u>	<u>\$1,283,583</u>	<u>\$22,272,353</u>

Muskingum County, Ohio  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2016

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Property Taxes	\$2,931,368	\$0	\$0	\$2,931,368
Special Assessments	0	26,860	0	26,860
Permissive Motor Vehicle License Tax	500,144	0	0	500,144
Charges for Services	2,643,593	0	0	2,643,593
Licenses and Permits	239,642	0	0	239,642
Fines and Forfeitures	429,229	0	0	429,229
Intergovernmental	9,161,375	3,188	1,043,594	10,208,157
Interest	5,401	13,828	0	19,229
Payments in Lieu of Taxes	208,371	0	0	208,371
Rent	0	118,311	0	118,311
Contributions and Donations	42,127	0	0	42,127
Other	188,790	982	24,547	214,319
<i>Total Revenues</i>	<u>16,350,040</u>	<u>163,169</u>	<u>1,068,141</u>	<u>17,581,350</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	1,401,357	0	0	1,401,357
Judicial	281,632	0	0	281,632
Public Safety	2,535,522	0	0	2,535,522
Public Works	6,859,991	0	1,437,603	8,297,594
Health	882,821	0	0	882,821
Human Services	3,892,159	0	70,086	3,962,245
Capital Outlay	0	0	2,756,731	2,756,731
Intergovernmental	1,332,212	0	0	1,332,212
Debt Service:				
Principal Retirement	96,172	1,286,594	0	1,382,766
Interest and Fiscal Charges	28,726	214,064	0	242,790
Issuance Costs	0	12,320	0	12,320
<i>Total Expenditures</i>	<u>17,310,592</u>	<u>1,512,978</u>	<u>4,264,420</u>	<u>23,087,990</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(960,552)</u>	<u>(1,349,809)</u>	<u>(3,196,279)</u>	<u>(5,506,640)</u>
<b>Other Financing Sources (Uses)</b>				
Refunding Bonds Issued	0	560,000	0	560,000
Premium on Refunding Bonds Issued	0	55,425	0	55,425
Proceeds from the Sale of Capital Assets	0	449,880	0	449,880
Transfers In	1,602,307	1,234,262	2,109,161	4,945,730
Payment to Refunded Bond Escrow Agent	0	(603,105)	0	(603,105)
Transfers Out	(309,161)	0	0	(309,161)
<i>Total Other Financing Sources (Uses)</i>	<u>1,293,146</u>	<u>1,696,462</u>	<u>2,109,161</u>	<u>5,098,769</u>
<i>Net Change in Fund Balances</i>	332,594	346,653	(1,087,118)	(407,871)
Fund Balances at Beginning of Year	<u>10,449,097</u>	<u>249,558</u>	<u>1,917,943</u>	<u>12,616,598</u>
<i>Fund Balances at End of Year</i>	<u>\$10,781,691</u>	<u>\$596,211</u>	<u>\$830,825</u>	<u>\$12,208,727</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.

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## **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.

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 and restricted donations 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.

Ohio Peace Officer Training Academy (OPOTA-CPT) Fund - To account for reimbursements from the State of Ohio restricted for mandatory continuing professional training of the sheriff's office.

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, 2016

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$409,935	\$409,935	\$0
Intergovernmental	9,702,541	7,297,107	(2,405,434)
Other	357,247	270,537	(86,710)
<i>Total Revenues</i>	<u>10,469,723</u>	<u>7,977,579</u>	<u>(2,492,144)</u>
<b>Expenditures</b>			
Current:			
Human Services			
Public Assistance			
Salaries and Wages	3,687,000	3,379,745	307,255
Fringe Benefits	1,989,984	1,590,982	399,002
Contractual Services	3,184,191	2,325,253	858,938
Materials and Supplies	68,122	65,635	2,487
Capital Outlay	55,838	49,374	6,464
Other	1,002,915	895,567	107,348
<i>Total Human Services</i>	<u>9,988,050</u>	<u>8,306,556</u>	<u>1,681,494</u>
Debt Service:			
Principal Retirement	4,899	4,899	0
Interest and Fiscal Charges	513	513	0
<i>Total Debt Service</i>	<u>5,412</u>	<u>5,412</u>	<u>0</u>
<i>Total Expenditures</i>	<u>9,993,462</u>	<u>8,311,968</u>	<u>1,681,494</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>476,261</u>	<u>(334,389)</u>	<u>(810,650)</u>
<b>Other Financing Source (Use)</b>			
Transfers In	243,814	243,814	0
Transfers Out	(140,816)	(140,816)	0
<i>Total Other Financing Source (Use)</i>	<u>102,998</u>	<u>102,998</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	579,259	(231,391)	(810,650)
Fund Balance at Beginning of Year	150,625	150,625	0
Prior Year Encumbrances Appropriated	157,744	157,744	0
<i>Fund Balance at End of Year</i>	<u><u>\$887,628</u></u>	<u><u>\$76,978</u></u>	<u><u>(\$810,650)</u></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, 2016

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Property Taxes	\$5,358,179	\$3,530,983	(\$1,827,196)
Charges for Services	22,440	18,864	(3,576)
Intergovernmental	4,140,325	3,472,125	(668,200)
Interest	0	21,450	21,450
Payments in Lieu of Taxes	36,050	11,703	(24,347)
Contributions and Donations	15,000	11,528	(3,472)
Other	58,513	82,071	23,558
<i>Total Revenues</i>	<u>9,630,507</u>	<u>7,148,724</u>	<u>(2,481,783)</u>
<b>Expenditures</b>			
Current:			
Human Services			
Starlight School			
Salaries and Wages	5,643,825	3,716,707	1,927,118
Fringe Benefits	2,769,860	1,473,120	1,296,740
Contractual Services	7,187,791	2,530,120	4,657,671
Materials and Supplies	106,171	72,910	33,261
Capital Outlay	642,000	98,172	543,828
<i>Total Expenditures</i>	<u>16,349,647</u>	<u>7,891,029</u>	<u>8,458,618</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(6,719,140)</u>	<u>(742,305)</u>	<u>5,976,835</u>
<b>Other Financing Source</b>			
Transfers In	250,000	0	(250,000)
<i>Net Change in Fund Balance</i>	(6,469,140)	(742,305)	5,726,835
Fund Balance at Beginning of Year	25,697,494	25,697,494	0
Prior Year Encumbrances Appropriated	271,279	271,279	0
<i>Fund Balance at End of Year</i>	<u><u>\$19,499,633</u></u>	<u><u>\$25,226,468</u></u>	<u><u>\$5,726,835</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, 2016

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Property Taxes	\$2,900,000	\$2,954,988	\$54,988
Charges for Services	2,598,220	1,525,164	(1,073,056)
Intergovernmental	1,936,500	3,066,644	1,130,144
Payments in Lieu of Taxes	9,000	6,880	(2,120)
Contributions and Donations	800	5,548	4,748
Other	49,611	40,781	(8,830)
<i>Total Revenues</i>	<u>7,494,131</u>	<u>7,600,005</u>	<u>105,874</u>
<b>Expenditures</b>			
Current:			
Human Services			
Children Services			
Salaries and Wages	3,560,000	3,473,694	86,306
Fringe Benefits	1,752,934	1,507,126	245,808
Contractual Services	3,306,011	2,373,103	932,908
Materials and Supplies	219,378	158,835	60,543
Capital Outlay	56,386	23,206	33,180
Other	1,066,258	866,880	199,378
<i>Total Expenditures</i>	<u>9,960,967</u>	<u>8,402,844</u>	<u>1,558,123</u>
<i>Net Change in Fund Balance</i>	(2,466,836)	(802,839)	1,663,997
Fund Balance at Beginning of Year	5,666,303	5,666,303	0
Prior Year Encumbrances Appropriated	461,724	461,724	0
<i>Fund Balance at End of Year</i>	<u>\$3,661,191</u>	<u>\$5,325,188</u>	<u>\$1,663,997</u>

Muskingum County, Ohio  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2016

	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	\$188,032	\$150,501	\$20,118	\$2,357,684	\$0
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	131,336
Permissive Motor Vehicle License Tax	0	0	0	0	0
Accounts	0	0	0	0	0
Intergovernmental	4,218	366,756	0	0	0
Materials and Supplies Inventory	805	7,503	0	0	0
Prepaid Items	1,481	29,073	0	7,001	0
<i>Total Assets</i>	<u>\$194,536</u>	<u>\$553,833</u>	<u>\$20,118</u>	<u>\$2,364,685</u>	<u>\$131,336</u>
<b>Liabilities</b>					
Accounts Payable	\$692	\$3,229	\$0	\$15,321	\$0
Accrued Wages and Benefits	2,063	30,222	0	5,821	0
Contracts Payable	0	0	0	35,275	0
Matured Compensated Absences Payable	0	7,814	0	0	0
Interfund Payable	0	277,393	0	0	0
Intergovernmental Payable	1,038	21,479	0	4,454	0
Retainage Payable	0	0	0	39,195	0
<i>Total Liabilities</i>	<u>3,793</u>	<u>340,137</u>	<u>0</u>	<u>100,066</u>	<u>0</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes	0	0	0	0	0
Unavailable Revenue	0	337,698	0	0	131,336
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>337,698</u>	<u>0</u>	<u>0</u>	<u>131,336</u>
<b>Fund Balances</b>					
Nonspendable:					
Inventory	805	7,503	0	0	0
Prepays	1,481	29,073	0	7,001	0
Restricted to:					
Court Corrections	0	0	0	0	0
Roads and Bridges	0	0	0	0	0
Court Guardianship	0	0	0	0	0
Human Services	0	0	0	0	0
Senior Citizens	0	0	0	0	0
Sheriff and Jail Safety Purposes	0	0	0	0	0
Mental Health	0	0	0	0	0
Tuberculosis Treatment	0	0	0	0	0
Children Services	0	0	20,118	0	0
Real Estate Assessment and Delinquent Tax Collection	0	0	0	2,257,618	0
Other Purposes	188,457	0	0	0	0
Unassigned (Deficit)	0	(160,578)	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>190,743</u>	<u>(124,002)</u>	<u>20,118</u>	<u>2,264,619</u>	<u>0</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$194,536</u>	<u>\$553,833</u>	<u>\$20,118</u>	<u>\$2,364,685</u>	<u>\$131,336</u>

(continued)

Muskingum County, Ohio  
Combining Balance Sheet  
Nonmajor Special Revenue Funds (Continued)  
December 31, 2016

	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	\$9,721	\$12,443	\$541,638	\$69,866	\$214,029
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	0	0	0	0	0
Intergovernmental	20,407	0	0	5,135	0
Materials and Supplies Inventory	264	0	0	0	0
Prepaid Items	3,010	0	1,583	1,040	0
<i>Total Assets</i>	<u>\$33,402</u>	<u>\$12,443</u>	<u>\$543,221</u>	<u>\$76,041</u>	<u>\$214,029</u>
<b>Liabilities</b>					
Accounts Payable	\$0	\$0	\$3,631	\$2,500	\$0
Accrued Wages and Benefits	1,311	0	1,931	0	0
Contracts Payable	0	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0	0
Interfund Payable	17,185	0	0	75,000	0
Intergovernmental Payable	923	305	2,607	0	0
Retainage Payable	0	0	0	0	0
<i>Total Liabilities</i>	<u>19,419</u>	<u>305</u>	<u>8,169</u>	<u>77,500</u>	<u>0</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes	0	0	0	0	0
Unavailable Revenue	18,004	0	0	2,312	0
<i>Total Deferred Inflows of Resources</i>	<u>18,004</u>	<u>0</u>	<u>0</u>	<u>2,312</u>	<u>0</u>
<b>Fund Balances</b>					
Nonspendable:					
Inventory	264	0	0	0	0
Prepays	3,010	0	1,583	1,040	0
Restricted to:					
Court Corrections	0	0	0	0	0
Roads and Bridges	0	0	0	0	0
Court Guardianship	0	0	0	0	0
Human Services	0	0	0	0	214,029
Senior Citizens	0	0	0	0	0
Sheriff and Jail Safety Purposes	0	0	0	0	0
Mental Health	0	0	0	0	0
Tuberculosis Treatment	0	0	0	0	0
Children Services	0	0	0	0	0
Real Estate Assessment and Delinquent Tax Collection	0	0	533,469	0	0
Other Purposes	0	12,138	0	0	0
Unassigned (Deficit)	(7,295)	0	0	(4,811)	0
<i>Total Fund Balances (Deficit)</i>	<u>(4,021)</u>	<u>12,138</u>	<u>535,052</u>	<u>(3,771)</u>	<u>214,029</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$33,402</u>	<u>\$12,443</u>	<u>\$543,221</u>	<u>\$76,041</u>	<u>\$214,029</u>

Tuberculosis Clinic	Block Grants	County Courts	Community Correction	Home Detention (Electronic Monitor)	Marriage License	Political Subdivision Housing
\$1,349,693	\$34,219	\$2,247,119	\$5,085	\$172,359	\$1,010	\$54,389
400	0	0	0	0	0	0
679,112	0	0	0	0	0	0
1,326	0	0	0	0	0	0
0	0	0	0	0	0	0
2,160	0	9,275	0	23,570	0	551
46,450	1,484,746	0	125,413	22,032	0	0
14,531	243	0	0	0	0	0
5,802	839	23,818	0	1,334	0	0
<u>\$2,099,474</u>	<u>\$1,520,047</u>	<u>\$2,280,212</u>	<u>\$130,498</u>	<u>\$219,295</u>	<u>\$1,010</u>	<u>\$54,940</u>
\$3,212	\$66,242	\$3,686	\$0	\$9,158	\$1,010	\$0
4,673	1,257	0	3,674	2,118	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	362,854	0	0	0	0	0
3,548	397,485	75	2,624	1,490	0	0
0	0	0	0	0	0	0
<u>11,433</u>	<u>827,838</u>	<u>3,761</u>	<u>6,298</u>	<u>12,766</u>	<u>1,010</u>	<u>0</u>
588,401	0	0	0	0	0	0
132,258	1,082,146	9,275	62,706	34,586	0	0
<u>720,659</u>	<u>1,082,146</u>	<u>9,275</u>	<u>62,706</u>	<u>34,586</u>	<u>0</u>	<u>0</u>
14,531	243	0	0	0	0	0
5,802	839	23,818	0	1,334	0	0
0	0	2,243,358	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	0	0
0	0	0	61,494	170,609	0	0
0	0	0	0	0	0	0
1,347,049	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	54,940
0	(391,019)	0	0	0	0	0
<u>1,367,382</u>	<u>(389,937)</u>	<u>2,267,176</u>	<u>61,494</u>	<u>171,943</u>	<u>0</u>	<u>54,940</u>
<u>\$2,099,474</u>	<u>\$1,520,047</u>	<u>\$2,280,212</u>	<u>\$130,498</u>	<u>\$219,295</u>	<u>\$1,010</u>	<u>\$54,940</u>

(continued)

Muskingum County, Ohio  
Combining Balance Sheet  
Nonmajor Special Revenue Funds (Continued)  
December 31, 2016

	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	\$275,460	\$1,861	\$108,959	\$867	\$512,950
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Property Taxes	0	0	0	0	811,693
Payments in Lieu of Taxes	0	0	0	0	1,611
Permissive Motor Vehicle License Tax	0	0	0	0	0
Accounts	896	0	4,545	0	0
Intergovernmental	0	0	0	0	38,039
Materials and Supplies Inventory	0	0	0	0	0
Prepaid Items	0	0	0	0	8,048
<i>Total Assets</i>	<u>\$276,356</u>	<u>\$1,861</u>	<u>\$113,504</u>	<u>\$867</u>	<u>\$1,372,341</u>
<b>Liabilities</b>					
Accounts Payable	\$1,053	\$0	\$4,545	\$0	\$0
Accrued Wages and Benefits	0	0	0	0	10,202
Contracts Payable	0	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0	0
Interfund Payable	0	0	0	0	0
Intergovernmental Payable	0	0	0	0	7,378
Retainage Payable	0	0	0	0	0
<i>Total Liabilities</i>	<u>1,053</u>	<u>0</u>	<u>4,545</u>	<u>0</u>	<u>17,580</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes	0	0	0	0	703,991
Unavailable Revenue	896	0	0	0	147,352
<i>Total Deferred Inflows of Resources</i>	<u>896</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>851,343</u>
<b>Fund Balances</b>					
Nonspendable:					
Inventory	0	0	0	0	0
Prepays	0	0	0	0	8,048
Restricted to:					
Court Corrections	0	0	0	0	0
Roads and Bridges	0	0	0	0	0
Court Guardianship	0	0	0	0	0
Human Services	0	0	0	0	0
Senior Citizens	0	0	0	0	495,370
Sheriff and Jail Safety Purposes	0	1,861	108,959	0	0
Mental Health	0	0	0	0	0
Tuberculosis Treatment	0	0	0	0	0
Children Services	0	0	0	0	0
Real Estate Assessment and Delinquent Tax Collection	0	0	0	0	0
Other Purposes	274,407	0	0	867	0
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>274,407</u>	<u>1,861</u>	<u>108,959</u>	<u>867</u>	<u>503,418</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$276,356</u>	<u>\$1,861</u>	<u>\$113,504</u>	<u>\$867</u>	<u>\$1,372,341</u>

Felony Delinquent Care and Custody	Drug Law Enforcement	Indigent Guardianship	Victim of Criminals	Sheriff Commissary	Children Services Christmas	Mental Health Levy	Sheriff Levy
\$280,941	\$20,548	\$3,357	\$1,438	\$154,980	\$140,040	\$40,580	\$314,289
0	0	0	0	0	0	0	0
0	0	0	0	0	0	1,361,880	559,433
0	0	0	0	0	0	2,961	1,386
0	0	0	0	0	0	0	0
0	122	0	0	14,214	0	0	0
86,735	0	0	38,409	0	0	59,249	21,326
0	0	0	0	0	0	0	0
1,469	0	0	0	1,343	0	0	4,209
<u>\$369,145</u>	<u>\$20,670</u>	<u>\$3,357</u>	<u>\$39,847</u>	<u>\$170,537</u>	<u>\$140,040</u>	<u>\$1,464,670</u>	<u>\$900,643</u>
\$2,860	\$0	\$0	\$0	\$30,439	\$5,140	\$0	\$0
3,368	0	0	1,679	406	0	0	6,919
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
1,653	0	0	0	0	0	0	0
2,407	0	0	259	2,326	0	0	5,709
0	0	0	0	0	0	0	0
<u>10,288</u>	<u>0</u>	<u>0</u>	<u>1,938</u>	<u>33,171</u>	<u>5,140</u>	<u>0</u>	<u>12,628</u>
0	0	0	0	0	0	1,185,506	488,996
86,735	122	0	23,012	6,565	0	238,584	93,149
<u>86,735</u>	<u>122</u>	<u>0</u>	<u>23,012</u>	<u>6,565</u>	<u>0</u>	<u>1,424,090</u>	<u>582,145</u>
0	0	0	0	0	0	0	0
1,469	0	0	0	1,343	0	0	4,209
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	3,357	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
270,653	20,548	0	14,897	129,458	0	0	301,661
0	0	0	0	0	0	40,580	0
0	0	0	0	0	0	0	0
0	0	0	0	0	134,900	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
<u>272,122</u>	<u>20,548</u>	<u>3,357</u>	<u>14,897</u>	<u>130,801</u>	<u>134,900</u>	<u>40,580</u>	<u>305,870</u>
<u>\$369,145</u>	<u>\$20,670</u>	<u>\$3,357</u>	<u>\$39,847</u>	<u>\$170,537</u>	<u>\$140,040</u>	<u>\$1,464,670</u>	<u>\$900,643</u>

(continued)

Muskingum County, Ohio  
Combining Balance Sheet  
Nonmajor Special Revenue Funds (Continued)  
December 31, 2016

	Motor Vehicle and Gasoline Tax	Law Library Resources	Juvenile Detention	Concealed Weapon
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$953,559	\$142,667	\$23,286	\$33,191
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	39,026	0	0	0
Accounts	41,284	0	0	1,071
Intergovernmental	2,581,598	0	0	0
Materials and Supplies Inventory	451,496	40	0	0
Prepaid Items	34,192	134	0	249
<i>Total Assets</i>	<u>\$4,101,155</u>	<u>\$142,841</u>	<u>\$23,286</u>	<u>\$34,511</u>
<b>Liabilities</b>				
Accounts Payable	\$169,630	\$12,648	\$0	\$0
Accrued Wages and Benefits	33,119	130	0	803
Contracts Payable	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0
Interfund Payable	0	0	0	0
Intergovernmental Payable	24,717	93	0	2,569
Retainage Payable	0	0	0	0
<i>Total Liabilities</i>	<u>227,466</u>	<u>12,871</u>	<u>0</u>	<u>3,372</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	0	0	0	0
Unavailable Revenue	2,208,503	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>2,208,503</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>				
Nonspendable:				
Inventory	451,496	40	0	0
Prepays	34,192	134	0	249
Restricted to:				
Court Corrections	0	0	23,286	0
Roads and Bridges	1,179,498	0	0	0
Court Guardianship	0	0	0	0
Human Services	0	0	0	0
Senior Citizens	0	0	0	0
Sheriff and Jail Safety Purposes	0	0	0	30,890
Mental Health	0	0	0	0
Tuberculosis Treatment	0	0	0	0
Children Services	0	0	0	0
Real Estate Assessment and Delinquent Tax Collection	0	0	0	0
Other Purposes	0	129,796	0	0
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>1,665,186</u>	<u>129,970</u>	<u>23,286</u>	<u>31,139</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$4,101,155</u>	<u>\$142,841</u>	<u>\$23,286</u>	<u>\$34,511</u>



Wireless 911	OPOTA- CPT	Brandywine Loop Extension	Total Nonmajor Special Revenue Funds
\$313,507	\$7,344	\$163,506	\$10,921,236
0	0	0	400
0	0	0	3,412,118
0	0	65,386	204,006
0	0	0	39,026
0	0	0	97,688
0	20,020	0	4,920,533
0	0	0	474,882
955	0	0	125,580
<u>\$314,462</u>	<u>\$27,364</u>	<u>\$228,892</u>	<u>\$20,195,469</u>
\$687	\$0	\$0	\$335,683
1,784	0	0	111,480
0	0	0	35,275
0	0	0	7,814
0	0	0	734,085
1,221	0	0	482,707
0	0	0	39,195
<u>3,692</u>	<u>0</u>	<u>0</u>	<u>1,746,239</u>
0	0	0	2,966,894
0	20,020	65,386	4,700,645
<u>0</u>	<u>20,020</u>	<u>65,386</u>	<u>7,667,539</u>
0	0	0	474,882
955	0	0	125,580
0	0	0	2,266,644
0	0	0	1,179,498
0	0	0	3,357
0	0	0	214,029
0	0	0	495,370
309,815	7,344	0	1,428,189
0	0	0	40,580
0	0	0	1,347,049
0	0	0	155,018
0	0	0	2,791,087
0	0	163,506	824,111
0	0	0	(563,703)
<u>310,770</u>	<u>7,344</u>	<u>163,506</u>	<u>10,781,691</u>
<u>\$314,462</u>	<u>\$27,364</u>	<u>\$228,892</u>	<u>\$20,195,469</u>

Muskingum County, Ohio  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2016

	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	36,698	345,257	0	967,807
Licenses and Permits	134,770	0	0	0
Fines and Forfeitures	1,212	0	0	0
Intergovernmental	0	2,034,009	0	0
Interest	0	0	52	0
Payments in Lieu of Taxes	0	0	0	0
Contributions and Donations	0	0	43	0
Other	0	2,958	0	50,600
<i>Total Revenues</i>	<u>172,680</u>	<u>2,382,224</u>	<u>95</u>	<u>1,018,407</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	1,144,370
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	159,482	0	0	0
Human Services	0	2,963,141	0	0
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	0	3,289	0	0
Interest and Fiscal Charges	0	347	0	0
<i>Total Expenditures</i>	<u>159,482</u>	<u>2,966,777</u>	<u>0</u>	<u>1,144,370</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>13,198</u>	<u>(584,553)</u>	<u>95</u>	<u>(125,963)</u>
<b>Other Financing Source (Use)</b>				
Transfers In	1,170	759,403	0	3,489
Transfers Out	0	0	0	0
<i>Total Other Financing Source (Use)</i>	<u>1,170</u>	<u>759,403</u>	<u>0</u>	<u>3,489</u>
<i>Net Change in Fund Balances</i>	14,368	174,850	95	(122,474)
Fund Balances (Deficit) at				
Beginning of Year	<u>176,375</u>	<u>(298,852)</u>	<u>20,023</u>	<u>2,387,093</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u><u>\$190,743</u></u>	<u><u>(\$124,002)</u></u>	<u><u>\$20,118</u></u>	<u><u>\$2,264,619</u></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	\$582,159
0	0	0	0	0	0	0
0	0	5,450	311,860	0	0	42,101
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	101,286	0	0	154,807	5,565	209,839
0	0	0	0	0	0	0
133,153	0	0	0	0	0	1,376
0	0	0	0	0	0	0
0	330	0	85,695	0	0	17,675
<u>133,153</u>	<u>101,616</u>	<u>5,450</u>	<u>397,555</u>	<u>154,807</u>	<u>5,565</u>	<u>853,150</u>
0	0	0	256,987	0	0	0
0	0	2,511	0	0	0	0
0	159,271	0	0	161,269	0	0
845,539	0	0	0	0	0	0
0	0	0	0	0	0	702,895
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>159,271</u>	<u>2,511</u>	<u>256,987</u>	<u>161,269</u>	<u>0</u>	<u>702,895</u>
<u>(712,386)</u>	<u>(57,655)</u>	<u>2,939</u>	<u>140,568</u>	<u>(6,462)</u>	<u>5,565</u>	<u>150,255</u>
712,386	59,585	0	1,583	0	0	3,805
0	0	0	0	0	0	0
<u>712,386</u>	<u>59,585</u>	<u>0</u>	<u>1,583</u>	<u>0</u>	<u>0</u>	<u>3,805</u>
0	1,930	2,939	142,151	(6,462)	5,565	154,060
0	(5,951)	9,199	392,901	2,691	208,464	1,213,322
<u>\$0</u>	<u>(\$4,021)</u>	<u>\$12,138</u>	<u>\$535,052</u>	<u>(\$3,771)</u>	<u>\$214,029</u>	<u>\$1,367,382</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, 2016

	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	59,300	222,173	0	156,877
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	132,592	0	0
Intergovernmental	354,868	0	250,828	44,066
Interest	0	3,310	0	0
Payments in Lieu of Taxes	0	0	0	0
Contributions and Donations	0	0	0	0
Other	60	0	0	0
<i>Total Revenues</i>	<u>414,228</u>	<u>358,075</u>	<u>250,828</u>	<u>200,943</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	132,935	0	0
Public Safety	0	0	251,329	204,402
Public Works	778,169	0	0	0
Health	0	0	0	0
Human Services	0	0	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>778,169</u>	<u>132,935</u>	<u>251,329</u>	<u>204,402</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(363,941)</u>	<u>225,140</u>	<u>(501)</u>	<u>(3,459)</u>
<b>Other Financing Source (Use)</b>				
Transfers In	743	299	0	1,334
Transfers Out	0	0	0	0
<i>Total Other Financing Source (Use)</i>	<u>743</u>	<u>299</u>	<u>0</u>	<u>1,334</u>
<i>Net Change in Fund Balances</i>	(363,198)	225,439	(501)	(2,125)
Fund Balances (Deficit) at Beginning of Year	<u>(26,739)</u>	<u>2,041,737</u>	<u>61,995</u>	<u>174,068</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u>(\$389,937)</u>	<u>\$2,267,176</u>	<u>\$61,494</u>	<u>\$171,943</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
20,444	0	0	0	0
0	12,217	22,933	1,066	75,479
0	0	10,298	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	24,938
0	0	0	0	0
<u>20,444</u>	<u>12,217</u>	<u>33,231</u>	<u>1,066</u>	<u>100,417</u>
0	0	0	0	0
0	0	0	0	0
0	0	0	0	95,491
0	0	0	0	0
20,444	0	0	0	0
0	0	16,842	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>20,444</u>	<u>0</u>	<u>16,842</u>	<u>0</u>	<u>95,491</u>
<u>0</u>	<u>12,217</u>	<u>16,389</u>	<u>1,066</u>	<u>4,926</u>
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	12,217	16,389	1,066	4,926
0	42,723	258,018	795	104,033
<u>\$0</u>	<u>\$54,940</u>	<u>\$274,407</u>	<u>\$1,861</u>	<u>\$108,959</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, 2016

	Legal Aid Society	Senior Citizens Levy	Felony Delinquent Care and Custody	Drug Law Enforcement
<b>Revenues</b>				
Property Taxes	\$0	\$696,415	\$0	\$0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	92	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	3,070
Intergovernmental	0	81,468	385,648	0
Interest	0	0	0	0
Payments in Lieu of Taxes	0	1,671	0	0
Contributions and Donations	0	0	0	0
Other	0	0	0	10,763
<i>Total Revenues</i>	<u>92</u>	<u>779,554</u>	<u>385,648</u>	<u>13,833</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	340,528	3,000
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	889,665	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>889,665</u>	<u>340,528</u>	<u>3,000</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>92</u>	<u>(110,111)</u>	<u>45,120</u>	<u>10,833</u>
<b>Other Financing Source (Use)</b>				
Transfers In	0	10,049	1,469	0
Transfers Out	0	0	0	0
<i>Total Other Financing Source (Use)</i>	<u>0</u>	<u>10,049</u>	<u>1,469</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	92	(100,062)	46,589	10,833
Fund Balances (Deficit) at				
Beginning of Year	<u>775</u>	<u>603,480</u>	<u>225,533</u>	<u>9,715</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u>\$867</u>	<u>\$503,418</u>	<u>\$272,122</u>	<u>\$20,548</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	\$1,171,052	\$481,742
0	0	0	0	0	0
11,500	0	484,478	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	66,579	0	0	135,995	42,979
0	0	0	0	0	0
0	0	0	0	3,062	1,430
0	0	0	12,885	0	0
121	0	0	0	0	0
<u>11,621</u>	<u>66,579</u>	<u>484,478</u>	<u>12,885</u>	<u>1,310,109</u>	<u>526,151</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	87,669	466,887	0	0	475,519
0	0	0	0	0	0
0	0	0	0	0	0
12,795	0	0	9,716	0	0
0	0	0	0	1,332,212	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>12,795</u>	<u>87,669</u>	<u>466,887</u>	<u>9,716</u>	<u>1,332,212</u>	<u>475,519</u>
<u>(1,174)</u>	<u>(21,090)</u>	<u>17,591</u>	<u>3,169</u>	<u>(22,103)</u>	<u>50,632</u>
0	19,159	305	0	0	4,209
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>19,159</u>	<u>305</u>	<u>0</u>	<u>0</u>	<u>4,209</u>
(1,174)	(1,931)	17,896	3,169	(22,103)	54,841
<u>4,531</u>	<u>16,828</u>	<u>112,905</u>	<u>131,731</u>	<u>62,683</u>	<u>251,029</u>
<u>\$3,357</u>	<u>\$14,897</u>	<u>\$130,801</u>	<u>\$134,900</u>	<u>\$40,580</u>	<u>\$305,870</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, 2016

	Motor Vehicle and Gasoline Tax	Law Library Resources	Juvenile Detention
<b>Revenues</b>			
Property Taxes	\$0	\$0	\$0
Permissive Motor Vehicle License Tax	500,144	0	0
Charges for Services	0	0	0
Licenses and Permits	4,000	0	0
Fines and Forfeitures	57,908	122,752	0
Intergovernmental	5,093,610	0	6,043
Interest	2,039	0	0
Payments in Lieu of Taxes	0	0	0
Contributions and Donations	4,261	0	0
Other	20,533	55	0
<i>Total Revenues</i>	<u>5,682,495</u>	<u>122,807</u>	<u>6,043</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	137,715	8,471
Public Safety	0	0	0
Public Works	5,236,283	0	0
Health	0	0	0
Human Services	0	0	0
Intergovernmental	0	0	0
Debt Service:			
Principal Retirement	57,883	0	0
Interest and Fiscal Charges	2,941	0	0
<i>Total Expenditures</i>	<u>5,297,107</u>	<u>137,715</u>	<u>8,471</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>385,388</u>	<u>(14,908)</u>	<u>(2,428)</u>
<b>Other Financing Source (Use)</b>			
Transfers In	22,035	80	0
Transfers Out	(309,161)	0	0
<i>Total Other Financing Source (Use)</i>	<u>(287,126)</u>	<u>80</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	98,262	(14,828)	(2,428)
Fund Balances (Deficit) at			
Beginning of Year	<u>1,566,924</u>	<u>144,798</u>	<u>25,714</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u>\$1,665,186</u>	<u>\$129,970</u>	<u>\$23,286</u>



Concealed Weapon	Wireless 911	OPOTA- CPT	Brandywine Loop Extension	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$2,931,368
0	0	0	0	500,144
0	0	0	0	2,643,593
80,428	0	0	0	239,642
0	0	0	0	429,229
0	176,447	7,040	0	9,161,375
0	0	0	0	5,401
0	0	0	67,679	208,371
0	0	0	0	42,127
0	0	0	0	188,790
<u>80,428</u>	<u>176,447</u>	<u>7,040</u>	<u>67,679</u>	<u>16,350,040</u>
0	0	0	0	1,401,357
0	0	0	0	281,632
81,413	205,834	2,910	0	2,535,522
0	0	0	0	6,859,991
0	0	0	0	882,821
0	0	0	0	3,892,159
0	0	0	0	1,332,212
0	0	0	35,000	96,172
0	0	0	25,438	28,726
<u>81,413</u>	<u>205,834</u>	<u>2,910</u>	<u>60,438</u>	<u>17,310,592</u>
<u>(985)</u>	<u>(29,387)</u>	<u>4,130</u>	<u>7,241</u>	<u>(960,552)</u>
249	955	0	0	1,602,307
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(309,161)</u>
<u>249</u>	<u>955</u>	<u>0</u>	<u>0</u>	<u>1,293,146</u>
(736)	(28,432)	4,130	7,241	332,594
<u>31,875</u>	<u>339,202</u>	<u>3,214</u>	<u>156,265</u>	<u>10,449,097</u>
<u>\$31,139</u>	<u>\$310,770</u>	<u>\$7,344</u>	<u>\$163,506</u>	<u>\$10,781,691</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, 2016

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$24,570	\$32,480	\$7,910
Licenses and Permits	118,300	134,770	16,470
Fines and Forfeitures	1,000	1,212	212
Other	1,170	1,170	0
<i>Total Revenues</i>	<u>145,040</u>	<u>169,632</u>	<u>24,592</u>
<b>Expenditures</b>			
Current:			
Health			
Animal Control			
Salaries and Wages	100,918	93,372	7,546
Fringe Benefits	45,629	37,402	8,227
Contractual Services	18,385	14,078	4,307
Materials and Supplies	18,567	14,188	4,379
Capital Outlay	2,605	992	1,613
Other	2,957	2,286	671
<i>Total Expenditures</i>	<u>189,061</u>	<u>162,318</u>	<u>26,743</u>
<i>Net Change in Fund Balance</i>	(44,021)	7,314	51,335
Fund Balance at Beginning of Year	178,511	178,511	0
Prior Year Encumbrances Appropriated	984	984	0
<i>Fund Balance at End of Year</i>	<u><u>\$135,474</u></u>	<u><u>\$186,809</u></u>	<u><u>\$51,335</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, 2016

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$479,800	\$345,210	(\$134,590)
Intergovernmental	2,473,090	2,034,009	(439,081)
Other	26,187	21,545	(4,642)
<i>Total Revenues</i>	<u>2,979,077</u>	<u>2,400,764</u>	<u>(578,313)</u>
<b>Expenditures</b>			
Current:			
Human Services			
Child Support Enforcement			
Salaries and Wages	1,699,700	1,561,256	138,444
Fringe Benefits	942,577	672,930	269,647
Contractual Services	803,397	732,040	71,357
Materials and Supplies	55,000	43,897	11,103
Capital Outlay	36,816	21,496	15,320
Other	62,300	60,862	1,438
<i>Total Human Services</i>	<u>3,599,790</u>	<u>3,092,481</u>	<u>507,309</u>
Debt Service:			
Principal Retirement	3,289	3,289	0
Interest and Fiscal Charges	347	347	0
<i>Total Debt Service</i>	<u>3,636</u>	<u>3,636</u>	<u>0</u>
<i>Total Expenditures</i>	<u>3,603,426</u>	<u>3,096,117</u>	<u>507,309</u>
<i>Excess of Revenues Under Expenditures</i>	(624,349)	(695,353)	(71,004)
<b>Other Financing Source</b>			
Transfers In	740,816	740,816	0
<i>Net Change in Fund Balance</i>	116,467	45,463	(71,004)
Fund Balance (Deficit) at Beginning of Year	(17,544)	(17,544)	0
Prior Year Encumbrances Appropriated	41,949	41,949	0
<i>Fund Balance at End of Year</i>	<u><u>\$140,872</u></u>	<u><u>\$69,868</u></u>	<u><u>(\$71,004)</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, 2016

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Interest	\$94	\$51	(\$43)
Contributions and Donations	0	43	43
<i>Total Revenues</i>	<u>94</u>	<u>94</u>	<u>0</u>
<b>Expenditures</b>			
Current:			
Human Services			
Childrens' Services Trust Fund			
Materials and Supplies	20,000	0	20,000
<i>Net Change in Fund Balance</i>	(19,906)	94	20,000
Fund Balance at Beginning of Year	<u>20,019</u>	<u>20,019</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$113</u></u>	<u><u>\$20,113</u></u>	<u><u>\$20,000</u></u>

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, 2016

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$924,550	\$967,807	\$43,257
Fines and Forfeitures	400	0	(400)
Other	3,489	54,089	50,600
<i>Total Revenues</i>	<u>928,439</u>	<u>1,021,896</u>	<u>93,457</u>
<b>Expenditures</b>			
Current:			
General Government - Legislative and Executive			
County Auditor			
Salaries and Wages	380,302	301,797	78,505
Fringe Benefits	167,911	131,842	36,069
Contractual Services	726,271	672,930	53,341
Materials and Supplies	7,950	6,318	1,632
Capital Outlay	12,000	940	11,060
<i>Total Expenditures</i>	<u>1,294,434</u>	<u>1,113,827</u>	<u>180,607</u>
<i>Net Change in Fund Balance</i>	(365,995)	(91,931)	274,064
Fund Balance at Beginning of Year	2,222,703	2,222,703	0
Prior Year Encumbrances Appropriated	<u>176,883</u>	<u>176,883</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$2,033,591</u></u>	<u><u>\$2,307,655</u></u>	<u><u>\$274,064</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, 2016

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Payments in Lieu of Taxes	\$133,153	\$133,153	\$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>(712,386)</u>	<u>(712,386)</u>	<u>0</u>
<b>Other Financing Source (Use)</b>			
Transfers In	845,539	712,386	(133,153)
Transfers Out	<u>(133,153)</u>	<u>0</u>	<u>133,153</u>
<i>Total Other Financing Source (Use)</i>	<u>712,386</u>	<u>712,386</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0
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>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</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, 2016

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$133,929	\$101,333	(\$32,596)
Other	1,035	1,165	130
<i>Total Revenues</i>	<u>134,964</u>	<u>102,498</u>	<u>(32,466)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Miscellaneous Federal Grants			
Salaries and Wages	66,500	66,132	368
Fringe Benefits	46,220	44,817	1,403
Contractual Services	40,105	34,680	5,425
Materials and Supplies	12,000	2,327	9,673
Capital Outlay	9,465	9,302	163
Other	3,450	2,371	1,079
<i>Total Expenditures</i>	<u>177,740</u>	<u>159,629</u>	<u>18,111</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(42,776)</u>	<u>(57,131)</u>	<u>(14,355)</u>
<b>Other Financing Sources</b>			
Advances In	0	5,400	5,400
Transfers In	72,105	58,750	(13,355)
<i>Total Other Financing Sources</i>	<u>72,105</u>	<u>64,150</u>	<u>(7,955)</u>
<i>Net Change in Fund Balance</i>	29,329	7,019	(22,310)
Fund Balance at Beginning of Year	325	325	0
Prior Year Encumbrances Appropriated	1,711	1,711	0
<i>Fund Balance at End of Year</i>	<u>\$31,365</u>	<u>\$9,055</u>	<u>(\$22,310)</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, 2016

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$6,000	\$5,250	(\$750)
<b>Expenditures</b>			
Current:			
General Government - Judicial			
Domestic Relations Court			
Salaries and Wages	6,000	2,175	3,825
Fringe Benefits	975	31	944
<i>Total Expenditures</i>	<u>6,975</u>	<u>2,206</u>	<u>4,769</u>
<i>Net Change in Fund Balance</i>	(975)	3,044	4,019
Fund Balance at Beginning of Year	<u>8,699</u>	<u>8,699</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$7,724</u></u>	<u><u>\$11,743</u></u>	<u><u>\$4,019</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, 2016

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$255,000	\$311,860	\$56,860
Other	21,583	86,263	64,680
<i>Total Revenues</i>	<u>276,583</u>	<u>398,123</u>	<u>121,540</u>
<b>Expenditures</b>			
Current:			
General Government - Legislative and Executive			
DRETAC			
Salaries and Wages	170,923	157,519	13,404
Fringe Benefits	34,351	26,976	7,375
Contractual Services	90,000	77,303	12,697
Materials and Supplies	1,000	0	1,000
Capital Outlay	1,000	0	1,000
Other	21,130	2,840	18,290
<i>Total Expenditures</i>	<u>318,404</u>	<u>264,638</u>	<u>53,766</u>
<i>Net Change in Fund Balance</i>	(41,821)	133,485	175,306
Fund Balance at Beginning of Year	406,628	406,628	0
Prior Year Encumbrances Appropriated	<u>233</u>	<u>233</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$365,040</u></u>	<u><u>\$540,346</u></u>	<u><u>\$175,306</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, 2016

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$367,580	\$208,528	(\$159,052)
<b>Expenditures</b>			
Current:			
Public Safety			
Homeland Security			
Fringe Benefits	5,000	0	5,000
Contractual Services	189,135	147,717	41,418
Materials and Supplies	113,080	48,080	65,000
Capital Outlay	67,679	27,679	40,000
<i>Total Expenditures</i>	374,894	223,476	151,418
<i>Excess of Revenues Under Expenditures</i>	(7,314)	(14,948)	(7,634)
<b>Other Financing Source</b>			
Advances In	0	75,000	75,000
<i>Net Change in Fund Balance</i>	(7,314)	60,052	67,366
Fund Balance at Beginning of Year	4,456	4,456	0
Prior Year Encumbrances Appropriated	2,858	2,858	0
<i>Fund Balance at End of Year</i>	\$0	\$67,366	\$67,366

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, 2016

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$30,000	\$5,565	(\$24,435)
<b>Expenditures</b>			
Current:			
Human Services			
Juvenile VI-E Reimbursement			
Contractual Services	43,789	0	43,789
<i>Net Change in Fund Balance</i>	(13,789)	5,565	19,354
Fund Balance at Beginning of Year	194,675	194,675	0
Prior Year Encumbrances Appropriated	13,789	13,789	0
<i>Fund Balance at End of Year</i>	<u>\$194,675</u>	<u>\$214,029</u>	<u>\$19,354</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, 2016

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Property Taxes	\$600,000	\$591,000	(\$9,000)
Charges for Services	72,000	42,929	(29,071)
Intergovernmental	154,000	213,785	59,785
Payments in Lieu of Taxes	0	1,376	1,376
Other	73,805	21,480	(52,325)
<i>Total Revenues</i>	<u>899,805</u>	<u>870,570</u>	<u>(29,235)</u>
<b>Expenditures</b>			
Current:			
Health			
Tuberculosis Clinic			
Salaries and Wages	379,000	245,871	133,129
Fringe Benefits	150,575	92,524	58,051
Contractual Services	163,527	141,585	21,942
Materials and Supplies	395,118	338,217	56,901
Capital Outlay	15,000	10,000	5,000
Other	19,474	13,565	5,909
<i>Total Expenditures</i>	<u>1,122,694</u>	<u>841,762</u>	<u>280,932</u>
<i>Net Change in Fund Balance</i>	(222,889)	28,808	251,697
Fund Balance at Beginning of Year	1,109,231	1,109,231	0
Prior Year Encumbrances Appropriated	<u>76,159</u>	<u>76,159</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$962,501</u></u>	<u><u>\$1,214,198</u></u>	<u><u>\$251,697</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, 2016

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$60,400	\$59,300	(\$1,100)
Intergovernmental	1,135,344	348,868	(786,476)
Other	8,303	803	(7,500)
<i>Total Revenues</i>	<u>1,204,047</u>	<u>408,971</u>	<u>(795,076)</u>
<b>Expenditures</b>			
Current:			
Public Works			
Block Grants			
Salaries and Wages	85,199	64,080	21,119
Fringe Benefits	35,222	24,179	11,043
Contractual Services	1,034,838	655,878	378,960
Materials and Supplies	15,780	8,860	6,920
<i>Total Expenditures</i>	<u>1,171,039</u>	<u>752,997</u>	<u>418,042</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>33,008</u>	<u>(344,026)</u>	<u>(377,034)</u>
<b>Other Financing Source (Use)</b>			
Advances In	0	562,854	562,854
Advances Out	0	(270,000)	(270,000)
<i>Total Other Financing Source (Use)</i>	<u>0</u>	<u>292,854</u>	<u>292,854</u>
<i>Net Change in Fund Balance</i>	33,008	(51,172)	(84,180)
Fund Balance at Beginning of Year	46,734	46,734	0
Prior Year Encumbrances Appropriated	10,476	10,476	0
<i>Fund Balance at End of Year</i>	<u><u>\$90,218</u></u>	<u><u>\$6,038</u></u>	<u><u>(\$84,180)</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, 2016

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$163,150	\$234,612	\$71,462
Fines and Forfeitures	87,000	134,960	47,960
Interest	0	2,977	2,977
Other	299	299	0
<i>Total Revenues</i>	<u>250,449</u>	<u>372,848</u>	<u>122,399</u>
<b>Expenditures</b>			
Current:			
General Government - Judicial			
County Courts			
Salaries and Wages	102,000	22,963	79,037
Fringe Benefits	33,554	7,343	26,211
Contractual Services	89,130	42,205	46,925
Materials and Supplies	89,318	72,227	17,091
Capital Outlay	157,423	108,968	48,455
Other	7,985	3,000	4,985
<i>Total Expenditures</i>	<u>479,410</u>	<u>256,706</u>	<u>222,704</u>
<i>Net Change in Fund Balance</i>	(228,961)	116,142	345,103
Fund Balance at Beginning of Year	1,958,665	1,958,665	0
Prior Year Encumbrances Appropriated	<u>42,292</u>	<u>42,292</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$1,771,996</u></u>	<u><u>\$2,117,099</u></u>	<u><u>\$345,103</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, 2016

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$250,828	\$250,828	\$0
<b>Expenditures</b>			
Current:			
Public Safety			
Community Correction			
Salaries and Wages	190,605	190,190	415
Fringe Benefits	59,189	55,404	3,785
Contractual Services	3,060	2,175	885
Materials and Supplies	2,549	2,549	0
<i>Total Expenditures</i>	<u>255,403</u>	<u>250,318</u>	<u>5,085</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(4,575)</u>	<u>510</u>	<u>5,085</u>
<b>Other Financing Source (Use)</b>			
Advances In	0	7,348	7,348
Advances Out	0	(7,348)	(7,348)
<i>Total Other Financing Source (Use)</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<u>(4,575)</u>	<u>510</u>	<u>5,085</u>
Fund Balance at Beginning of Year	<u>4,575</u>	<u>4,575</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$5,085</u></u>	<u><u>\$5,085</u></u>

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, 2016

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$128,100	\$172,915	\$44,815
Intergovernmental	44,066	44,066	0
Other	1,334	1,334	0
<i>Total Revenues</i>	<u>173,500</u>	<u>218,315</u>	<u>44,815</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Electronic Monitor			
Salaries and Wages	109,148	108,114	1,034
Fringe Benefits	19,939	19,025	914
Contractual Services	12,131	7,668	4,463
Materials and Supplies	118,748	101,892	16,856
Other	2,305	2,238	67
<i>Total Expenditures</i>	<u>262,271</u>	<u>238,937</u>	<u>23,334</u>
<i>Net Change in Fund Balance</i>	(88,771)	(20,622)	68,149
Fund Balance at Beginning of Year	136,537	136,537	0
Prior Year Encumbrances Appropriated	<u>22,748</u>	<u>22,748</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$70,514</u></u>	<u><u>\$138,663</u></u>	<u><u>\$68,149</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, 2016

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$27,555	\$0	(\$27,555)
<b>Expenditures</b>			
Current:			
Human Services			
Ohio Childrens Trust			
Contractual Services	27,555	0	27,555
<i>Net Change in Fund Balance</i>	0	0	0
Fund Balance at Beginning of Year	(13,778)	(13,778)	0
Prior Year Encumbrances Appropriated	13,778	13,778	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, 2016

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Licenses and Permits	\$25,000	\$20,967	(\$4,033)
<b>Expenditures</b>			
Current:			
Health			
Marriage License			
Contractual Services	25,000	20,967	4,033
<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>	\$0	\$0	\$0

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, 2016

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$16,000	\$12,406	(\$3,594)
<b>Expenditures</b>			
Current:			
Public Safety			
Political Subdivision Housing			
Contractual Services	60,983	3,000	57,983
<i>Net Change in Fund Balance</i>	(44,983)	9,406	54,389
Fund Balance at Beginning of Year	41,983	41,983	0
Prior Year Encumbrances Appropriated	3,000	3,000	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$54,389</u>	<u>\$54,389</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, 2016

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$24,000	\$24,498	\$498
Intergovernmental	5,600	11,733	6,133
<i>Total Revenues</i>	<u>29,600</u>	<u>36,231</u>	<u>6,631</u>
<b>Expenditures</b>			
Current:			
Human Services			
Indigent Drivers Alcohol Treatment			
Contractual Services	33,281	20,456	12,825
Capital Outlay	15,000	0	15,000
<i>Total Expenditures</i>	<u>48,281</u>	<u>20,456</u>	<u>27,825</u>
<i>Net Change in Fund Balance</i>	(18,681)	15,775	34,456
Fund Balance at Beginning of Year	244,192	244,192	0
Prior Year Encumbrances Appropriated	11,281	11,281	0
<i>Fund Balance at End of Year</i>	<u><u>\$236,792</u></u>	<u><u>\$271,248</u></u>	<u><u>\$34,456</u></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, 2016

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$2,000	\$1,191	(\$809)
<b>Expenditures</b>			
Current:			
Public Safety			
Enforcement and Education			
Other	2,000	0	2,000
<i>Net Change in Fund Balance</i>	0	1,191	1,191
Fund Balance at Beginning of Year	670	670	0
<i>Fund Balance at End of Year</i>	<u>\$670</u>	<u>\$1,861</u>	<u>\$1,191</u>

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, 2016

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$62,045	\$75,479	\$13,434
Contributions and Donations	27,200	20,393	(6,807)
<i>Total Revenues</i>	<u>89,245</u>	<u>95,872</u>	<u>6,627</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Law Enforcement			
Contractual Services	10,200	6,141	4,059
Materials and Supplies	125,379	59,364	66,015
Other	58,500	31,023	27,477
<i>Total Expenditures</i>	<u>194,079</u>	<u>96,528</u>	<u>97,551</u>
<i>Net Change in Fund Balance</i>	(104,834)	(656)	104,178
Fund Balance at Beginning of Year	104,033	104,033	0
Prior Year Encumbrances Appropriated	1,037	1,037	0
<i>Fund Balance at End of Year</i>	<u><u>\$236</u></u>	<u><u>\$104,414</u></u>	<u><u>\$104,178</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, 2016

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$98	\$98	\$0
<b>Expenditures</b>			
Current:			
General Government - Judicial			
Legal Aid Society			
Salaries and Wages	98	0	98
<i>Net Change in Fund Balance</i>	0	98	98
Fund Balance at Beginning of Year	764	764	0
<i>Fund Balance at End of Year</i>	<u>\$764</u>	<u>\$862</u>	<u>\$98</u>

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, 2016

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Property Taxes	\$648,000	\$707,466	\$59,466
Intergovernmental	109,000	81,468	(27,532)
Payments in Lieu of Taxes	3,000	1,671	(1,329)
Other	5,441	5,441	0
<i>Total Revenues</i>	<u>765,441</u>	<u>796,046</u>	<u>30,605</u>
<b>Expenditures</b>			
Current:			
Human Services			
Senior Citizens Levy			
Salaries and Wages	530,000	526,856	3,144
Fringe Benefits	231,541	216,281	15,260
Contractual Services	27,170	24,726	2,444
Capital Outlay	125,389	125,389	0
<i>Total Expenditures</i>	<u>914,100</u>	<u>893,252</u>	<u>20,848</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(148,659)	(97,206)	51,453
<b>Other Financing Source</b>			
Transfers In	<u>0</u>	<u>4,608</u>	<u>4,608</u>
<i>Net Change in Fund Balance</i>	(148,659)	(92,598)	56,061
Fund Balance at Beginning of Year	<u>585,257</u>	<u>585,257</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$436,598</u></u>	<u><u>\$492,659</u></u>	<u><u>\$56,061</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, 2016

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$702,991	\$385,648	(\$317,343)
Other	1,469	1,469	0
<i>Total Revenues</i>	<u>704,460</u>	<u>387,117</u>	<u>317,343</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Specialized Probation			
Salaries and Wages	245,685	152,639	93,046
Fringe Benefits	76,709	45,241	31,468
Contractual Services	361,219	174,653	186,566
Materials and Supplies	2,648	0	2,648
<i>Total Expenditures</i>	<u>686,261</u>	<u>372,533</u>	<u>313,728</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>18,199</u>	<u>14,584</u>	<u>(3,615)</u>
<b>Other Financing Source (Use)</b>			
Transfers In	75,000	0	(75,000)
Transfers Out	(218,052)	0	218,052
<i>Total Other Financing Source (Use)</i>	<u>(143,052)</u>	<u>0</u>	<u>143,052</u>
<i>Net Change in Fund Balance</i>	(124,853)	14,584	139,437
Fund Balance at Beginning of Year	<u>244,990</u>	<u>244,990</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$120,137</u></u>	<u><u>\$259,574</u></u>	<u><u>\$139,437</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, 2016

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$12,000	\$3,070	(\$8,930)
Other	9,763	10,763	1,000
<i>Total Revenues</i>	<u>21,763</u>	<u>13,833</u>	<u>(7,930)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Drug Law Enforcement			
Other	12,000	3,000	9,000
<i>Net Change in Fund Balance</i>	9,763	10,833	1,070
Fund Balance at Beginning of Year	<u>9,715</u>	<u>9,715</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$19,478</u></u>	<u><u>\$20,548</u></u>	<u><u>\$1,070</u></u>

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, 2016

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$12,000	\$12,130	\$130
Other	1,000	121	(879)
<i>Total Revenues</i>	<u>13,000</u>	<u>12,251</u>	<u>(749)</u>
<b>Expenditures</b>			
Current:			
Human Services			
Indigent Guardianship			
Contractual Services	13,000	12,795	205
<i>Net Change in Fund Balance</i>	0	(544)	(544)
Fund Balance at Beginning of Year	<u>3,031</u>	<u>3,031</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$3,031</u></u>	<u><u>\$2,487</u></u>	<u><u>(\$544)</u></u>

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, 2016

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$71,911	\$64,070	(\$7,841)
<b>Expenditures</b>			
Current:			
Public Safety			
Victim of Criminals			
Salaries and Wages	91,556	87,258	4,298
<i>Excess of Revenues Under Expenditures</i>	(19,645)	(23,188)	(3,543)
<b>Other Financing Source (Use)</b>			
Advances Out	0	(6,861)	(6,861)
Transfers In	17,710	19,159	1,449
<i>Total Other Financing Source (Use)</i>	17,710	12,298	(5,412)
<i>Net Change in Fund Balance</i>	(1,935)	(10,890)	(8,955)
Fund Balance at Beginning of Year	12,328	12,328	0
<i>Fund Balance at End of Year</i>	<u>\$10,393</u>	<u>\$1,438</u>	<u>(\$8,955)</u>

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, 2016

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$509,000	\$483,167	(\$25,833)
Other	305	305	0
<i>Total Revenues</i>	<u>509,305</u>	<u>483,472</u>	<u>(25,833)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Sheriff Commissary			
Salaries and Wages	21,100	20,853	247
Fringe Benefits	13,205	3,785	9,420
Contractual Services	212,500	169,673	42,827
Materials and Supplies	334,378	300,741	33,637
Capital Outlay	72,000	71,043	957
<i>Total Expenditures</i>	<u>653,183</u>	<u>566,095</u>	<u>87,088</u>
<i>Net Change in Fund Balance</i>	(143,878)	(82,623)	61,255
Fund Balance at Beginning of Year	104,320	104,320	0
Prior Year Encumbrances Appropriated	<u>39,878</u>	<u>39,878</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$320</u></u>	<u><u>\$61,575</u></u>	<u><u>\$61,255</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, 2016

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Contributions and Donations	\$12,000	\$12,885	\$885
<b>Expenditures</b>			
Current:			
Human Services			
Children Services			
Materials and Supplies	42,510	16,501	26,009
<i>Net Change in Fund Balance</i>	(30,510)	(3,616)	26,894
Fund Balance at Beginning of Year	126,496	126,496	0
Prior Year Encumbrances Appropriated	7,510	7,510	0
<i>Fund Balance at End of Year</i>	<u>\$103,496</u>	<u>\$130,390</u>	<u>\$26,894</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, 2016

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Property Taxes	\$1,193,155	\$1,193,155	\$0
Intergovernmental	135,995	135,995	0
Payments in Lieu of Taxes	3,062	3,062	0
<i>Total Revenues</i>	1,332,212	1,332,212	0
<b>Expenditures</b>			
Intergovernmental			
Contractual Services	1,332,212	1,332,212	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, 2016

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Property Taxes	\$492,793	\$492,793	\$0
Intergovernmental	45,000	42,979	(2,021)
Payments in Lieu of Taxes	0	1,430	1,430
Other	4,209	4,209	0
<i>Total Revenues</i>	<u>542,002</u>	<u>541,411</u>	<u>(591)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Sheriff Department			
Salaries and Wages	340,000	321,327	18,673
Fringe Benefits	194,209	147,140	47,069
Contractual Services	15,000	11,820	3,180
<i>Total Expenditures</i>	<u>549,209</u>	<u>480,287</u>	<u>68,922</u>
<i>Net Change in Fund Balance</i>	(7,207)	61,124	68,331
Fund Balance at Beginning of Year	<u>232,874</u>	<u>232,874</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$225,667</u></u>	<u><u>\$293,998</u></u>	<u><u>\$68,331</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, 2016

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Permissive Motor Vehicle License Tax	\$465,000	\$499,845	\$34,845
Licenses and Permits	2,825	4,000	1,175
Fines and Forfeitures	60,000	57,908	(2,092)
Intergovernmental	4,940,000	5,103,403	163,403
Interest	750	1,995	1,245
Contributions and Donations	4,261	4,261	0
Other	108,849	42,568	(66,281)
<i>Total Revenues</i>	<u>5,581,685</u>	<u>5,713,980</u>	<u>132,295</u>
<b>Expenditures</b>			
Current:			
Public Works			
Engineer			
Salaries and Wages	1,953,174	1,905,590	47,584
Fringe Benefits	754,468	720,829	33,639
Contractual Services	437,498	364,438	73,060
Materials and Supplies	2,334,609	2,246,140	88,469
Capital Outlay	97,500	97,300	200
Other	94,236	62,393	31,843
<i>Total Public Works</i>	<u>5,671,485</u>	<u>5,396,690</u>	<u>274,795</u>
Debt Service:			
Principal Retirement	59,904	57,883	2,021
Interest and Fiscal Charges	3,081	2,941	140
<i>Total Debt Service</i>	<u>62,985</u>	<u>60,824</u>	<u>2,161</u>
<i>Total Expenditures</i>	<u>5,734,470</u>	<u>5,457,514</u>	<u>276,956</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(152,785)</u>	<u>256,466</u>	<u>409,251</u>
<b>Other Financing Source (Use)</b>			
Transfers In	362,985	0	(362,985)
Transfers Out	(710,176)	(309,161)	401,015
<i>Total Other Financing Source (Use)</i>	<u>(347,191)</u>	<u>(309,161)</u>	<u>38,030</u>
<i>Net Change in Fund Balance</i>	(499,976)	(52,695)	447,281
Fund Balance at Beginning of Year	625,145	625,145	0
Prior Year Encumbrances Appropriated	179,806	179,806	0
<i>Fund Balance at End of Year</i>	<u>\$304,975</u>	<u>\$752,256</u>	<u>\$447,281</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, 2016

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$149,900	\$122,752	(\$27,148)
Other	180	135	(45)
<i>Total Revenues</i>	<u>150,080</u>	<u>122,887</u>	<u>(27,193)</u>
<b>Expenditures</b>			
Current:			
Judicial			
Law Library			
Salaries and Wages	6,760	6,760	0
Fringe Benefits	1,232	1,194	38
Contractual Services	156,161	155,448	713
Materials and Supplies	200	0	200
Capital Outlay	800	0	800
<i>Total Expenditures</i>	<u>165,153</u>	<u>163,402</u>	<u>1,751</u>
<i>Net Change in Fund Balance</i>	(15,073)	(40,515)	(25,442)
Fund Balance at Beginning of Year	141,903	141,903	0
Prior Year Encumbrances Appropriated	<u>10,317</u>	<u>10,317</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$137,147</u></u>	<u><u>\$111,705</u></u>	<u><u>(\$25,442)</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, 2016

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$8,470	\$6,043	(\$2,427)
<b>Expenditures</b>			
Current:			
General Government - Judicial			
Juvenile Court			
Contractual Services	4,929	2,501	2,428
Capital Outlay	26,043	6,043	20,000
<i>Total Expenditures</i>	30,972	8,544	22,428
<i>Net Change in Fund Balance</i>	(22,502)	(2,501)	20,001
Fund Balance at Beginning of Year	23,287	23,287	0
Prior Year Encumbrances Appropriated	2,500	2,500	0
<i>Fund Balance at End of Year</i>	\$3,285	\$23,286	\$20,001

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, 2016

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Licenses and Permits	\$86,000	\$80,746	(\$5,254)
Other	249	249	0
<i>Total Revenues</i>	<u>86,249</u>	<u>80,995</u>	<u>(5,254)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Sheriff			
Salaries and Wages	38,700	38,163	537
Fringe Benefits	7,249	6,106	1,143
Contractual Services	42,435	35,850	6,585
Materials and Supplies	5,000	2,004	2,996
<i>Total Expenditures</i>	<u>93,384</u>	<u>82,123</u>	<u>11,261</u>
<i>Net Change in Fund Balance</i>	(7,135)	(1,128)	6,007
Fund Balance at Beginning of Year	31,184	31,184	0
Prior Year Encumbrances Appropriated	1,135	1,135	0
<i>Fund Balance at End of Year</i>	<u><u>\$25,184</u></u>	<u><u>\$31,191</u></u>	<u><u>\$6,007</u></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, 2016

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$200,000	\$176,447	(\$23,553)
Other	955	955	0
<i>Total Revenues</i>	<u>200,955</u>	<u>177,402</u>	<u>(23,553)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
911 Wireless Fund			
Salaries and Wages	91,500	88,219	3,281
Fringe Benefits	46,455	43,177	3,278
Contractual Services	92,500	76,077	16,423
Materials and Supplies	7,000	0	7,000
Capital Outlay	5,000	0	5,000
<i>Total Expenditures</i>	<u>242,455</u>	<u>207,473</u>	<u>34,982</u>
<i>Net Change in Fund Balance</i>	(41,500)	(30,071)	11,429
Fund Balance at Beginning of Year	<u>342,160</u>	<u>342,160</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$300,660</u></u>	<u><u>\$312,089</u></u>	<u><u>\$11,429</u></u>

Muskingum County, Ohio  
 Schedule of Revenues, Expenditures, and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Ohio Peace Officer Training Academy (OPOTA-CPT) Fund  
 For the Year Ended December 31, 2016

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$7,040	\$7,040	\$0
<b>Expenditures</b>			
Current:			
Public Safety			
Sheriff Levy			
Contractual Services	10,254	2,910	7,344
<i>Net Change in Fund Balance</i>	(3,214)	4,130	7,344
Fund Balance at Beginning of Year	3,214	3,214	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$7,344</u>	<u>\$7,344</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, 2016

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Payment in Lieu of Taxes	\$67,679	\$67,679	\$0
<b>Expenditures</b>			
Debt Service:			
Principal Retirement	35,000	35,000	0
Interest and Fiscal Charges	25,438	25,438	0
<i>Total Expenditures</i>	60,438	60,438	0
<i>Excess of Revenues Over Expenditures</i>	7,241	7,241	0
<b>Other Financing Source (Use)</b>			
Transfers In	60,438	0	(60,438)
Transfers Out	(67,679)	0	67,679
<i>Total Other Financing Source (Use)</i>	(7,241)	0	7,241
<i>Net Change in Fund Balance</i>	0	7,241	7,241
Fund Balance at Beginning of Year	156,265	156,265	0
<i>Fund Balance at End of Year</i>	\$156,265	\$163,506	\$7,241

## NONMAJOR DEBT SERVICE FUNDS

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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, 2016

	Debt Service	Special Assessment Debt Service	Total Nonmajor Debt Service Funds
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$422,895	\$15,087	\$437,982
Receivables:			
Intergovernmental	1,367	0	1,367
Special Assessments	0	195,723	195,723
Loans	158,229	0	158,229
<i>Total Assets</i>	<u>\$582,491</u>	<u>\$210,810</u>	<u>\$793,301</u>
<b>Deferred Inflows of Resources</b>			
Unavailable Revenue	<u>\$1,367</u>	<u>\$195,723</u>	<u>\$197,090</u>
<b>Fund Balances</b>			
Restricted to Debt Service	<u>581,124</u>	<u>15,087</u>	<u>596,211</u>
<i>Total Deferred Inflows of Resources and Fund Balances</i>	<u>\$582,491</u>	<u>\$210,810</u>	<u>\$793,301</u>

Muskingum County, Ohio  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2016

	Debt Service	Special Assessment Debt Service	Total Nonmajor Debt Service Funds
<b>Revenues</b>			
Special Assessments	\$0	\$26,860	\$26,860
Intergovernmental	3,188	0	3,188
Interest	0	13,828	13,828
Rent	118,311	0	118,311
Other	982	0	982
<i>Total Revenues</i>	<u>122,481</u>	<u>40,688</u>	<u>163,169</u>
<b>Expenditures</b>			
Debt Service:			
Principal Retirement	1,219,420	67,174	1,286,594
Interest and Fiscal Charges	201,416	12,648	214,064
Issuance Costs	12,320	0	12,320
<i>Total Debt Service</i>	<u>1,433,156</u>	<u>79,822</u>	<u>1,512,978</u>
<i>Total Expenditures</i>	<u>1,433,156</u>	<u>79,822</u>	<u>1,512,978</u>
<i>Excess of Revenues Under Expenditures</i>	(1,310,675)	(39,134)	(1,349,809)
<b>Other Financing Sources (Use)</b>			
Refunding Bonds Issued	560,000	0	560,000
Premium on Refunding Bonds Issued	55,425	0	55,425
Proceeds from Sale of Capital Assets	449,880	0	449,880
Transfers In	1,193,451	40,811	1,234,262
Payment to Refunded Bond Escrow Agent	(603,105)	0	(603,105)
<i>Total Other Financing Sources (Use)</i>	<u>1,655,651</u>	<u>40,811</u>	<u>1,696,462</u>
<i>Net Change in Fund Balances</i>	344,976	1,677	346,653
Fund Balances at Beginning of Year	<u>236,148</u>	<u>13,410</u>	<u>249,558</u>
<i>Fund Balances at End of Year</i>	<u><u>\$581,124</u></u>	<u><u>\$15,087</u></u>	<u><u>\$596,211</u></u>

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, 2016

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$30,250	\$28,188	(\$2,062)
Rent	209,503	123,288	(86,215)
Other	8,441	982	(7,459)
<i>Total Revenues</i>	<u>248,194</u>	<u>152,458</u>	<u>(95,736)</u>
<b>Expenditures</b>			
Debt Service:			
Principal Retirement	1,219,420	1,219,420	0
Interest and Fiscal Charges	206,598	201,416	5,182
Issuance Costs	12,320	12,320	0
<i>Total Expenditures</i>	<u>1,438,338</u>	<u>1,433,156</u>	<u>5,182</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,190,144)</u>	<u>(1,280,698)</u>	<u>(90,554)</u>
<b>Other Financing Sources (Use)</b>			
Refunding Bonds Issued	560,000	560,000	0
Premium on Refunding Bonds Issued	55,526	55,425	(101)
Proceeds from Sale of Capital Assets	0	449,880	449,880
Transfers In	1,189,524	1,193,451	3,927
Payment to Refunded Bond Escrow Agent	(605,000)	(603,105)	1,895
<i>Total Other Financing Sources (Use)</i>	<u>1,200,050</u>	<u>1,655,651</u>	<u>455,601</u>
<i>Net Change in Fund Balance</i>	9,906	374,953	365,047
Fund Balance at Beginning of Year	<u>47,942</u>	<u>47,942</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$57,848</u></u>	<u><u>\$422,895</u></u>	<u><u>\$365,047</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, 2016

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Special Assessments	\$21,672	\$26,860	\$5,188
Interest	13,828	13,828	0
<i>Total Revenues</i>	<u>35,500</u>	<u>40,688</u>	<u>5,188</u>
<b>Expenditures</b>			
Debt Service:			
Principal Retirement	67,174	67,174	0
Interest and Fiscal Charges	13,128	12,648	480
<i>Total Expenditures</i>	<u>80,302</u>	<u>79,822</u>	<u>480</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(44,802)</u>	<u>(39,134)</u>	<u>5,668</u>
<b>Other Financing Source</b>			
Transfers In	45,302	40,811	(4,491)
<i>Net Change in Fund Balance</i>	500	1,677	1,177
Fund Balance at Beginning of Year	<u>13,410</u>	<u>13,410</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$13,910</u></u>	<u><u>\$15,087</u></u>	<u><u>\$1,177</u></u>

## NONMAJOR CAPITAL PROJECTS FUNDS

---

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.

Senior Building Renovations Fund - To account for transfers from the General Fund committed to capital expenditures related to the purchase and renovating of the Senior Citizen Building.

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, 2016

	Highway	Senior Building Renovations	Starlight Permanent Improvements	Total Nonmajor Capital Projects Funds
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$15,552	\$367,560	\$823,167	\$1,206,279
Intergovernmental Receivable	77,304	0	0	77,304
<i>Total Assets</i>	<u>\$92,856</u>	<u>\$367,560</u>	<u>\$823,167</u>	<u>\$1,283,583</u>
<b>Liabilities</b>				
Contracts Payable	\$77,304	\$1,594	\$0	\$78,898
Interfund Payable	0	300,000	0	300,000
Retainage Payable	0	26,996	0	26,996
<i>Total Liabilities</i>	<u>77,304</u>	<u>328,590</u>	<u>0</u>	<u>405,894</u>
<b>Deferred Inflows of Resources</b>				
Unavailable Revenue	46,864	0	0	46,864
<b>Fund Balances</b>				
Restricted to Capital Outlay	0	0	823,167	823,167
Committed to Capital Outlay	0	38,970	0	38,970
Unassigned (Deficit)	(31,312)	0	0	(31,312)
<i>Total Fund Balances (Deficit)</i>	<u>(31,312)</u>	<u>38,970</u>	<u>823,167</u>	<u>830,825</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$92,856</u>	<u>\$367,560</u>	<u>\$823,167</u>	<u>\$1,283,583</u>

Muskingum County, Ohio  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2016

	Issue II	Highway	Senior Building Renovations	Starlight Permanent Improvements	Total Nonmajor Capital Projects Funds
<b>Revenues</b>					
Intergovernmental	\$606,875	\$436,719	\$0	\$0	\$1,043,594
Other	0	0	24,547	0	24,547
<i>Total Revenues</i>	<u>\$606,875</u>	<u>\$436,719</u>	<u>\$24,547</u>	<u>\$0</u>	<u>\$1,068,141</u>
<b>Expenditures</b>					
Current:					
Public Works	857,436	580,167	0	0	1,437,603
Human Services	0	0	24,399	45,687	70,086
Capital Outlay	0	0	2,756,731	0	2,756,731
<i>Total Expenditures</i>	<u>857,436</u>	<u>580,167</u>	<u>2,781,130</u>	<u>45,687</u>	<u>4,264,420</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(250,561)</u>	<u>(143,448)</u>	<u>(2,756,583)</u>	<u>(45,687)</u>	<u>(3,196,279)</u>
<b>Other Financing Source</b>					
Transfers In	<u>250,561</u>	<u>58,600</u>	<u>1,800,000</u>	<u>0</u>	<u>2,109,161</u>
<i>Net Change in Fund Balances</i>	0	(84,848)	(956,583)	(45,687)	(1,087,118)
Fund Balances at Beginning of Year	<u>0</u>	<u>53,536</u>	<u>995,553</u>	<u>868,854</u>	<u>1,917,943</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u>\$0</u>	<u>(\$31,312)</u>	<u>\$38,970</u>	<u>\$823,167</u>	<u>\$830,825</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, 2016

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$606,875	\$606,875	\$0
<b>Expenditures</b>			
Current:			
Public Works			
Issue II			
Capital Outlay	867,343	857,436	9,907
<i>Excess of Revenues Over (Under) Expenditures</i>	(260,468)	(250,561)	9,907
<b>Other Financing Source</b>			
Transfers In	260,468	250,561	(9,907)
<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  
Highway Fund  
For the Year Ended December 31, 2016

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$455,712	\$406,279	(\$49,433)
<b>Expenditures</b>			
Current:			
Public Works			
Highway			
Contractual Services	526,294	466,863	59,431
Capital Outlay	36,000	36,000	0
<i>Total Expenditures</i>	<u>562,294</u>	<u>502,863</u>	<u>59,431</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(106,582)	(96,584)	9,998
<b>Other Financing Source</b>			
Transfers In	<u>103,600</u>	<u>58,600</u>	<u>(45,000)</u>
<i>Net Change in Fund Balance</i>	(2,982)	(37,984)	(35,002)
Fund Balance at Beginning of Year	50,554	50,554	0
Prior Year Encumbrances Appropriated	<u>2,982</u>	<u>2,982</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$50,554</u></u>	<u><u>\$15,552</u></u>	<u><u>(\$35,002)</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Senior Building Renovations Fund  
For the Year Ended December 31, 2016

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Other	\$0	\$24,547	\$24,547
<b>Expenditures</b>			
Current:			
Human Services			
Senior Citizens Building Renovations			
Capital Outlay	24,399	24,399	0
Capital Outlay			
Senior Citizens Building Renovations			
Capital Outlay	3,011,154	2,729,246	281,908
<i>Total Expenditures</i>	<u>3,035,553</u>	<u>2,753,645</u>	<u>281,908</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,035,553)	(2,729,098)	306,455
<b>Other Financing Sources</b>			
Advances In	0	300,000	300,000
Transfers In	2,100,000	1,800,000	(300,000)
<i>Total Other Financing Sources</i>	<u>2,100,000</u>	<u>2,100,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(935,553)	(629,098)	306,455
Fund Balance at Beginning of Year	995,553	995,553	0
<i>Fund Balance at End of Year</i>	<u><u>\$60,000</u></u>	<u><u>\$366,455</u></u>	<u><u>\$306,455</u></u>

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, 2016

	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	417,500	67,300	350,200
<i>Excess of Revenues Over (Under) Expenditures</i>	(417,500)	(67,300)	350,200
<b>Other Financing Source</b>			
Transfers In	250,000	0	(250,000)
<i>Net Change in Fund Balance</i>	(167,500)	(67,300)	100,200
Fund Balance at Beginning of Year	853,631	853,631	0
Prior Year Encumbrances Appropriated	17,500	17,500	0
<i>Fund Balance at End of Year</i>	<u>\$703,631</u>	<u>\$803,831</u>	<u>\$100,200</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, 2016

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$4,430,702	\$4,182,965	(\$247,737)
Tap-In Fees	650,000	709,934	59,934
Refunding Bonds Issued	4,725,000	4,725,000	0
Premium on Debt Issued	450,496	450,496	0
Proceeds from OWDA Loans	861,000	275,031	(585,969)
Proceeds from OPWC Loans	1,119,541	688,880	(430,661)
Other	7,957	11,229	3,272
Other Non-Operating Revenues	17,498	7,248	(10,250)
<i>Total Revenues</i>	<u>12,262,194</u>	<u>11,050,783</u>	<u>(1,211,411)</u>
<b>Expenses</b>			
Personal Services	510,917	496,773	14,144
Contractual Services	4,217,526	3,335,153	882,373
Materials and Supplies	182,000	138,938	43,062
Capital Outlay	210,966	178,066	32,900
Other Operating Expenses	25,000	7,316	17,684
Debt Service:			
Principal Retirement	6,265,113	6,259,657	5,456
Interest and Fiscal Charges	628,533	599,481	29,052
Issuance Costs	90,952	90,952	0
<i>Total Expenses</i>	<u>12,131,007</u>	<u>11,106,336</u>	<u>1,024,671</u>
<i>Excess of Revenues Over (Under) Expenses</i>	131,187	(55,553)	(186,740)
Transfers In	1,910,524	6,998	(1,903,526)
Transfers Out	<u>(3,672,150)</u>	<u>(38,171)</u>	<u>3,633,979</u>
<i>Net Change in Fund Equity</i>	(1,630,439)	(86,726)	1,543,713
Fund Equity at Beginning of Year	1,944,241	1,944,241	0
Prior Year Encumbrances Appropriated	<u>1,813,017</u>	<u>1,813,017</u>	<u>0</u>
<i>Fund Equity at End of Year</i>	<u><u>\$2,126,819</u></u>	<u><u>\$3,670,532</u></u>	<u><u>\$1,543,713</u></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, 2016

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$4,386,500	\$4,158,539	(\$227,961)
Tap-In Fees	127,000	152,327	25,327
Grants	1,504,201	0	(1,504,201)
Utility Deposits Received	25,000	15,175	(9,825)
Proceeds from OWDA Loans	3,229,520	0	(3,229,520)
Proceeds from Sale of Capital Assets	30,458	30,458	0
Other	72,184	16,483	(55,701)
Other Non-Operating Revenues	32,000	36,321	4,321
<i>Total Revenues</i>	<u>9,406,863</u>	<u>4,409,303</u>	<u>(4,997,560)</u>
<b>Expenses</b>			
Personal Services	919,316	828,332	90,984
Contractual Services	8,034,461	2,963,096	5,071,365
Materials and Supplies	625,302	392,128	233,174
Capital Outlay	297,635	181,325	116,310
Other Operating Expenses	82,000	75,083	6,917
Utility Deposits Returned	2,500	1,905	595
Utility Deposits Applied	20,000	14,220	5,780
Debt Service:			
Principal Retirement	761,320	750,590	10,730
Interest and Fiscal Charges	225,413	220,560	4,853
<i>Total Expenses</i>	<u>10,967,947</u>	<u>5,427,239</u>	<u>5,540,708</u>
<i>Excess of Revenues Over (Under) Expenses</i>	(1,561,084)	(1,017,936)	543,148
Transfers In	2,279,300	6,998	(2,272,302)
Transfers Out	(1,702,000)	(2,640)	1,699,360
<i>Net Change in Fund Equity</i>	(983,784)	(1,013,578)	(29,794)
Fund Equity at Beginning of Year	2,487,799	2,487,799	0
Prior Year Encumbrances Appropriated	883,258	883,258	0
<i>Fund Equity at End of Year</i>	<u>\$2,387,273</u>	<u>\$2,357,479</u>	<u>(\$29,794)</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, 2016

	Self-Insurance Health	Self-Insurance Workers' Compensation	Totals
<b>Assets</b>			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$4,721,905	\$1,845,209	\$6,567,114
Receivables:			
Accounts	219,747	0	219,747
<i>Total Assets</i>	4,941,652	1,845,209	6,786,861
<b>Liabilities</b>			
Current Liabilities:			
Intergovernmental Payable	0	67,525	67,525
Claims Payable	1,178,347	25,870	1,204,217
<i>Total Current Liabilities</i>	1,178,347	93,395	1,271,742
Long-Term Liabilities (Net of Current Portion):			
Claims Payable	0	32,828	32,828
<i>Total Liabilities</i>	1,178,347	126,223	1,304,570
<b>Net Position</b>			
Unrestricted	\$3,763,305	\$1,718,986	\$5,482,291



Muskingum County, Ohio  
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position  
Internal Service Funds  
For the Year Ended December 31, 2016

	Self-Insurance Health	Self-Insurance Workers' Compensation	Totals
<b>Operating Revenues</b>			
Charges for Services	\$9,182,290	\$0	\$9,182,290
<b>Operating Expenses</b>			
Contractual Services	1,644,009	0	1,644,009
Claims	7,001,926	(81,063)	6,920,863
<i>Total Operating Expenses</i>	<u>8,645,935</u>	<u>(81,063)</u>	<u>8,564,872</u>
<i>Operating Income</i>	536,355	81,063	617,418
<b>Non-Operating Expenses</b>			
Other Non-Operating Expenses	<u>0</u>	<u>(36,467)</u>	<u>(36,467)</u>
<i>Income Before Transfers</i>	536,355	44,596	580,951
Transfers Out	<u>0</u>	<u>(370,705)</u>	<u>(370,705)</u>
<i>Change in Net Position</i>	536,355	(326,109)	210,246
Net Position Beginning of Year	<u>3,226,950</u>	<u>2,045,095</u>	<u>5,272,045</u>
<i>Net Position End of Year</i>	<u><u>\$3,763,305</u></u>	<u><u>\$1,718,986</u></u>	<u><u>\$5,482,291</u></u>

Muskingum County, Ohio  
Combining Statement of Cash Flows  
Internal Service Funds  
For the Year Ended December 31, 2016

	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	\$9,182,290	\$0	\$9,182,290
Cash Payments for Goods and Services	(1,644,009)	0	(1,644,009)
Cash Payments for Claims	(6,782,193)	(170,877)	(6,953,070)
Other Non-Operating Expenses	0	(407,172)	(407,172)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>756,088</u>	<u>(578,049)</u>	<u>178,039</u>
Cash and Cash Equivalents Beginning of Year	<u>3,965,817</u>	<u>2,423,258</u>	<u>6,389,075</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$4,721,905</u>	<u>\$1,845,209</u>	<u>\$6,567,114</u>
<b>Reconciliation of Operating Income to Net Cash Provided by (Used for) Operating Activities</b>			
Operating Income	\$536,355	\$81,063	\$617,418
Adjustments:			
Other Non-Operating Expenses	0	(407,172)	(407,172)
Changes in Assets:			
Increase in Accounts Receivable	(23,172)	0	(23,172)
Changes in Liabilities:			
Decrease in Intergovernmental Payable	0	(103,912)	(103,912)
Increase (Decrease) in Claims Payable	242,905	(148,028)	94,877
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$756,088</u>	<u>(\$578,049)</u>	<u>\$178,039</u>

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, 2016

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$9,798,000	\$9,182,290	(\$615,710)
<b>Expenses</b>			
Contractual Services	1,925,800	1,652,260	273,540
Claims	9,834,047	9,620,009	214,038
<i>Total Expenses</i>	<u>11,759,847</u>	<u>11,272,269</u>	<u>487,578</u>
<i>Net Change in Fund Equity</i>	(1,961,847)	(2,089,979)	(128,132)
Fund Equity at Beginning of Year	2,031,770	2,031,770	0
Prior Year Encumbrances Appropriated	<u>1,934,047</u>	<u>1,934,047</u>	<u>0</u>
<i>Fund Equity at End of Year</i>	<u><u>\$2,003,970</u></u>	<u><u>\$1,875,838</u></u>	<u><u>(\$128,132)</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, 2016

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$500,000	\$0	(\$500,000)
<b>Expenses</b>			
Claims	570,000	170,877	399,123
Other Non-Operating Expenses	500,000	407,172	92,828
<i>Total Expenses</i>	1,070,000	578,049	491,951
<i>Net Change in Fund Equity</i>	(570,000)	(578,049)	(8,049)
Fund Equity at Beginning of Year	2,423,258	2,423,258	0
<i>Fund Equity at End of Year</i>	<u>\$1,853,258</u>	<u>\$1,845,209</u>	<u>(\$8,049)</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, 2016

	Balance 1/1/16	Additions	Reductions	Balance 12/31/16
<b>Taxes Agency</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$3,223,183	\$77,174,443	\$78,285,650	\$2,111,976
Receivables:				
Intergovernmental	3,256,009	3,245,113	3,256,009	3,245,113
Accounts	3,579,158	4,204,651	3,579,158	4,204,651
Property Taxes	72,394,576	75,595,384	72,394,576	75,595,384
Payments in Lieu of Taxes	147,157	121,833	147,157	121,833
<i>Total Assets</i>	<u>\$82,600,083</u>	<u>\$160,341,424</u>	<u>\$157,662,550</u>	<u>\$85,278,957</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$82,600,083	\$160,341,424	\$157,662,550	\$85,278,957
<i>Total Liabilities</i>	<u>\$82,600,083</u>	<u>\$160,341,424</u>	<u>\$157,662,550</u>	<u>\$85,278,957</u>
<b>Undivided State Monies</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$11,866,474	\$11,866,474	\$0
Receivables:				
Permissive Motor Vehicle License Tax	4,153	4,389	4,153	4,389
Intergovernmental	3,308,953	3,273,814	3,308,953	3,273,814
<i>Total Assets</i>	<u>\$3,313,106</u>	<u>\$15,144,677</u>	<u>\$15,179,580</u>	<u>\$3,278,203</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$3,313,106	\$15,144,677	\$15,179,580	\$3,278,203
<i>Total Liabilities</i>	<u>\$3,313,106</u>	<u>\$15,144,677</u>	<u>\$15,179,580</u>	<u>\$3,278,203</u>
<b>Payroll</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$282,724	\$15,150,683	\$15,150,120	\$283,287
<i>Total Assets</i>	<u>\$282,724</u>	<u>\$15,150,683</u>	<u>\$15,150,120</u>	<u>\$283,287</u>
<b>Liabilities</b>				
Deposits Held and Due to Others	\$282,724	\$15,150,683	\$15,150,120	\$283,287
<i>Total Liabilities</i>	<u>\$282,724</u>	<u>\$15,150,683</u>	<u>\$15,150,120</u>	<u>\$283,287</u>

(continued)

Muskingum County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (Continued)  
For the Year Ended December 31, 2016

	Balance 1/1/16	Additions	Reductions	Balance 12/31/16
<b>Health</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$5,994,146	\$6,189,863	\$5,592,600	\$6,591,409
Receivables:				
Intergovernmental	131,206	119,911	131,206	119,911
Property Taxes	2,354,430	2,519,909	2,354,430	2,519,909
Payments in Lieu of Taxes	5,980	4,899	5,980	4,899
<i>Total Assets</i>	<u>\$8,485,762</u>	<u>\$8,834,582</u>	<u>\$8,084,216</u>	<u>\$9,236,128</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$8,485,762	\$8,834,582	\$8,084,216	\$9,236,128
<i>Total Liabilities</i>	<u>\$8,485,762</u>	<u>\$8,834,582</u>	<u>\$8,084,216</u>	<u>\$9,236,128</u>
<b>ADAMH Board</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$6,348,501	\$10,578,501	\$9,901,096	\$7,025,906
<i>Total Assets</i>	<u>\$6,348,501</u>	<u>\$10,578,501</u>	<u>\$9,901,096</u>	<u>\$7,025,906</u>
<b>Liabilities</b>				
Undistributed Monies	\$6,348,501	\$10,578,501	\$9,901,096	\$7,025,906
<i>Total Liabilities</i>	<u>\$6,348,501</u>	<u>\$10,578,501</u>	<u>\$9,901,096</u>	<u>\$7,025,906</u>
<b>Child Support Enforcement</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$4,738	\$1,488,285	\$1,490,881	\$2,142
<i>Total Assets</i>	<u>\$4,738</u>	<u>\$1,488,285</u>	<u>\$1,490,881</u>	<u>\$2,142</u>
<b>Liabilities</b>				
Undistributed Monies	\$4,738	\$1,488,285	\$1,490,881	\$2,142
<i>Total Liabilities</i>	<u>\$4,738</u>	<u>\$1,488,285</u>	<u>\$1,490,881</u>	<u>\$2,142</u>

(continued)

Muskingum County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (Continued)  
For the Year Ended December 31, 2016

<b>Court</b>	<u>Balance 1/1/16</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/16</u>
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$1,016,737	\$14,143,332	\$14,335,488	\$824,581
Receivables:				
Intergovernmental	529	0	529	0
Accounts	<u>972,488</u>	<u>1,041,480</u>	<u>972,488</u>	<u>1,041,480</u>
<i>Total Assets</i>	<u><u>\$1,989,754</u></u>	<u><u>\$15,184,812</u></u>	<u><u>\$15,308,505</u></u>	<u><u>\$1,866,061</u></u>
<b>Liabilities</b>				
Intergovernmental Payable	\$529	\$12,113	\$529	\$12,113
Undistributed Monies	<u>1,989,225</u>	<u>15,172,699</u>	<u>15,307,976</u>	<u>1,853,948</u>
<i>Total Liabilities</i>	<u><u>\$1,989,754</u></u>	<u><u>\$15,184,812</u></u>	<u><u>\$15,308,505</u></u>	<u><u>\$1,866,061</u></u>
<b>State of Ohio</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	<u>\$0</u>	<u>\$19,391</u>	<u>\$19,391</u>	<u>\$0</u>
<i>Total Assets</i>	<u><u>\$0</u></u>	<u><u>\$19,391</u></u>	<u><u>\$19,391</u></u>	<u><u>\$0</u></u>
<b>Liabilities</b>				
Intergovernmental Payable	<u>\$0</u>	<u>\$19,391</u>	<u>\$19,391</u>	<u>\$0</u>
<i>Total Liabilities</i>	<u><u>\$0</u></u>	<u><u>\$19,391</u></u>	<u><u>\$19,391</u></u>	<u><u>\$0</u></u>
<b>Local Emergency Planning</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	<u>\$32,215</u>	<u>\$50,845</u>	<u>\$62,146</u>	<u>\$20,914</u>
<i>Total Assets</i>	<u><u>\$32,215</u></u>	<u><u>\$50,845</u></u>	<u><u>\$62,146</u></u>	<u><u>\$20,914</u></u>
<b>Liabilities</b>				
Intergovernmental Payable	<u>\$32,215</u>	<u>\$50,845</u>	<u>\$62,146</u>	<u>\$20,914</u>
<i>Total Liabilities</i>	<u><u>\$32,215</u></u>	<u><u>\$50,845</u></u>	<u><u>\$62,146</u></u>	<u><u>\$20,914</u></u>

(continued)



Muskingum County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (Continued)  
For the Year Ended December 31, 2016

	Balance 1/1/16	Additions	Reductions	Balance 12/31/16
<b>Fines</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$26,035	\$326,749	\$346,227	\$6,557
<i>Total Assets</i>	<u>\$26,035</u>	<u>\$326,749</u>	<u>\$346,227</u>	<u>\$6,557</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$26,035	\$326,749	\$346,227	\$6,557
<i>Total Liabilities</i>	<u>\$26,035</u>	<u>\$326,749</u>	<u>\$346,227</u>	<u>\$6,557</u>
<b>Escrow</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$86,239	\$47,649	\$88,191	\$45,697
<i>Total Assets</i>	<u>\$86,239</u>	<u>\$47,649</u>	<u>\$88,191</u>	<u>\$45,697</u>
<b>Liabilities</b>				
Undistributed Monies	\$86,239	\$47,649	\$88,191	\$45,697
<i>Total Liabilities</i>	<u>\$86,239</u>	<u>\$47,649</u>	<u>\$88,191</u>	<u>\$45,697</u>
<b>Hotel Lodging Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$30,614	\$376,769	\$377,969	\$29,414
Receivables:				
Lodging Taxes	23,843	21,026	23,843	21,026
<i>Total Assets</i>	<u>\$54,457</u>	<u>\$397,795</u>	<u>\$401,812</u>	<u>\$50,440</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$54,457	\$397,795	\$401,812	\$50,440
<i>Total Liabilities</i>	<u>\$54,457</u>	<u>\$397,795</u>	<u>\$401,812</u>	<u>\$50,440</u>

(continued)

Muskingum County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (Continued)  
For the Year Ended December 31, 2016

	Balance 1/1/16	Additions	Reductions	Balance 12/31/16
<b>Soil and Water</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$57,682	\$371,044	\$336,488	\$92,238
<i>Total Assets</i>	<u>\$57,682</u>	<u>\$371,044</u>	<u>\$336,488</u>	<u>\$92,238</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$57,682	\$371,044	\$336,488	\$92,238
<i>Total Liabilities</i>	<u>\$57,682</u>	<u>\$371,044</u>	<u>\$336,488</u>	<u>\$92,238</u>
<b>Sheriff</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$160,973	\$2,939,259	\$2,955,722	\$144,510
<i>Total Assets</i>	<u>\$160,973</u>	<u>\$2,939,259</u>	<u>\$2,955,722</u>	<u>\$144,510</u>
<b>Liabilities</b>				
Undistributed Monies	\$160,973	\$2,939,259	\$2,955,722	\$144,510
<i>Total Liabilities</i>	<u>\$160,973</u>	<u>\$2,939,259</u>	<u>\$2,955,722</u>	<u>\$144,510</u>
<b>Children Services</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$12,473	\$69,906	\$77,075	\$5,304
<i>Total Assets</i>	<u>\$12,473</u>	<u>\$69,906</u>	<u>\$77,075</u>	<u>\$5,304</u>
<b>Liabilities</b>				
Deposits Held and Due to Others	\$12,473	\$69,906	\$77,075	\$5,304
<i>Total Liabilities</i>	<u>\$12,473</u>	<u>\$69,906</u>	<u>\$77,075</u>	<u>\$5,304</u>

(continued)

Muskingum County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (Continued)  
For the Year Ended December 31, 2016

	Balance 1/1/16	Additions	Reductions	Balance 12/31/16
<b>Port Authority</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,759,434	\$323,121	\$342,311	\$2,740,244
<i>Total Assets</i>	<u>\$2,759,434</u>	<u>\$323,121</u>	<u>\$342,311</u>	<u>\$2,740,244</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$2,759,434	\$323,121	\$342,311	\$2,740,244
<i>Total Liabilities</i>	<u>\$2,759,434</u>	<u>\$323,121</u>	<u>\$342,311</u>	<u>\$2,740,244</u>
<b>Family and Children First</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$231,779	\$504,661	\$518,256	\$218,184
<i>Total Assets</i>	<u>\$231,779</u>	<u>\$504,661</u>	<u>\$518,256</u>	<u>\$218,184</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$231,779	\$504,661	\$518,256	\$218,184
<i>Total Liabilities</i>	<u>\$231,779</u>	<u>\$504,661</u>	<u>\$518,256</u>	<u>\$218,184</u>
<b>Federally Owned Entitlement Land</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$17,942	\$17,942	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$17,942</u>	<u>\$17,942</u>	<u>\$0</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$17,942	\$17,942	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$17,942</u>	<u>\$17,942</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, 2016

	Balance 1/1/16	Additions	Reductions	Balance 12/31/16
<b>USDA Forest Service</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$23,039	\$23,039	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$23,039</u>	<u>\$23,039</u>	<u>\$0</u>
<b>Liabilities</b>				
Undistributed Monies	\$0	\$23,039	\$23,039	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$23,039</u>	<u>\$23,039</u>	<u>\$0</u>
<b>Ohio Elections Commission</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$845	\$20	\$355	\$510
<i>Total Assets</i>	<u>\$845</u>	<u>\$20</u>	<u>\$355</u>	<u>\$510</u>
<b>Liabilities</b>				
Undistributed Monies	\$845	\$20	\$355	\$510
<i>Total Liabilities</i>	<u>\$845</u>	<u>\$20</u>	<u>\$355</u>	<u>\$510</u>
<b>Muskingum County Park Commission</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$159,285	\$376,319	\$245,135	\$290,469
Receivables:				
Intergovernmental	22,756	22,027	22,756	22,027
<i>Total Assets</i>	<u>\$182,041</u>	<u>\$398,346</u>	<u>\$267,891</u>	<u>\$312,496</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$182,041	\$398,346	\$267,891	\$312,496
<i>Total Liabilities</i>	<u>\$182,041</u>	<u>\$398,346</u>	<u>\$267,891</u>	<u>\$312,496</u>
<b>Recorder Housing Trust</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$83,089	\$346,811	\$345,035	\$84,865
<i>Total Assets</i>	<u>\$83,089</u>	<u>\$346,811</u>	<u>\$345,035</u>	<u>\$84,865</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$83,089	\$346,811	\$345,035	\$84,865
<i>Total Liabilities</i>	<u>\$83,089</u>	<u>\$346,811</u>	<u>\$345,035</u>	<u>\$84,865</u>

(continued)

Muskingum County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (Continued)  
For the Year Ended December 31, 2016

	Balance 1/1/16	Additions	Reductions	Balance 12/31/16
<b>Law Enforcement Trust</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$259,572	\$32,657	\$33,826	\$258,403
<i>Total Assets</i>	<u>\$259,572</u>	<u>\$32,657</u>	<u>\$33,826</u>	<u>\$258,403</u>
<b>Liabilities</b>				
Undistributed Monies	\$259,572	\$32,657	\$33,826	\$258,403
<i>Total Liabilities</i>	<u>\$259,572</u>	<u>\$32,657</u>	<u>\$33,826</u>	<u>\$258,403</u>
<b>Total - All Agency Funds</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$19,315,771	\$123,763,537	\$123,537,638	\$19,541,670
Cash and Cash Equivalents in Segregated Accounts	1,454,493	18,673,439	18,892,992	1,234,940
Receivables:				
Permissive Motor Vehicle License Tax	4,153	4,389	4,153	4,389
Intergovernmental	6,719,453	6,660,865	6,719,453	6,660,865
Accounts	4,551,646	5,246,131	4,551,646	5,246,131
Property Taxes	74,749,006	78,115,293	74,749,006	78,115,293
Lodging Taxes	23,843	21,026	23,843	21,026
Payments in Lieu of Taxes	153,137	126,732	153,137	126,732
<i>Total Assets</i>	<u>\$106,971,502</u>	<u>\$232,611,412</u>	<u>\$228,631,868</u>	<u>\$110,951,046</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$97,826,212	\$187,089,501	\$183,584,374	\$101,331,339
Deposits Held and Due to Others	295,197	15,220,589	15,227,195	288,591
Undistributed Monies	8,850,093	30,301,322	29,820,299	9,331,116
<i>Total Liabilities</i>	<u>\$106,971,502</u>	<u>\$232,611,412</u>	<u>\$228,631,868</u>	<u>\$110,951,046</u>

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# STATISTICAL SECTION



On October 29, 1998, still a sitting US Senator, John Glenn once again returned to space aboard the Space Shuttle Discovery. At the age of 77 this made him the oldest person to fly in space.

# 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)

	2016	2015	2014 (1)	2013	2012 (1)
<b>Governmental Activities</b>					
Net Investment in Capital Assets	\$94,595,155	\$90,281,154	\$88,070,601	\$86,771,393	\$85,723,050
Restricted:					
Capital Projects	944,613	944,850	1,250,857	1,766,637	1,719,504
Debt Service	492,174	96,135	69,276	72,819	67,826
Road and Bridge Projects	3,620,504	3,403,614	3,503,601	3,404,962	3,302,057
County Home Program	0	0	0	0	0
Starlight School Program	26,758,146	27,163,092	27,717,285	25,576,661	23,152,485
Children Services Program	6,122,224	6,247,340	7,128,493	7,359,753	7,373,705
Public Assistance Program (3)	620,267	595,553	228,459	255,179	0
Tuberculosis Clinic Program	1,478,734	1,365,211	1,396,390	1,414,526	1,199,415
Court Corrections	2,276,451	2,051,608	1,815,191	1,779,065	1,617,646
Titles and Licenses Administration	0	0	0	0	0
Community Development Program	681,843	627,823	627,361	395,001	770,973
Real Estate Assessment	2,215,435	2,337,665	2,043,127	1,728,011	1,363,677
Delinquent Real Estate Tax and Collection	524,427	385,849	216,021	78,803	182,310
Loan Guaranty	0	0	0	0	0
Mental Health (3)	279,164	362,199	329,620	296,328	347,516
Law Enforcement (3)	355,946	328,930	300,207	292,909	368,662
Emergency 911 (3)	308,799	336,044	438,431	401,233	380,978
Senior Services (3)	577,381	673,426	615,693	571,370	589,508
Other Purposes	2,350,047	2,400,548	2,447,801	2,282,691	2,514,922
Unrestricted (Deficit)	<u>(1,672,915)</u>	<u>8,892</u>	<u>(3,798,541)</u>	<u>18,482,292</u>	<u>15,497,843</u>
<b>Total Governmental Activities Net Position</b>	<u>142,528,395</u>	<u>139,609,933</u>	<u>134,399,873</u>	<u>152,929,633</u>	<u>146,172,077</u>
<b>Business-Type-Activities</b>					
Net Investment in Capital Assets	50,622,266	48,626,741	46,613,223	45,045,389	44,167,503
Restricted for Debt Service	0	0	0	0	0
Unrestricted	<u>3,624,544</u>	<u>4,533,650</u>	<u>5,418,522</u>	<u>6,395,391</u>	<u>7,550,243</u>
<b>Total Business-Type Activities Net Position</b>	<u>54,246,810</u>	<u>53,160,391</u>	<u>52,031,745</u>	<u>51,440,780</u>	<u>51,717,746</u>
<b>Primary Government</b>					
Net Investment in Capital Assets	145,217,421	138,907,895	134,683,824	131,816,782	129,890,553
Restricted	49,606,155	49,319,887	50,127,813	47,675,948	44,951,184
Unrestricted (4)	<u>1,951,629</u>	<u>4,542,542</u>	<u>1,619,981</u>	<u>24,877,683</u>	<u>23,048,086</u>
<b>Total Primary Government Net Position</b>	<u>\$196,775,205</u>	<u>\$192,770,324</u>	<u>\$186,431,618</u>	<u>\$204,370,413</u>	<u>\$197,889,823</u>

(1) Restated net position.

(2) GASB Statements No. 63 and 65 implemented for 2012.

(3) Prior to 2009, these amounts were reflected as Restricted for Other Purposes.

(4) GASB Statement No. 68 implemented for 2015 which affected Unrestricted Net Position.

Note: The County reported the impact of GASB Statement No. 68 beginning in 2014.

<u>2011 (1) (2)</u>	<u>2010 (1)</u>	<u>2009</u>	<u>2008 (1)</u>	<u>2007 (1)</u>
\$83,557,999	\$80,698,922	\$80,517,562	\$79,175,040	\$77,591,877
1,947,166	2,579,452	2,613,801	3,037,311	2,220,054
93,590	128,417	214,377	228,502	267,221
3,347,390	4,310,965	3,067,740	2,736,569	2,927,971
3,664,698	2,890,304	2,479,109	2,269,826	2,071,721
19,471,349	16,117,511	13,238,602	11,549,535	10,129,310
7,380,057	6,509,496	5,645,347	4,980,975	4,737,947
0	0	0	0	0
1,139,562	1,189,198	1,186,522	1,099,670	1,019,908
0	0	0	0	0
0	0	871,606	789,314	769,443
456,036	1,497,385	964,071	348,194	758,562
1,272,123	1,367,538	1,140,507	824,616	1,009,771
125,672	151,836	220,874	0	0
0	0	925,000	925,000	925,754
343,231	309,741	288,747	0	0
424,937	453,810	467,834	0	0
306,414	502,884	475,598	0	0
505,288	419,503	421,681	0	0
3,631,913	3,263,631	3,032,755	4,545,856	4,940,878
<u>10,198,655</u>	<u>10,017,936</u>	<u>9,007,501</u>	<u>11,794,087</u>	<u>12,519,134</u>
<u>137,866,080</u>	<u>132,408,529</u>	<u>126,779,234</u>	<u>124,304,495</u>	<u>121,889,551</u>
37,369,088	38,570,209	34,044,448	34,451,216	34,445,762
95,010	64,830	37,650	5,010,470	10,470
<u>12,622,712</u>	<u>11,126,841</u>	<u>9,993,794</u>	<u>3,657,690</u>	<u>6,855,835</u>
<u>50,086,810</u>	<u>49,761,880</u>	<u>44,075,892</u>	<u>43,119,376</u>	<u>41,312,067</u>
120,927,087	119,269,131	114,562,010	113,626,256	112,037,639
44,204,436	41,756,501	37,291,821	38,345,838	31,789,010
<u>22,821,367</u>	<u>21,144,777</u>	<u>19,001,295</u>	<u>15,451,777</u>	<u>19,374,969</u>
<u>\$187,952,890</u>	<u>\$182,170,409</u>	<u>\$170,855,126</u>	<u>\$167,423,871</u>	<u>\$163,201,618</u>

**Muskingum County, Ohio**  
Changes in Net Position  
Last Ten Years  
(Accrual Basis of Accounting)

	2016	2015	2014	2013	2012
<b><u>Program Revenues</u></b>					
Governmental Activities:					
Charges for Services:					
General Government:					
Legislative and Executive	\$4,203,307	\$4,303,887	\$4,139,284	\$4,125,933	\$4,189,463
Judicial	1,039,671	1,100,165	1,072,759	1,128,298	1,540,628
Public Safety	2,269,125	2,308,359	1,728,475	2,207,981	1,674,033
Public Works	175,538	174,649	137,049	219,700	363,971
Public Works - Intergovernmental	500,144	492,467	481,018	478,052	470,935
Health	427,589	491,613	378,746	517,329	443,454
Human Services	2,549,154	2,223,334	2,675,811	2,444,168	3,390,200
Subtotal Charges for Services	<u>11,164,528</u>	<u>11,094,474</u>	<u>10,613,142</u>	<u>11,121,461</u>	<u>12,072,684</u>
Operating Grants, Contributions, and Interest:					
General Government:					
Legislative and Executive	106,703	17,570	9,940	10,235	105,929
Judicial	619,229	590,707	645,944	389,577	285,658
Public Safety	1,258,057	1,421,859	1,067,287	1,260,395	1,226,767
Public Works	5,979,170	5,617,627	5,758,041	5,443,736	5,725,908
Public Works - Intergovernmental	0	0	0	0	0
Health	159,357	174,159	87,249	225,214	132,602
Health - Intergovernmental	71,498	213,170	223,421	198,510	247,488
Human Services	16,856,404	17,082,475	17,340,271	16,873,385	16,913,933
Subtotal Operating Grants, Contributions, and Interest	<u>25,050,418</u>	<u>25,117,567</u>	<u>25,132,153</u>	<u>24,401,052</u>	<u>24,638,285</u>
Capital Grants and Contributions:					
General Government:					
Legislative and Executive	0	0	0	0	11,195
Judicial	18,000	0	0	0	0
Public Safety	22,000	17,000	4,100	0	0
Public Works	5,013,898	2,413,379	2,560,448	2,244,457	2,775,213
Health	0	0	5,400	0	0
Human Services	0	0	0	0	30,545
Subtotal Capital Grants and Contributions	<u>5,053,898</u>	<u>2,430,379</u>	<u>2,569,948</u>	<u>2,244,457</u>	<u>2,816,953</u>
<i>Total Governmental Activities</i>					
<i>Program Revenues</i>	<u>41,268,844</u>	<u>38,642,420</u>	<u>38,315,243</u>	<u>37,766,970</u>	<u>39,527,922</u>
Business-Type Activities:					
Charges for Services:					
Sewer	4,183,990	4,328,224	4,339,411	3,826,693	4,440,771
Water	4,177,356	4,181,018	4,141,441	3,856,728	3,947,121
Subtotal Charges for Services	<u>8,361,346</u>	<u>8,509,242</u>	<u>8,480,852</u>	<u>7,683,421</u>	<u>8,387,892</u>
Capital Grants and Contributions:					
Sewer	526,526	366,669	726,052	108,294	42,044
Water	152,327	112,625	643,578	211,923	774,992
Subtotal Capital Grants and Contributions	<u>678,853</u>	<u>479,294</u>	<u>1,369,630</u>	<u>320,217</u>	<u>817,036</u>
<i>Total Business-Type Activities</i>					
<i>Program Revenues</i>	<u>9,040,199</u>	<u>8,988,536</u>	<u>9,850,482</u>	<u>8,003,638</u>	<u>9,204,928</u>
<i>Total Primary Government</i>					
<i>Program Revenues</i>	<u>50,309,043</u>	<u>47,630,956</u>	<u>48,165,725</u>	<u>45,770,608</u>	<u>48,732,850</u>

2011	2010	2009	2008	2007
\$4,425,087	\$3,866,507	\$3,492,185	\$3,939,014	\$4,324,972
1,464,879	1,431,338	885,815	917,427	929,661
1,910,934	1,688,528	2,079,349	2,403,465	1,883,628
274,145	316,028	255,857	782,137	834,496
467,416	470,739	459,471	0	0
466,787	392,007	301,696	360,706	293,088
<u>3,999,565</u>	<u>3,477,583</u>	<u>3,798,818</u>	<u>3,168,803</u>	<u>4,302,539</u>
<u>13,008,813</u>	<u>11,642,730</u>	<u>11,273,191</u>	<u>11,571,552</u>	<u>12,568,384</u>
26,735	12,158	7,196	18,293	15,053
286,156	352,514	266,839	240,620	243,911
1,605,674	1,987,067	1,200,849	1,537,049	1,017,639
5,085,491	5,986,663	5,826,818	5,176,915	5,915,021
0	0	318,000	0	0
141,231	179,657	228,908	194,332	292,029
292,765	422,404	432,367	455,672	357,786
<u>17,964,159</u>	<u>20,602,094</u>	<u>24,349,300</u>	<u>24,176,755</u>	<u>26,073,047</u>
<u>25,402,211</u>	<u>29,542,557</u>	<u>32,630,277</u>	<u>31,799,636</u>	<u>33,914,486</u>
0	12,755	12,855	0	0
0	0	0	0	0
15,000	10,590	6,145	0	15,202
3,661,140	2,687,249	2,482,481	3,577,994	1,219,864
0	0	127,988	317,311	0
<u>4,285</u>	<u>7,320</u>	<u>6,695</u>	<u>0</u>	<u>0</u>
<u>3,680,425</u>	<u>2,717,914</u>	<u>2,636,164</u>	<u>3,895,305</u>	<u>1,235,066</u>
<u>42,091,449</u>	<u>43,903,201</u>	<u>46,539,632</u>	<u>47,266,493</u>	<u>47,717,936</u>
4,045,853	3,965,398	4,058,592	3,270,669	2,297,231
3,709,276	3,521,022	3,425,848	3,323,046	3,124,131
<u>7,755,129</u>	<u>7,486,420</u>	<u>7,484,440</u>	<u>6,593,715</u>	<u>5,421,362</u>
1,369,992	5,362,166	1,833,006	1,665,354	1,265,105
325,309	71,270	378,145	389,198	99,945
<u>1,695,301</u>	<u>5,433,436</u>	<u>2,211,151</u>	<u>2,054,552</u>	<u>1,365,050</u>
<u>9,450,430</u>	<u>12,919,856</u>	<u>9,695,591</u>	<u>8,648,267</u>	<u>6,786,412</u>
<u>51,541,879</u>	<u>56,823,057</u>	<u>56,235,223</u>	<u>55,914,760</u>	<u>54,504,348</u>

(continued)

**Muskingum County, Ohio**  
Changes in Net Position (Continued)  
Last Ten Years  
(Accrual Basis of Accounting)

	2016	2015	2014	2013	2012
<b><u>Expenses</u></b>					
<b>Governmental Activities:</b>					
General Government:					
Legislative and Executive	\$13,061,992	\$8,650,321	\$9,121,598	\$9,528,192	\$9,880,631
Judicial	7,412,551	7,046,782	7,011,756	6,784,134	6,503,597
Public Safety	13,427,725	12,384,072	12,024,820	11,652,808	11,557,031
Public Safety - Intergovernmental	0	0	0	0	0
Public Works	7,381,074	8,509,582	8,030,892	7,570,726	8,176,610
Public Works - Intergovernmental	1,403,112	564,220	541,924	391,595	442,920
Health	1,365,266	1,445,554	1,349,586	1,288,009	1,416,721
Health - Intergovernmental	1,332,212	1,305,094	1,252,020	1,275,657	1,350,575
Human Services	29,447,772	28,995,665	28,144,364	27,078,645	29,716,789
Interest and Fiscal Charges	253,425	311,173	348,330	383,780	658,069
<i>Total Governmental Activities Expenses</i>	<u>75,085,129</u>	<u>69,212,463</u>	<u>67,825,290</u>	<u>65,953,546</u>	<u>69,702,943</u>
<b>Business-Type Activities:</b>					
Sewer	4,213,235	4,447,101	4,489,405	4,304,749	4,360,094
Water	3,785,011	3,454,324	4,096,589	4,058,230	4,023,353
<i>Total Business-Type Activities Expenses</i>	<u>7,998,246</u>	<u>7,901,425</u>	<u>8,585,994</u>	<u>8,362,979</u>	<u>8,383,447</u>
<i>Total Primary Government Program Expenses</i>	<u>83,083,375</u>	<u>77,113,888</u>	<u>76,411,284</u>	<u>74,316,525</u>	<u>78,086,390</u>
<b>Net (Expense) Revenue</b>					
Governmental Activities	(33,816,285)	(30,570,043)	(29,510,047)	(28,186,576)	(30,175,021)
Business-Type Activities	1,041,953	1,087,111	1,264,488	(359,341)	821,481
<i>Total Primary Government Net Expense</i>	<u>(32,774,332)</u>	<u>(29,482,932)</u>	<u>(28,245,559)</u>	<u>(28,545,917)</u>	<u>(29,353,540)</u>

2011	2010	2009	2008	2007
\$11,299,400	\$10,556,466	\$10,419,041	\$10,803,364	\$10,093,026
6,579,201	6,314,627	6,649,197	6,536,839	6,474,827
11,485,089	12,277,179	11,417,630	11,009,260	10,841,659
0	0	0	1,220	39,178
9,245,923	7,772,558	7,961,677	10,034,274	8,941,613
765,623	610,092	1,587,632	1,115,725	971,299
1,493,122	1,384,312	1,347,291	1,338,500	1,358,932
1,309,950	1,376,193	1,349,916	1,424,887	1,346,941
30,669,642	32,352,933	38,447,072	37,745,451	40,249,996
549,992	567,813	651,269	843,330	790,269
<u>73,397,942</u>	<u>73,212,173</u>	<u>79,830,725</u>	<u>80,852,850</u>	<u>81,107,740</u>
5,176,037	3,790,920	5,479,802	4,394,477	3,318,613
3,698,531	3,541,499	3,327,130	3,015,312	2,827,804
<u>8,874,568</u>	<u>7,332,419</u>	<u>8,806,932</u>	<u>7,409,789</u>	<u>6,146,417</u>
<u>82,272,510</u>	<u>80,544,592</u>	<u>88,637,657</u>	<u>88,262,639</u>	<u>87,254,157</u>
(31,306,493)	(29,308,972)	(33,291,093)	(33,586,357)	(33,389,804)
575,862	5,587,437	888,659	1,238,478	639,995
<u>(30,730,631)</u>	<u>(23,721,535)</u>	<u>(32,402,434)</u>	<u>(32,347,879)</u>	<u>(32,749,809)</u>

(continued)

**Muskingum County, Ohio**  
Changes in Net Position (Continued)  
Last Ten Years  
(Accrual Basis of Accounting)

	2016	2015	2014	2013	2012
<b>General Revenues and Other Changes in Net Position</b>					
Governmental Activities:					
Property Taxes Levied for General Purposes	\$3,558,804	\$3,067,537	\$3,019,180	\$2,981,461	\$3,262,939
Property Taxes Levied for Public Safety	462,354	476,075	425,152	408,856	449,364
Property Taxes Levied for Health	1,783,292	1,650,059	1,590,064	1,536,171	1,651,283
Property Taxes Levied for Human Services	6,945,381	7,217,956	8,818,470	8,940,548	12,378,806
Sales Taxes, Levied for General Purposes	19,931,454	19,346,296	18,241,337	17,293,349	16,091,980
Grants and Entitlements not Restricted to Specific Programs	2,639,490	2,642,609	2,511,528	2,452,774	2,016,892
Gifts and Donations not Restricted to Specific Programs	0	0	0	0	1,900,770
Investment Earnings	523,870	652,918	622,598	278,722	499,606
Payments in Lieu of Taxes (1)	317,436	445,375	255,667	328,211	319,733
Gain on Sale of Capital Assets	0	0	0	0	0
Miscellaneous	555,992	247,410	585,075	695,375	583,350
<i>Total Governmental Activities</i>	<u>36,718,073</u>	<u>35,746,235</u>	<u>36,069,071</u>	<u>34,915,467</u>	<u>39,154,723</u>
Business-Type Activities:					
Miscellaneous	61,140	75,403	64,495	111,040	135,750
<i>Total Business-Type Activities</i>	<u>61,140</u>	<u>75,403</u>	<u>64,495</u>	<u>111,040</u>	<u>135,750</u>
<i>Total Primary Government General Revenues</i>	<u>36,779,213</u>	<u>35,821,638</u>	<u>36,133,566</u>	<u>35,026,507</u>	<u>39,290,473</u>
<b>Increase (Decrease) Before Transfers</b>					
Governmental Activities	2,901,788	5,176,192	6,559,024	6,728,891	8,979,702
Business-Type Activities	1,103,093	1,162,514	1,328,983	(248,301)	957,231
<i>Total Primary Government Increase (Decrease) Before Transfers</i>	<u>4,004,881</u>	<u>6,338,706</u>	<u>7,888,007</u>	<u>6,480,590</u>	<u>9,936,933</u>
<b>Transfers In (Out)</b>					
Governmental Activities	16,674	33,868	18,358	28,665	(673,705)
Business-Type Activities	(16,674)	(33,868)	(18,358)	(28,665)	673,705
<b>Increase (Decrease) After Transfers</b>					
Governmental Activities	2,918,462	5,210,060	6,577,382	6,757,556	8,305,997
Business-Type Activities	1,086,419	1,128,646	1,310,625	(276,966)	1,630,936
Restatements	0	0	0	0	0
<i>Total Primary Government Increase After Transfers</i>	<u><u>\$4,004,881</u></u>	<u><u>\$6,338,706</u></u>	<u><u>\$7,888,007</u></u>	<u><u>\$6,480,590</u></u>	<u><u>\$9,936,933</u></u>

(1) During 2008, this revenue was reported as earned in the year that the exchange transaction occurred.

Note: Expenses are first impacted by the implementation of GASB Statement No. 68 beginning in 2015.



<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
\$3,154,409	\$2,883,898	\$2,817,269	\$2,906,561	\$2,968,705
422,054	365,236	358,184	372,582	392,732
1,572,838	1,401,482	1,375,444	1,423,902	1,471,298
12,633,678	11,377,151	11,175,246	11,553,094	9,647,924
15,545,873	14,683,620	15,240,831	14,690,308	14,691,023
2,055,775	2,463,062	2,125,238	2,305,383	1,969,306
0	0	0	0	0
821,921	735,554	1,110,432	2,019,320	3,524,198
349,593	346,541	374,904	0	270,415
7,325	0	0	0	85,975
<u>932,318</u>	<u>714,791</u>	<u>1,210,172</u>	<u>850,742</u>	<u>474,622</u>
<u>37,495,784</u>	<u>34,971,335</u>	<u>35,787,720</u>	<u>36,121,892</u>	<u>35,496,198</u>
<u>62,087</u>	<u>65,483</u>	<u>45,969</u>	<u>43,025</u>	<u>78,656</u>
<u>62,087</u>	<u>65,483</u>	<u>45,969</u>	<u>43,025</u>	<u>78,656</u>
<u>37,557,871</u>	<u>35,036,818</u>	<u>35,833,689</u>	<u>36,164,917</u>	<u>35,574,854</u>
6,189,291	5,662,363	2,496,627	2,535,535	2,106,394
<u>637,949</u>	<u>5,652,920</u>	<u>934,628</u>	<u>1,281,503</u>	<u>718,651</u>
<u>6,827,240</u>	<u>11,315,283</u>	<u>3,431,255</u>	<u>3,817,038</u>	<u>2,825,045</u>
25,268	(33,068)	(21,888)	30,645	44,023
<u>(25,268)</u>	<u>33,068</u>	<u>21,888</u>	<u>(30,645)</u>	<u>(44,023)</u>
6,214,559	5,629,295	2,474,739	2,566,180	2,150,417
<u>612,681</u>	<u>5,685,988</u>	<u>956,516</u>	<u>1,250,858</u>	<u>674,628</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>405,215</u>	<u>4,087,794</u>
<u>\$6,827,240</u>	<u>\$11,315,283</u>	<u>\$3,431,255</u>	<u>\$4,222,253</u>	<u>\$6,912,839</u>

**Muskingum County, Ohio**  
**Program Revenues by Program/Activity**  
**Last Ten Years**  
**(Accrual Basis of Accounting)**

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<b><u>Program Revenues</u></b>					
Governmental Activities:					
General Government:					
Legislative and Executive	\$4,310,010	\$4,321,457	\$4,149,224	\$4,136,168	\$4,306,587
Judicial	1,676,900	1,707,872	1,718,703	1,517,875	1,826,286
Public Safety	3,549,182	3,730,218	2,799,862	3,468,376	2,900,800
Public Works	11,168,606	8,205,655	8,455,538	7,907,893	8,865,092
Public Works - Intergovernmental	500,144	492,467	481,018	478,052	470,935
Health	586,946	665,772	471,395	742,543	576,056
Health - Intergovernmental	71,498	213,170	223,421	198,510	247,488
Human Services	<u>19,405,558</u>	<u>19,305,809</u>	<u>20,016,082</u>	<u>19,317,553</u>	<u>20,334,678</u>
<b>Total Governmental Activities</b>	<u>41,268,844</u>	<u>38,642,420</u>	<u>38,315,243</u>	<u>37,766,970</u>	<u>39,527,922</u>
Business-Type Activities:					
Sewer	4,710,516	4,694,893	5,065,463	3,934,987	4,482,815
Water	<u>4,329,683</u>	<u>4,293,643</u>	<u>4,785,019</u>	<u>4,068,651</u>	<u>4,722,113</u>
<b>Total Business-Type Activities</b>	<u>9,040,199</u>	<u>8,988,536</u>	<u>9,850,482</u>	<u>8,003,638</u>	<u>9,204,928</u>
<b>Total Primary Government</b>	<u>\$50,309,043</u>	<u>\$47,630,956</u>	<u>\$48,165,725</u>	<u>\$45,770,608</u>	<u>\$48,732,850</u>

<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
\$4,451,822	\$3,891,420	\$3,512,236	\$3,957,307	\$4,340,025
1,751,035	1,783,852	1,152,654	1,158,047	1,173,572
3,531,608	3,686,185	3,286,343	3,940,514	2,916,469
9,020,776	8,989,940	8,565,156	9,537,046	7,969,381
467,416	470,739	777,471	0	0
608,018	571,664	658,592	872,349	585,117
292,765	422,404	432,367	455,672	357,786
<u>21,968,009</u>	<u>24,086,997</u>	<u>28,154,813</u>	<u>27,345,558</u>	<u>30,375,586</u>
<u>42,091,449</u>	<u>43,903,201</u>	<u>46,539,632</u>	<u>47,266,493</u>	<u>47,717,936</u>
5,415,845	9,327,564	5,891,598	4,936,023	3,562,336
<u>4,034,585</u>	<u>3,592,292</u>	<u>3,803,993</u>	<u>3,712,244</u>	<u>3,224,076</u>
<u>9,450,430</u>	<u>12,919,856</u>	<u>9,695,591</u>	<u>8,648,267</u>	<u>6,786,412</u>
<u>\$51,541,879</u>	<u>\$56,823,057</u>	<u>\$56,235,223</u>	<u>\$55,914,760</u>	<u>\$54,504,348</u>

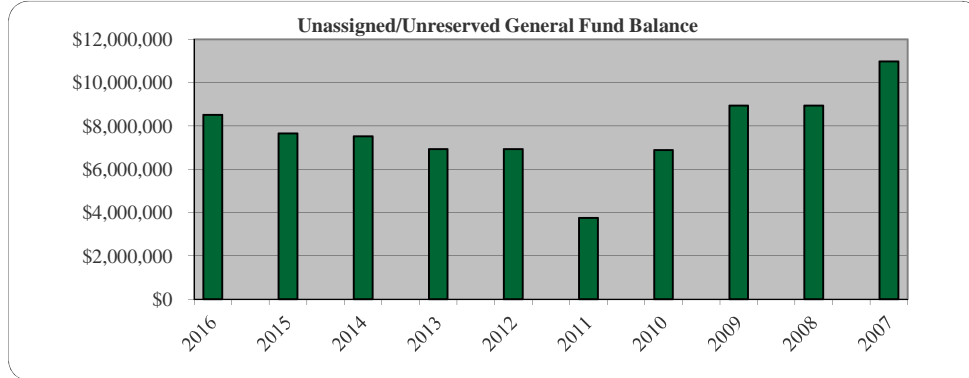
**Muskingum County, Ohio**  
**Fund Balances, Governmental Funds**  
 Last Ten Years  
 (Modified Accrual Basis of Accounting)

	2016	2015	2014	2013	2012
<b>General Fund</b>					
Reserved	\$0	\$0	\$0	\$0	\$0
Unreserved	0	0	0	0	0
Nonspendable	598,590	386,361	379,747	393,834	552,401
Committed	400	0	0	0	15,202
Assigned	7,363,659	7,278,150	6,110,507	5,268,971	3,832,353
Unassigned	<u>8,512,284</u>	<u>7,656,330</u>	<u>7,519,137</u>	<u>6,934,378</u>	<u>6,932,267</u>
<i>Total General Fund</i>	<u>16,474,933</u>	<u>15,320,841</u>	<u>14,009,391</u>	<u>12,597,183</u>	<u>11,332,223</u>
<b>All Other Governmental Funds</b>					
Reserved	0	0	0	0	0
Unreserved, Undesignated, Reported in:					
Special Revenue Funds	0	0	0	0	0
Debt Service Funds	0	0	0	0	0
Capital Projects Funds	0	0	0	0	0
Nonspendable	833,482	891,527	826,144	610,591	784,930
Restricted	42,950,857	43,253,269	43,386,805	40,907,986	37,876,252
Committed	38,970	995,553	0	0	0
Unassigned (Deficit)	<u>(595,015)</u>	<u>(352,202)</u>	<u>(103,982)</u>	<u>(202,419)</u>	<u>(60,044)</u>
<i>Total All Other Governmental Funds</i>	<u>43,228,294</u>	<u>44,788,147</u>	<u>44,108,967</u>	<u>41,316,158</u>	<u>38,601,138</u>
<b>Total Governmental Funds</b>	<u>\$59,703,227</u>	<u>\$60,108,988</u>	<u>\$58,118,358</u>	<u>\$53,913,341</u>	<u>\$49,933,361</u>

(1) Restated fund balances.

(2) During 2011, the County implemented GASB 54. The 2010 amounts were restated to reflect this implementation.

Source: County financial records.



<u>2011 (2)</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007 (1)</u>
\$0	\$0	\$341,698	\$341,698	\$378,747
0	0	8,945,190	8,945,190	10,981,307
473,922	469,568	0	0	0
2,696	0	0	0	0
1,581,473	207,879	0	0	0
<u>3,761,213</u>	<u>6,888,270</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>5,819,304</u>	<u>7,565,717</u>	<u>9,286,888</u>	<u>9,286,888</u>	<u>11,360,054</u>
0	0	1,797,038	1,797,038	2,546,390
0	0	22,909,366	22,909,366	19,819,383
0	0	318,340	318,340	362,253
0	0	1,490,362	1,490,362	2,048,048
1,097,727	1,072,902	0	0	0
36,616,213	33,486,321	0	0	0
0	0	0	0	0
<u>(2,091,889)</u>	<u>(502,098)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>35,622,051</u>	<u>34,057,125</u>	<u>26,515,106</u>	<u>26,515,106</u>	<u>24,776,074</u>
<u>\$41,441,355</u>	<u>\$41,622,842</u>	<u>\$35,801,994</u>	<u>\$35,801,994</u>	<u>\$36,136,128</u>

**Muskingum County, Ohio**  
**Changes in Fund Balances, Governmental Funds**  
**Last Ten Years**  
**(Modified Accrual Basis of Accounting)**

	2016	2015	2014	2013	2012
<b>Revenues</b>					
Property Taxes	\$12,637,866	\$12,790,156	\$14,198,362	\$14,401,860	\$18,549,342
Special Assessments	26,860	30,180	32,523	26,752	17,546
Permissive Sales Taxes	19,937,824	19,294,006	17,946,552	17,153,129	16,245,827
Permissive Motor Vehicle License Tax	500,144	492,467	481,018	478,052	470,935
Charges for Services	8,791,575	8,353,501	8,095,112	8,583,868	9,654,812
Licenses and Permits	809,426	780,051	771,056	759,575	763,396
Fines and Forfeitures	736,404	828,409	774,286	793,879	785,895
Intergovernmental	27,540,367	29,188,791	29,063,681	28,137,433	30,069,779
Interest	540,286	647,238	611,617	310,168	525,139
Payments in Lieu of Taxes	330,146	344,537	369,963	311,556	375,152
Rent	421,613	550,374	570,136	605,221	538,541
Contributions and Donations	62,080	56,430	72,569	46,334	1,942,434
Other	561,846	242,439	570,477	696,542	574,288
<i>Total Revenues</i>	<u>72,896,437</u>	<u>73,598,579</u>	<u>73,557,352</u>	<u>72,304,369</u>	<u>80,513,086</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	9,072,729	9,166,367	8,621,625	8,511,111	8,975,753
Judicial	7,015,882	7,125,936	7,112,255	6,812,440	6,427,692
Public Safety	12,467,378	12,276,548	11,915,827	11,530,668	11,189,319
Public Works	8,383,554	7,046,026	6,782,961	9,014,201	9,511,035
Health	1,259,762	1,413,489	1,315,063	1,242,428	1,355,235
Human Services	28,588,788	29,436,254	28,519,718	27,420,809	29,295,105
Capital Outlay	2,973,510	1,882,205	1,938,298	349,637	204,444
Intergovernmental	2,735,324	1,869,314	1,793,944	1,667,252	1,793,495
Debt Service:					
Principal Retirement	1,545,174	1,683,483	1,668,771	1,526,009	1,376,033
Current Refunding Principal	0	0	0	47,000	0
Refunded Bond Anticipation Note Redeemed (2)	0	0	0	0	400,000
Interest and Fiscal Charges	254,573	306,376	343,248	377,390	465,875
Bond Issuance Costs	12,320	0	0	711	45,758
<i>Total Expenditures</i>	<u>74,308,994</u>	<u>72,205,998</u>	<u>70,011,710</u>	<u>68,499,656</u>	<u>71,039,744</u>
<i>Excess of Revenues Over(Under) Expenditures</i>	<u>(1,412,557)</u>	<u>1,392,581</u>	<u>3,545,642</u>	<u>3,804,713</u>	<u>9,473,342</u>
<b>Other Financing Sources (Uses)</b>					
Bond Anticipation Notes Issued	0	0	0	0	0
Refunding Bonds Issued	560,000	0	0	46,600	1,785,000
General Obligation Bonds Issued	0	0	0	200,000	0
OWDA Loans Issued	0	71,018	109,967	0	60,000
OPWC Loans Issued	0	125,144	338,939	0	0
Premium on General Obligation Bonds Issued	55,425	0	0	1,173	77,727
Proceeds from the Sale of Capital Assets	471,025	72,750	13,465	47,825	15,816
Inception of Capital Lease	136,072	295,269	178,646	151,004	157,029
Transfers In	5,483,520	4,498,915	3,391,078	3,532,555	8,929,575
Current Refunding Bond Anticipation Note	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	(603,105)	0	0	0	(1,977,837)
Current Refunding (3)	0	0	0	0	0
Transfers Out	(5,096,141)	(4,465,047)	(3,372,720)	(3,803,890)	(9,603,280)
<i>Total Other Financing Sources (Uses)</i>	<u>1,006,796</u>	<u>598,049</u>	<u>659,375</u>	<u>175,267</u>	<u>(555,970)</u>
Special Item - Abandoned Operations	0	0	0	0	(425,366)
Restatements	0	0	0	0	0
<i>Net Change in Fund Balances</i>	<u>(\$405,761)</u>	<u>\$1,990,630</u>	<u>\$4,205,017</u>	<u>\$3,979,980</u>	<u>\$8,492,006</u>
<i>Debt Service as a Percentage of Noncapital Expenditures</i>	2.6%	2.9%	3.0%	3.0%	3.3%

(1) Restated fund balances.

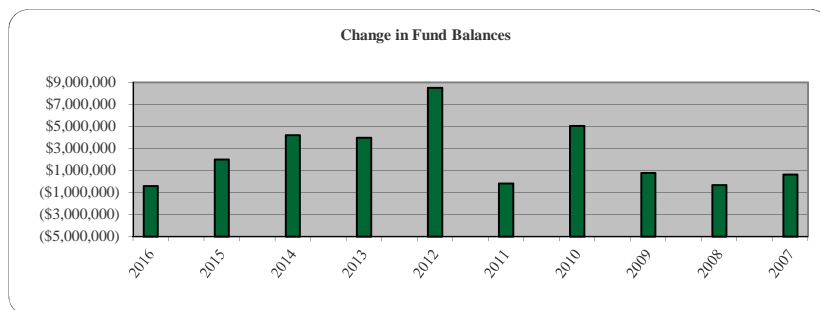
(2) In years prior to 2012, the long-term portion of this refunding was presented as an other financing use.

(3) In years prior to 2013, current refundings were presented as an other financing source.

2011	2010	2009	2008	2007 (1)
\$17,055,278	\$16,015,733	\$15,461,077	\$15,826,014	\$14,000,618
29,726	40,781	32,603	67,573	36,625
15,131,293	16,343,578	13,482,193	14,764,136	14,638,691
467,416	470,739	459,471	458,191	459,393
9,880,316	8,933,314	8,782,461	9,750,191	10,060,503
651,585	671,369	539,978	459,407	425,110
725,047	807,805	639,660	662,245	648,119
30,438,261	32,818,530	35,653,661	37,459,763	36,597,362
921,735	755,769	1,147,205	2,019,140	3,536,120
323,445	359,845	277,862	232,920	270,415
801,874	641,485	776,795	580,667	579,403
45,659	88,012	335,334	89,388	34,995
937,589	698,479	1,210,482	846,789	459,425
<u>77,409,224</u>	<u>78,645,439</u>	<u>78,798,782</u>	<u>83,216,424</u>	<u>81,746,779</u>

9,611,199	9,052,971	8,792,721	9,663,801	8,993,171
6,602,191	6,305,938	6,293,337	6,471,578	6,357,236
11,466,363	11,855,803	10,997,541	10,723,990	10,500,341
10,841,795	7,996,360	8,616,846	10,774,462	8,463,265
1,439,056	1,342,169	1,284,884	1,289,849	1,317,105
30,963,798	32,280,921	38,152,557	37,869,691	40,313,877
2,803,894	1,526,384	1,304,917	3,059,246	807,370
2,096,081	1,986,285	2,672,868	2,661,842	2,357,418
1,421,957	1,572,702	1,302,630	1,232,254	1,209,954
0	0	0	0	0
50,000	0	25,000	0	0
532,583	548,665	650,526	826,979	792,619
0	0	224,964	0	0
<u>77,828,917</u>	<u>74,468,198</u>	<u>80,318,791</u>	<u>84,573,692</u>	<u>81,112,356</u>
(419,693)	4,177,241	(1,520,009)	(1,357,268)	634,423

400,000	467,000	819,000	844,000	0
0	0	9,425,000	0	0
0	0	2,270,000	0	0
0	28,716	85,253	103,507	0
0	0	0	0	0
0	0	165,479	0	0
15,025	4,236	13,635	24,947	99,039
112,475	858,250	116,370	20,035	196,048
4,625,902	3,407,658	5,245,305	5,282,926	4,800,417
(400,000)	(467,000)	(1,171,000)	0	0
0	0	(6,223,607)	0	0
0	0	(3,172,760)	0	0
(4,515,196)	(3,440,726)	(5,267,193)	(5,252,281)	(4,705,495)
<u>238,206</u>	<u>858,134</u>	<u>2,305,482</u>	<u>1,023,134</u>	<u>390,009</u>
0	0	0	0	0
0	0	0	0	(393,620)
<u>(\$181,487)</u>	<u>\$5,035,375</u>	<u>\$785,473</u>	<u>(\$334,134)</u>	<u>\$630,812</u>
2.8%	3.0%	2.6%	2.6%	2.6%



**Muskingum County, Ohio**  
Taxable Sales by Industry (Category)  
Last Ten Years

	2016	2015	2014	2013
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	\$4,938	\$6,462	\$5,486	\$8,013
Mining (2)	21,291	70,604	43,914	38,880
Utilities (excluding telecommunications)	157,063	133,715	154,042	169,608
Construction	123,880	81,491	68,191	85,060
Manufacturing	485,333	525,907	503,452	374,253
Wholesale Trade	368,599	358,209	414,426	488,558
Retail Trade:				
Motor Vehicle and Parts Dealers (1)	2,992,750	3,041,952	3,334,616	2,808,676
Furniture and Home Furnishings Store	392,230	386,238	303,646	291,451
Electronic and Appliance Stores	236,826	212,799	214,548	230,020
Building Material and Garden Equipment and Supplies	1,726,140	1,333,095	1,156,154	1,595,611
Food and Beverage Stores	607,625	431,071	566,343	694,777
Health and Personal Care Stores	234,982	224,808	228,472	271,163
Gasoline Stations	376,874	352,915	411,267	361,199
Clothing and Clothing Accessories Stores	523,162	369,488	490,290	599,375
Sporting Goods, Hobby, Book, and Music Stores	205,890	144,793	190,601	256,766
General Merchandise Stores	2,331,559	2,071,738	2,146,156	2,468,050
Miscellaneous Store Retailers	2,659,094	3,100,428	2,051,456	1,042,969
Nonstore Retailers	362,879	329,953	288,098	403,224
Transportation and Warehousing	40,187	50,729	31,532	18,056
Information (including telecommunications)	1,049,414	1,036,269	1,056,906	949,468
Finance and Insurance	1,662,403	1,755,449	1,508,414	1,170,575
Real Estate, and Rental and Leasing of Property	460,015	421,386	401,003	409,770
Professional, Scientific and Technical Services	394,026	281,180	154,787	166,318
Management of Companies (Holding Companies)	0	0	25,716	7,715
Administrative and Support Services, and Waste Management and Remediation Services	433,146	484,003	410,342	433,653
Education, Health Care and Social Assistance	31,052	30,249	16,861	16,898
Arts, Entertainment, and Recreation	128,628	113,655	186,427	77,622
Accommodation and Food Services	1,416,406	1,408,532	1,267,623	1,251,352
Other Services	452,021	444,149	363,610	338,967
Unclassified (2)	60,826	93,897	60,217	66,129
<b>Total Collections (3)</b>	<b><u>\$19,939,239</u></b>	<b><u>\$19,295,164</u></b>	<b><u>\$18,054,596</u></b>	<b><u>\$17,094,176</u></b>

(1) 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.

(2) 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.

(3) Collections are on a cash basis.

Source: Ohio Department of Taxation



<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
1.50%	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	April 1, 1993
\$7,011	\$6,394	\$6,489	\$6,357	\$3,843	\$3,806
18,911	5,431	13,203	0	0	0
103,892	79,018	78,084	88,736	92,661	47,203
63,611	23,162	24,324	48,448	80,955	32,307
506,774	485,422	584,762	785,777	601,289	207,896
323,340	253,207	230,095	374,642	296,620	262,912
2,692,672	2,353,733	2,232,439	2,165,536	2,195,521	2,325,350
335,001	311,404	297,730	297,671	319,808	331,419
237,264	224,838	235,558	270,894	257,019	260,946
1,438,243	1,273,694	1,243,627	1,325,133	1,466,526	1,484,483
696,660	684,096	668,668	673,424	611,993	560,990
274,032	303,426	344,507	334,223	297,164	293,651
355,358	346,761	361,174	379,209	355,043	380,855
638,919	584,953	621,948	629,191	658,176	682,470
242,960	232,591	228,124	239,301	203,535	213,312
2,328,110	2,316,749	2,364,811	2,373,373	2,340,586	2,506,098
1,179,683	1,271,698	1,328,070	1,677,867	1,703,047	1,874,353
225,685	206,520	192,847	144,892	146,907	195,597
17,031	12,294	10,030	9,049	7,117	6,600
841,049	820,426	821,166	758,406	733,477	731,620
996,616	883,425	691,834	162,865	10,242	20,413
326,722	287,251	273,855	286,021	318,311	289,401
159,197	126,082	91,259	101,385	104,181	100,556
8,464	7,964	4,727	3,064	0	0
295,857	241,285	241,454	223,880	254,646	275,503
14,072	10,874	11,649	6,096	3,913	6,404
21,631	20,413	14,060	16,375	13,584	12,184
1,277,058	1,230,922	1,240,225	1,170,060	1,131,688	1,099,958
338,927	317,115	318,975	320,395	327,578	305,281
60,640	70,965	117,147	125,141	154,876	179,455
<u>\$16,025,390</u>	<u>\$14,992,113</u>	<u>\$14,892,841</u>	<u>\$14,997,411</u>	<u>\$14,690,306</u>	<u>\$14,691,023</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
2016	\$1,126,508,110	\$352,537,920	\$4,225,845,800	\$234,941,980	\$671,262,800
2015	1,084,859,060	348,039,940	4,093,997,143	216,179,180	617,654,800
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

Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

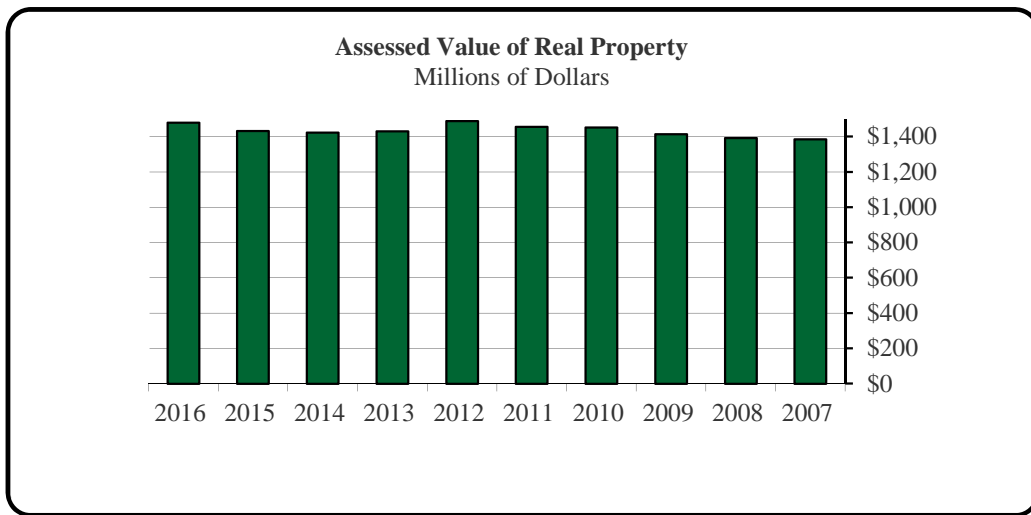
The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property tax has been phased out, and during the phase-out period, all general business tangible personal property was assessed at 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 inter-exchange telephone companies, at 5 percent for 2010. 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).

The tangible personal property values associated with each year were 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 a 10 percent and a 2 1/2 percent rollback, and homestead exemptions before being billed.

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	\$1,713,988,010	\$4,897,108,600	35%	8.627476
0	0	1,649,078,180	4,711,651,943	35%	8.591971
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



**Muskingum County, Ohio**  
Property Tax Rates, Direct and Overlapping Governments  
(per \$1,000 of assessed value)  
Last Ten Years (1)

	2016	2015	2014	2013	2012
<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	0.944864	0.972878	0.972242	0.969770	0.911862
Commercial/Industrial/Public Utility/Mineral Real	1.436220	1.420658	1.406650	1.375142	1.447598
General Business/Public Utility Personal	2.000000	2.000000	2.000000	2.000000	2.000000
1994 Sheriff Operations					
Residential/Agricultural Real	0.236216	0.243219	0.243060	0.242442	0.227965
Commercial/Industrial/Public Utility/Mineral Real	0.359055	0.355164	0.351662	0.343785	0.361899
General Business/Public Utility Personal	0.500000	0.500000	0.500000	0.500000	0.500000
2006 Children Services					
Residential/Agricultural Real	1.784408	1.837314	1.836114	1.831446	1.722084
Commercial/Industrial/Public Utility/Mineral Real	1.948286	1.927174	1.908174	1.865432	1.963722
General Business/Public Utility Personal	2.000000	2.000000	2.000000	2.000000	2.000000
1998 Mental Health					
Residential/Agricultural Real	0.656342	0.675802	0.675360	0.673643	0.633417
Commercial/Industrial/Public Utility/Mineral Real	3.806865	0.798122	0.790253	0.772552	0.813257
General Business/Public Utility Personal	1.000000	1.000000	1.000000	1.000000	1.000000
2002 Senior Services					
Residential/Agricultural Real	0.421416	0.433911	0.433627	0.432525	0.406697
Commercial/Industrial/Public Utility/Mineral Real	0.465056	0.460017	0.455481	0.445279	0.468740
General Business/Public Utility Personal	0.500000	0.500000	0.500000	0.500000	0.500000
2005 T.B. Clinic					
Residential/Agricultural Real	0.356881	0.367462	0.367222	0.366289	0.344416
Commercial/Industrial/Public Utility/Mineral Real	0.389657	0.385434	0.381634	0.373086	0.392744
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	0.000000	0.000000	2.152605
Commercial/Industrial/Public Utility/Mineral Real	0.000000	0.000000	0.000000	0.000000	2.454652
General Business/Public Utility Personal	0.000000	0.000000	0.000000	0.000000	2.500000
2007 MRDD					
Residential/Agricultural Real	0.971204	1.500000	3.000000	3.000000	2.986548
Commercial/Industrial/Public Utility/Mineral Real	0.992140	1.472083	2.915139	2.849841	3.000000
General Business/Public Utility Personal	1.000000	1.500000	3.000000	3.000000	3.000000
<b><u>Total Voted Millage By Type of Property</u></b>					
Residential/Agricultural Real	5.371331	6.030586	7.527625	7.516115	9.385594
Commercial/Industrial/Public Utility/Mineral Real	9.397279	6.818652	8.208993	8.025117	10.902612
General Business/Public Utility Personal	7.400000	7.900000	9.400000	9.400000	11.900000
<b><u>Total Millage By Type of Property</u></b>					
Residential/Agricultural Real	7.521331	8.180586	9.677625	9.666115	11.535594
Commercial/Industrial/Public Utility/Mineral Real	11.547279	8.968652	10.358993	10.175117	13.052612
General Business/Public Utility Personal	9.550000	10.050000	11.550000	11.550000	14.050000
<b>Total Weighted Average Tax Rate</b>	8.627476	8.591971	10.051493	10.001859	12.119590

(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

2011	2010	2009	2008	2007
\$2.150000	\$2.150000	\$2.150000	\$2.150000	\$2.150000
0.000000	0.000000	0.000000	0.000000	0.159972
0.000000	0.000000	0.000000	0.000000	0.329057
0.000000	0.000000	0.000000	0.000000	1.000000
0.000000	0.000000	0.000000	0.000000	0.652350
0.000000	0.000000	0.000000	0.000000	1.052878
0.000000	0.000000	0.000000	0.000000	2.000000
0.908938	0.906752	0.915968	0.915436	0.913860
1.425924	1.407460	1.400284	1.398944	1.389842
2.000000	2.000000	2.000000	2.000000	2.000000
0.227234	0.226688	0.228992	0.228859	0.228465
0.356481	0.351865	0.350071	0.349736	0.347461
0.500000	0.500000	0.500000	0.500000	0.500000
1.716562	1.712434	1.729838	1.728834	1.725858
1.934322	1.909276	1.899542	1.897724	1.885378
2.000000	2.000000	2.000000	2.000000	2.000000
0.631386	0.629868	0.636270	0.635901	0.634806
0.801081	0.790708	0.786677	0.785924	0.780811
1.000000	1.000000	1.000000	1.000000	1.000000
0.405393	0.404418	0.408529	0.408292	0.407589
0.461722	0.455744	0.453420	0.452987	0.450040
0.500000	0.500000	0.500000	0.500000	0.500000
0.343312	0.342486	0.345967	0.345767	0.345172
0.386864	0.381855	0.379908	0.379545	0.377076
0.400000	0.400000	0.400000	0.400000	0.400000
2.145702	2.140542	2.162297	2.161043	2.157323
2.417902	2.386595	2.374427	2.372155	2.356723
2.500000	2.500000	2.500000	2.500000	2.500000
2.976972	2.969814	3.000000	3.000000	0.000000
3.000000	3.000000	3.000000	3.000000	0.000000
3.000000	3.000000	3.000000	3.000000	0.000000
9.355499	9.333002	9.427861	9.424132	7.225395
10.784296	10.683503	10.644329	10.637015	8.969266
11.900000	11.900000	11.900000	11.900000	11.900000
11.505499	11.483002	11.577861	11.574132	9.375395
12.934296	12.833503	12.794329	12.787015	11.119266
14.050000	14.050000	14.050000	14.050000	14.050000
12.015350	11.899529	11.953420	11.997069	10.173886

(continued)

**Muskingum County, Ohio**  
Property Tax Rates, Direct and Overlapping Governments (Continued)  
(per \$1,000 of assessed value)  
Last Ten Years (1)

	2016	2015	2014	2013	2012
<b><u>Overlapping Rates by Taxing District</u></b>					
<b><u>Special Districts</u></b>					
Muskingum County General Health District					
Residential/Agricultural Real	1.328435	1.367822	1.367255	1.365050	1.311153
Commercial/Industrial/Public Utility/Mineral Real	1.426183	1.410728	1.396819	1.365531	1.437481
General Business/Public Utility Personal	1.500000	1.500000	1.500000	1.500000	1.500000
Muskingum County Library System					
Residential/Agricultural Real	0.971204	1.000000	1.000000	1.000000	0.992324
Commercial/Industrial/Public Utility/Mineral Real	0.992140	0.981389	0.971713	0.949947	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	25.314450	25.724875	25.635496	25.859847	25.953957
Commercial/Industrial/Public Utility/Mineral Real	28.749000	29.214472	27.991258	27.162634	29.457905
General Business/Public Utility Personal	37.680000	37.970000	37.870000	38.100000	38.160000
Franklin Local Schools					
Residential/Agricultural Real	23.011445	23.400280	23.208818	23.514166	23.619727
Commercial/Industrial/Public Utility/Mineral Real	25.161356	25.904798	25.634465	25.045649	24.706529
General Business/Public Utility Personal	36.400000	36.500000	36.300000	36.700000	36.940000
Maysville Local Schools					
Residential/Agricultural Real	23.060756	23.296647	23.175508	23.431919	22.639260
Commercial/Industrial/Public Utility/Mineral Real	22.432789	22.433395	22.340918	22.633824	23.349156
General Business/Public Utility Personal	39.750000	39.950000	39.850000	40.150000	40.150000
Tri-Valley Local Schools					
Residential/Agricultural Real	23.628490	25.135709	25.874029	26.053364	24.479753
Commercial/Industrial/Public Utility/Mineral Real	25.151833	24.800258	25.617375	24.715677	26.928248
General Business/Public Utility Personal	38.550000	39.050000	39.850000	40.050000	40.000000
West Muskingum Local Schools					
Residential/Agricultural Real	29.452934	30.417091	31.739846	26.686918	25.491906
Commercial/Industrial/Public Utility/Mineral Real	29.740846	30.115003	31.263839	25.900021	25.748813
General Business/Public Utility Personal	46.800000	47.600000	48.800000	43.800000	43.390000
Zanesville City Schools					
Residential/Agricultural Real	30.763616	31.455084	31.275759	33.455936	30.409437
Commercial/Industrial/Public Utility/Mineral Real	29.921971	30.355066	30.125010	32.304417	30.976347
General Business/Public Utility Personal	48.950000	49.350000	49.200000	51.450000	50.150000
<b><u>Out of County School Districts</u></b>					
Licking Valley Local Schools					
Residential/Agricultural Real	25.400014	25.700010	25.828513	25.938519	25.950017
Commercial/Industrial/Public Utility/Mineral Real	28.133082	28.378277	28.448616	28.466373	25.950022
General Business/Public Utility Personal	35.300000	35.600000	35.620000	35.740000	35.850000
Morgan Local Schools					
Residential/Agricultural Real	24.366985	24.630132	24.591935	24.828775	24.919904
Commercial/Industrial/Public Utility/Mineral Real	29.494032	29.786432	29.566471	30.525450	28.978938
General Business/Public Utility Personal	37.210000	37.430000	37.390000	37.630000	37.630000
Riverview Local Schools					
Residential/Agricultural Real	20.825057	20.954506	20.963960	20.961403	21.003792
Commercial/Industrial/Public Utility/Mineral Real	21.841991	22.406985	22.121057	21.424524	21.402619
General Business/Public Utility Personal	31.300000	31.300000	31.300000	31.300000	31.300000
Rolling Hills Local Schools					
Residential/Agricultural Real	24.000007	24.400007	24.500007	24.650007	24.847845
Commercial/Industrial/Public Utility/Mineral Real	24.000007	24.799677	24.900000	25.050000	25.200000
General Business/Public Utility Personal	24.400000	24.800000	24.900000	25.050000	25.200000

(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

2011	2010	2009	2008	2007
1.306949	1.303806	1.317058	1.134535	1.132581
1.423445	1.411488	1.406841	1.298935	1.290485
1.500000	1.500000	1.500000	1.500000	1.500000
0.992324	0.989938	0.000000	0.000000	0.000000
1.000000	1.000000	0.000000	0.000000	0.000000
1.000000	1.000000	0.000000	0.000000	0.000000
25.459837	26.345567	26.446695	26.451721	26.248595
27.653795	28.496288	27.728431	27.657707	27.093335
37.680000	38.560000	38.660000	38.660000	38.460000
23.569316	24.168471	24.231739	24.268633	24.180875
24.678196	25.229114	25.295789	24.790981	24.600570
36.940000	37.550000	37.600000	37.600000	37.550000
22.597047	22.545202	22.615864	22.608211	22.497883
23.264847	23.150732	22.647747	22.716867	22.551582
40.150000	40.100000	40.150000	40.150000	40.050000
24.441136	24.400859	24.651367	24.636550	24.607715
26.695185	26.262452	26.367757	26.340592	26.332665
40.050000	40.100000	40.250000	40.250000	40.250000
25.503745	25.550003	25.765353	25.714390	25.700022
25.610270	25.627406	26.008437	25.882166	25.700031
43.390000	43.450000	43.650000	43.600000	43.600000
30.362244	29.964791	30.052567	29.534905	28.750027
30.790204	30.197363	30.325980	29.857789	29.059889
50.150000	49.850000	49.950000	49.450000	48.700000
25.220010	25.270014	25.370012	25.400019	25.370013
25.295341	25.331739	25.370011	25.400021	25.370017
36.120000	36.170000	36.270000	36.300000	36.270000
24.920600	24.921988	24.901188	24.821643	24.821702
28.590174	28.685518	28.736733	28.871364	28.617474
37.630000	37.630000	37.600000	37.520000	37.520000
20.993409	20.994025	21.042818	21.047589	21.049664
21.376338	21.376937	23.024672	23.038673	23.127591
31.300000	31.300000	31.300000	31.300000	31.300000
24.160627	26.496732	26.260007	26.967027	25.456579
24.339416	26.660000	26.643595	27.139688	25.468017
24.750000	26.660000	26.660000	27.250000	25.580000

(continued)

**Muskingum County, Ohio**  
Property Tax Rates, Direct and Overlapping Governments (Continued)  
(per \$1,000 of assessed value)  
Last Ten Years (1)

	2016	2015	2014	2013	2012
<b><u>Overlapping Rates by Taxing District</u></b>					
<b><u>Joint Vocational School Districts</u></b>					
Mid-East Ohio Career and Technology Centers					
Residential/Agricultural Real	3.307766	3.391105	3.460095	3.343387	3.403210
Commercial/Industrial/Public Utility/Mineral Real	3.455264	3.471690	3.434851	3.351785	3.463468
General Business/Public Utility Personal	4.600000	4.600000	4.600000	4.600000	4.600000
Coshocton County Career Center					
Residential/Agricultural Real	2.897949	2.000000	2.000045	2.000002	2.007357
Commercial/Industrial/Public Utility/Mineral Real	3.005127	2.114017	2.079017	2.023767	2.005680
General Business/Public Utility Personal	3.500000	2.500000	2.500000	2.500000	2.500000
Career and Technology Education Centers of Licking County					
Residential/Agricultural Real	2.580000	2.540000	2.560000	2.480000	2.540000
Commercial/Industrial/Public Utility/Mineral Real	2.580000	2.540000	2.560000	2.480000	2.540000
General Business/Public Utility Personal	2.580000	2.540000	2.560000	2.480000	2.540000
<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	9.237574	9.245998	9.248020	9.250000	8.600000
Commercial/Industrial/Public Utility/Mineral Real	9.234161	9.250000	9.250000	9.250000	8.600000
General Business/Public Utility Personal	9.250000	9.250000	9.250000	9.250000	8.600000
Dresden - Jefferson Township					
Residential/Agricultural Real	10.187574	10.195998	10.198020	10.200000	9.550000
Commercial/Industrial/Public Utility/Mineral Real	10.184131	10.200000	10.200000	10.200000	9.550000
General Business/Public Utility Personal	10.200000	10.200000	10.200000	10.200000	9.550000
Fazeysburg					
Residential/Agricultural Real	7.675590	7.698160	7.699895	7.700000	7.700000
Commercial/Industrial/Public Utility/Mineral Real	7.646540	7.700000	7.700000	7.700000	7.700000
General Business/Public Utility Personal	7.700000	7.700000	7.700000	7.700000	7.700000
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	3.400000	3.394330	1.200000	1.200000	1.200000
Commercial/Industrial/Public Utility/Mineral Real	3.400000	3.400000	1.200000	1.200000	1.200000
General Business/Public Utility Personal	3.400000	3.400000	1.200000	1.200000	1.200000
New Concord - Union Township					
Residential/Agricultural Real	6.276086	6.295971	6.295033	6.300000	6.295075
Commercial/Industrial/Public Utility/Mineral Real	6.271555	6.300000	5.852825	5.838352	6.300000
General Business/Public Utility Personal	6.300000	6.300000	6.300000	6.300000	6.300000
Norwich					
Residential/Agricultural Real	7.776885	7.800000	7.800000	7.800000	7.800000
Commercial/Industrial/Public Utility/Mineral Real	7.738855	7.738855	7.615690	7.615690	7.795885
General Business/Public Utility Personal	7.800000	7.800000	7.800000	7.800000	7.800000
New Concord-Highland Township (2)					
Residential/Agricultural Real	5.026086	5.045971	5.045033	5.050000	5.045075
Commercial/Industrial/Public Utility/Mineral Real	5.021555	5.050000	4.602825	4.588352	5.050000
General Business/Public Utility Personal	5.500000	5.050000	5.050000	5.050000	5.050000

(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



2011	2010	2009	2008	2007
3.398564	3.395370	2.000002	2.000001	2.000004
3.420809	3.422682	2.004351	2.010492	1.999999
4.600000	4.600000	3.200000	3.200000	3.200000
2.006277	2.006810	2.026250	2.030243	2.033165
2.000002	2.000000	2.199462	2.182048	2.186273
2.500000	2.500000	2.500000	2.500000	2.500000
2.520000	2.500000	2.500000	3.000000	3.000000
2.520000	2.500000	2.500000	3.000000	3.000000
2.500000	2.500000	2.500000	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
8.500000	7.700000	7.499741	3.400000	3.600000
8.500000	7.700000	7.500000	3.400000	3.600000
8.500000	7.700000	7.500000	3.400000	3.600000
9.450000	8.650000	8.449741	4.350000	4.550000
9.450000	8.650000	8.450000	4.350000	4.550000
9.450000	8.650000	8.450000	4.350000	4.550000
6.658610	6.654235	6.644485	6.637435	6.625655
6.478870	6.479745	6.500155	6.508330	6.502020
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
6.296979	5.929123	5.929484	5.929696	5.929696
6.300000	5.650956	5.651369	5.651370	5.647248
6.300000	6.300000	6.300000	6.300000	6.300000
7.800000	7.800000	2.800000	6.850710	6.850710
7.800000	7.800000	2.800000	6.823365	6.823365
7.800000	7.800000	2.800000	7.800000	7.800000
5.046979	4.679123	4.679484	4.679696	5.129696
5.050000	4.400956	4.401369	4.401370	4.847248
5.050000	5.050000	5.050000	5.050000	5.500000

(continued)

**Muskingum County, Ohio**  
Property Tax Rates, Direct and Overlapping Governments (Continued)  
(per \$1,000 of assessed value)  
Last Ten Years (1)

	2016	2015	2014	2013	2012
<b><u>Overlapping Rates by Taxing District</u></b>					
<b><u>Corporations</u></b>					
Philo					
Residential/Agricultural Real	8.654237	6.178360	6.174581	6.166959	6.044175
Commercial/Industrial/Public Utility/Mineral Real	9.227616	6.727616	6.173128	6.173128	7.103184
General Business/Public Utility Personal	10.050000	7.550000	7.550000	7.550000	10.050000
Roseville					
Residential/Agricultural Real	8.499030	8.503425	8.502668	8.465196	7.909439
Commercial/Industrial/Public Utility/Mineral Real	9.807676	9.809373	9.809373	11.800000	10.127302
General Business/Public Utility Personal	11.800000	11.800000	11.800000	11.800000	11.800000
South Zanesville					
Residential/Agricultural Real	5.245207	5.292270	5.249890	5.250000	2.750000
Commercial/Industrial/Public Utility/Mineral Real	4.898770	4.835742	4.835305	4.835182	2.750000
General Business/Public Utility Personal	5.250000	5.250000	5.250000	5.250000	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	3.400000	3.400000	2.850000	2.850000	2.850000
Commercial/Industrial/Public Utility/Mineral Real	3.400000	3.400000	2.850000	2.850000	2.850000
General Business/Public Utility Personal	3.400000	3.400000	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	3.400000	3.400000	1.700000	1.700000	1.700000
Commercial/Industrial/Public Utility/Mineral Real	3.400000	3.400000	1.700000	1.700000	1.700000
General Business/Public Utility Personal	3.400000	3.400000	1.700000	1.700000	1.700000
<b><u>Townships</u></b>					
Adams					
Residential/Agricultural Real	4.121250	4.195969	4.199626	4.198566	4.295152
Commercial/Industrial/Public Utility/Mineral Real	4.040976	4.225974	4.302467	4.302395	4.350000
General Business/Public Utility Personal	4.350000	4.350000	4.350000	4.350000	4.350000
Blue Rock					
Residential/Agricultural Real	4.380623	4.426017	4.427636	4.404174	4.449684
Commercial/Industrial/Public Utility/Mineral Real	4.690621	4.700000	4.658018	4.665155	4.640554
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	5.055847	5.250000	3.250000	3.250000	3.239275
Commercial/Industrial/Public Utility/Mineral Real	5.235515	5.140499	3.142444	3.209125	3.250000
General Business/Public Utility Personal	5.250000	5.250000	3.250000	3.250000	3.250000
Clay					
Residential/Agricultural Real	3.141150	3.144772	3.145511	3.136291	3.089806
Commercial/Industrial/Public Utility/Mineral Real	3.188278	3.190197	3.190197	3.188009	3.172224
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

2011	2010	2009	2008	2007
6.036201	6.000587	5.971812	5.959996	5.955057
6.816190	6.801569	6.801569	6.801570	6.801570
10.050000	10.050000	10.050000	10.050000	10.050000
7.896769	6.879940	6.874563	6.949359	6.944940
10.123981	9.124303	9.124303	9.124303	9.097927
11.800000	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	1.700000	1.700000
1.700000	1.700000	1.700000	1.700000	1.700000
1.700000	1.700000	1.700000	1.700000	1.700000
4.295640	4.295674	4.349966	4.084429	4.084193
4.343639	4.350000	4.350000	4.346628	4.346628
4.350000	4.350000	4.350000	4.350000	4.350000
4.440609	4.445352	4.479888	4.481289	4.370560
4.646324	4.646324	4.645084	4.645084	4.613021
4.700000	4.700000	4.700000	4.700000	4.700000
3.300000	3.300000	3.300000	2.900000	2.900000
3.300000	3.300000	3.300000	2.900000	2.900000
3.300000	3.300000	3.300000	2.900000	2.900000
3.237220	3.236419	3.249816	3.250000	3.258608
3.249914	3.250000	3.250000	3.250000	3.250000
3.250000	3.250000	3.250000	3.250000	3.250000
3.086675	3.085045	3.092158	3.089995	3.089828
3.171149	3.171561	3.171561	3.171561	3.171561
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)

	2016	2015	2014	2013	2012
<b><u>Overlapping Rates by Taxing District</u></b>					
<b><u>Townships</u></b>					
<b>Falls</b>					
Residential/Agricultural Real	6.130637	6.148671	6.150000	3.650000	3.650000
Commercial/Industrial/Public Utility/Mineral Real	6.118038	6.111859	6.107932	3.586612	3.630682
General Business/Public Utility Personal	6.150000	6.150000	6.150000	3.650000	3.650000
<b>Harrison</b>					
Residential/Agricultural Real	8.921239	9.033440	9.036818	6.216882	8.916307
Commercial/Industrial/Public Utility/Mineral Real	10.225767	10.782638	10.656868	7.911765	11.491645
General Business/Public Utility Personal	11.100000	11.100000	11.100000	8.300000	11.800000
<b>Highland</b>					
Residential/Agricultural Real	4.235016	4.259312	4.275314	4.276765	4.349926
Commercial/Industrial/Public Utility/Mineral Real	4.400000	4.361352	4.341616	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	4.277864	4.322689	4.326348	4.324666	4.249301
Commercial/Industrial/Public Utility/Mineral Real	4.456253	4.461376	4.462562	4.492568	4.468373
General Business/Public Utility Personal	4.850000	4.850000	4.850000	4.850000	4.850000
<b>Jackson</b>					
Residential/Agricultural Real	9.689239	8.839192	8.842150	8.833850	8.706155
Commercial/Industrial/Public Utility/Mineral Real	9.197111	7.747992	7.698910	7.698910	9.017808
General Business/Public Utility Personal	10.250000	9.650000	9.650000	9.450000	9.650000
<b>Jefferson</b>					
Residential/Agricultural Real	4.390777	5.894982	5.900000	5.900000	4.815689
Commercial/Industrial/Public Utility/Mineral Real	4.385420	5.232270	5.240975	5.240975	4.244546
General Business/Public Utility Personal	4.400000	5.900000	5.900000	5.900000	4.900000
<b>Licking</b>					
Residential/Agricultural Real	5.909434	6.250000	6.249208	6.250000	6.089297
Commercial/Industrial/Public Utility/Mineral Real	6.103258	6.103060	6.065344	6.098315	6.162321
General Business/Public Utility Personal	6.250000	6.250000	6.250000	6.250000	6.250000
<b>Madison</b>					
Residential/Agricultural Real	5.520854	5.898521	5.907144	3.911310	3.929050
Commercial/Industrial/Public Utility/Mineral Real	5.000289	6.000000	5.963235	4.000000	4.000000
General Business/Public Utility Personal	6.000000	6.000000	6.000000	4.000000	4.000000
<b>Meigs</b>					
Residential/Agricultural Real	3.510829	3.526301	3.524935	3.524324	3.638643
Commercial/Industrial/Public Utility/Mineral Real	3.658415	3.854800	3.863793	3.812259	4.250000
General Business/Public Utility Personal	4.250000	4.250000	4.250000	4.250000	4.250000
<b>Monroe</b>					
Residential/Agricultural Real	4.530758	4.535776	4.547945	4.553490	4.643837
Commercial/Industrial/Public Utility/Mineral Real	4.623980	4.633179	4.700000	4.700000	4.700000
General Business/Public Utility Personal	4.700000	4.700000	4.700000	4.700000	4.700000
<b>Muskingum</b>					
Residential/Agricultural Real	4.614731	4.647992	4.648367	4.650000	4.650000
Commercial/Industrial/Public Utility/Mineral Real	4.643275	4.650000	4.650000	4.650000	4.650000
General Business/Public Utility Personal	4.650000	4.650000	4.650000	4.650000	4.650000

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Source: Muskingum County Auditor

2011	2010	2009	2008	2007
3.648747	3.647567	3.650000	3.447188	3.445556
3.650000	3.650000	3.650000	3.484929	3.459367
3.650000	3.650000	3.650000	3.650000	3.650000
8.886601	8.854614	8.885438	8.881504	8.864935
11.424058	11.419128	11.546073	11.546074	11.546074
11.800000	11.800000	11.800000	11.800000	11.800000
4.346240	4.346129	4.389979	4.400000	4.184886
4.400000	4.400000	4.400000	4.400000	4.378531
4.400000	4.400000	4.400000	4.400000	4.400000
4.246824	4.246497	4.275818	3.501770	3.500759
4.474273	4.482934	4.482830	3.895596	3.895596
4.850000	4.850000	4.850000	4.850000	4.850000
8.695876	7.047245	7.160003	7.151500	5.602422
9.049184	7.427082	7.367605	7.368962	5.877010
8.150000	8.150000	8.150000	8.150000	6.850000
4.809131	4.804184	4.811428	4.811691	4.807084
4.244546	4.244546	4.244546	4.244547	4.244547
4.900000	4.900000	4.900000	4.900000	4.900000
6.081179	6.076988	6.103275	6.101673	5.420004
6.168285	6.119385	6.113160	6.113160	5.696458
6.250000	6.250000	6.250000	6.250000	6.250000
3.935802	3.946753	4.000000	3.793113	3.790519
0.400000	4.000000	4.000000	3.999929	3.999929
4.000000	4.000000	4.000000	4.000000	4.000000
3.638420	3.638721	3.651426	3.651186	3.649233
4.250000	4.250000	4.250000	4.250000	4.250000
4.250000	4.250000	4.250000	4.250000	4.250000
4.646425	4.141752	4.200000	3.962954	3.959292
4.700000	4.200000	4.200000	4.200000	4.192467
4.700000	4.200000	4.200000	4.200000	4.200000
4.645173	4.637838	4.649666	4.650000	4.445494
4.650000	4.646722	4.650000	4.650000	4.409335
4.650000	4.650000	4.650000	4.650000	4.650000

(continued)

**Muskingum County, Ohio**  
Property Tax Rates, Direct and Overlapping Governments (Continued)  
(per \$1,000 of assessed value)  
Last Ten Years (1)

	2016	2015	2014	2013	2012
<b><u>Overlapping Rates by Taxing District</u></b>					
<b><u>Townships</u></b>					
Newton					
Residential/Agricultural Real	5.784896	5.840342	5.834453	5.822486	5.872511
Commercial/Industrial/Public Utility/Mineral Real	7.215089	7.228913	7.235651	7.247114	7.438640
General Business/Public Utility Personal	9.050000	9.050000	9.050000	9.050000	9.050000
Perry					
Residential/Agricultural Real	4.847159	4.893059	4.893956	4.892957	4.797665
Commercial/Industrial/Public Utility/Mineral Real	5.511248	5.478506	5.483861	5.299484	5.564960
General Business/Public Utility Personal	6.200000	6.200000	6.200000	6.200000	6.200000
Rich Hill					
Residential/Agricultural Real	3.966559	3.993558	3.994098	3.998572	4.143282
Commercial/Industrial/Public Utility/Mineral Real	3.843012	4.139121	4.158678	4.159021	4.200000
General Business/Public Utility Personal	4.200000	4.200000	4.200000	4.200000	4.200000
Salem					
Residential/Agricultural Real	3.434011	3.546731	3.550000	3.550000	3.487304
Commercial/Industrial/Public Utility/Mineral Real	3.537644	3.542515	3.549750	3.517407	3.545023
General Business/Public Utility Personal	3.550000	3.550000	3.550000	3.550000	3.550000
Salt Creek					
Residential/Agricultural Real	3.506429	3.548266	3.550381	3.544616	3.529171
Commercial/Industrial/Public Utility/Mineral Real	3.645816	3.668186	3.668186	3.668846	3.702008
General Business/Public Utility Personal	4.000000	4.000000	4.000000	4.000000	4.000000
Springfield					
Residential/Agricultural Real	5.151373	5.177982	5.176834	5.171644	5.007328
Commercial/Industrial/Public Utility/Mineral Real	5.096922	5.146876	5.152640	5.140351	5.241212
General Business/Public Utility Personal	5.350000	5.350000	5.350000	5.350000	5.350000
Union					
Residential/Agricultural Real	4.967914	4.994444	4.496730	4.496503	4.466650
Commercial/Industrial/Public Utility/Mineral Real	5.031592	5.080424	4.576337	4.576386	4.594638
General Business/Public Utility Personal	5.100000	5.100000	4.600000	4.600000	4.600000
Washington					
Residential/Agricultural Real	4.157726	4.395462	4.400000	4.150000	4.138400
Commercial/Industrial/Public Utility/Mineral Real	4.332898	4.331018	4.265576	3.747728	4.150000
General Business/Public Utility Personal	4.400000	4.400000	4.400000	4.150000	4.150000
Wayne					
Residential/Agricultural Real	3.915273	3.932233	3.932199	3.926385	3.832155
Commercial/Industrial/Public Utility/Mineral Real	4.235845	4.254646	4.252463	4.249030	4.214179
General Business/Public Utility Personal	5.000000	5.000000	5.000000	5.000000	5.000000

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2011	2010	2009	2008	2007
5.863985	5.861858	5.894420	5.289116	5.287463
7.393079	7.383140	7.100597	6.393143	6.367673
9.050000	9.050000	9.050000	8.450000	8.450000
4.792724	4.794035	4.809287	4.811126	4.811021
5.515667	5.480453	5.327777	5.313017	5.245736
6.200000	6.200000	6.200000	6.200000	6.200000
4.142801	4.200000	4.200000	4.200000	3.915556
4.200000	4.200000	4.200000	4.200000	4.050234
4.200000	4.200000	4.200000	4.200000	4.200000
3.484858	3.484684	3.550000	3.375648	3.372569
3.550000	3.550000	3.550000	3.515683	3.515683
3.550000	3.550000	3.550000	3.550000	3.550000
3.524017	3.526761	3.547010	3.547236	3.547160
3.702008	3.702008	3.702008	3.702008	3.702008
4.000000	4.000000	4.000000	4.000000	4.000000
4.880769	4.883296	4.899116	4.902310	4.900396
5.206503	5.205282	5.208290	5.232037	5.224410
5.350000	5.350000	5.350000	5.350000	5.350000
4.466912	4.465688	4.476997	4.478748	4.478373
4.594774	4.516369	4.516369	4.516369	4.516369
4.600000	4.600000	4.600000	4.600000	4.600000
4.132236	4.131990	4.020234	4.020047	3.471417
4.150000	4.138369	4.016502	4.038848	3.657154
4.150000	4.150000	4.150000	4.150000	4.150000
3.831026	3.829902	3.835215	3.834781	3.831262
4.208087	4.203841	4.202016	4.202016	4.188905
5.000000	5.000000	5.000000	5.000000	5.000000

**Muskingum County, Ohio**

Principal Taxpayers

Real Estate Tax

2016 and 2007 (1)

Name of Taxpayer	2016	
	Assessed Value	Percent of Real Property Assessed Value
Ohio Franklin Realty	\$19,853,030	1.34%
Nationwide Health Properties, Incorporated	12,476,580	0.84%
DOLGENCORP Properties, LLC	11,025,990	0.75%
Appalachian Power Company	9,517,240	0.64%
Colony Square Partners Limited	6,144,400	0.42%
CFI NNN Raiders LLC	4,469,170	0.30%
AZ-Warehouse Zanesville	3,503,370	0.24%
Halliburton Energy Services, Incorporated	3,393,500	0.23%
Ray Thomas Lumbertown, Incorporated	3,356,140	0.23%
Zanesville Country Fair	3,335,100	0.22%
Totals	<u>\$77,074,520</u>	<u>5.21%</u>
Total Assessed Valuation	<u>\$1,479,046,030</u>	

Name of Taxpayer	2007	
	Assessed Value	Percent of Real Property Assessed Value
Longaberger Company	\$8,999,790	0.65%
Colony Square Partners Limited	6,188,880	0.45%
Wal-Mart Real Estate	5,751,770	0.41%
AZ-Warehouse Zanesville	4,440,800	0.32%
DOLGENCORP Properties, LLC	3,280,350	0.24%
J. Robert Beam Trustee	3,271,400	0.23%
Zanesville Country Fair	3,088,450	0.22%
Ray Thomas Lumbertown, Incorporated	2,956,400	0.21%
Century National Bank	2,864,420	0.21%
North Coast Energy	2,728,120	0.20%
Totals	<u>\$43,570,380</u>	<u>3.14%</u>
Total Assessed Valuation	<u>\$1,385,855,630</u>	

(1) The amounts presented represent the assessed values upon which 2016 and 2007 collections were based.

Source: Muskingum County Auditor



**Muskingum County, Ohio**  
Principal Taxpayers  
General Business Tangible Personal Property Tax  
2007 (2)

Name of Taxpayer	2007	
	Assessed Value (1)	Percent of Tangible Personal Property Assessed Value
Longaberger Company	\$7,066,510	9.63%
AK Tube LLC	5,898,900	8.04%
Ohio Bell Telephone (2)	3,324,140	4.53%
Lear Operations Corporation	2,395,540	3.27%
AutoZone Texas LP Company	2,345,040	3.20%
Owens Illinois Incorporated	2,153,610	2.94%
Wal-Mart Stores East LP	2,020,420	2.75%
Shelly & Sands, Incorporated	1,961,840	2.67%
Sidwell Materials, Incorporated	1,682,370	2.29%
DOLGENCORP Properties, LLC	1,561,010	2.13%
<b>Total</b>	<b>\$30,409,380</b>	<b>41.45%</b>
<b>Total Assessed Valuation</b>	<b>\$73,372,490</b>	

(1) The amounts presented represent the assessed values upon which 2007 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, at 5 percent for 2010. 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  
2016 and 2007 (1)

Name of Taxpayer	2016	
	Assessed Value	Percent of Public Utility Assessed Value
Rockies Express Pipeline	\$98,030,720	41.73%
Ohio Power Company	71,123,280	30.27%
American Electric Power	34,685,890	14.76%
Appalachian Power Cpmpany	9,334,380	3.97%
Columbia Gas of Ohio, Incorporated	7,445,170	3.17%
Guernsey Muskingum Electric Co-Op	6,981,730	2.97%
NGO Transmission, Incorporated	6,260,270	2.67%
 Total	 \$233,861,440	 99.54%
Total Assessed Valuation	\$234,941,980	

	2007	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Power Company	\$48,995,120	61.69%
Guernsey Muskingum Electric	5,429,500	6.84%
Texas Eastern Trans Corporation	4,640,600	5.84%
National Gas and Oil Co-op	4,330,700	5.45%
Columbia Gas of Ohio, Incorporated	3,311,710	4.17%
 Total	 \$66,707,630	 83.99%
Total Assessed Valuation	\$79,420,980	

(1) The amounts presented represent the assessed values upon which 2016 and 2007 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

	2016	2015	2014	2013	2012
<b><u>Real and Public Utility Property</u></b>					
Tax Levy (1)	\$12,448,297	\$13,728,603	\$14,895,685	\$16,359,709	\$21,164,546
Current Tax Collections (1)	13,728,369	13,560,610	14,910,257	15,387,739	19,438,191
Percent of Current Collections to Levy	110.28%	98.78%	100.10%	94.06%	91.84%
Delinquent Tax Collections (3)	535,878	667,522	913,782	731,600	1,015,376
Total Tax Collections	14,264,247	14,228,132	15,824,039	16,119,339	20,453,567
Ratio of Total Collections to Levy	114.59%	103.64%	106.23%	98.53%	96.64%
Outstanding Delinquent Taxes (2)	1,665,842	1,546,343	1,924,632	2,269,132	2,888,616
Ratio of Outstanding Delinquent Taxes to Tax Levy	13.38%	11.26%	12.92%	13.87%	13.65%
		15,274,946	16,820,317		
Tax Levy	\$0	\$0	\$0	\$0	\$0
Total Tax Collections	0	312	895	2,504	2,263
Ratio of Total Collections to Levy	n/a	n/a	n/a	n/a	n/a
Outstanding Delinquent Taxes	45,685	53,218	53,460	54,455	68,118
Ratio of Outstanding Delinquent Taxes to Tax Levy	n/a	n/a	n/a	n/a	n/a

- (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

2011	2010	2009	2008	2007
\$19,794,947	\$18,192,541	\$17,795,876	\$17,481,773	\$14,623,157
16,867,486	16,848,050	16,659,703	16,575,402	13,711,560
85.21%	92.61%	93.62%	94.82%	93.77%
1,489,227	735,605	626,328	783,007	640,271
18,356,713	17,583,655	17,286,031	17,358,409	14,351,831
92.73%	96.65%	97.14%	99.29%	98.14%
3,584,990	2,800,717	2,693,395	2,186,187	1,767,530
18.11%	15.39%	15.13%	12.51%	12.09%
\$0	\$20,624	\$41,248	\$567,273	\$1,026,475
3,822	73,183	59,466	609,612	1,118,018
n/a	354.84%	144.17%	107.46%	108.92%
80,370	136,942	469,552	474,373	462,905
n/a	663.99%	1138.36% <sup>4</sup>	83.62%	45.10%

**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
2016	\$5,815,245	\$148,647	\$125,683	\$448,614	\$2,776,037	\$0	\$247,089
2015	7,055,643	152,421	189,735	464,083	3,513,335	0	319,128
2014	8,290,627	156,041	253,787	338,939	4,227,243	0	350,234
2013	9,490,251	168,425	312,939	0	4,918,502	0	475,798
2012	10,463,165	189,575	375,740	0	5,587,831	0	609,653
2011	11,496,893	210,579	418,000	0	6,235,926	400,000	732,653
2010	12,276,128	231,467	459,048	0	8,246,127	467,000	888,747
2009	13,514,410	252,230	507,134	0	9,378,635	467,000	258,220
2008	12,050,810	225,449	555,220	0	10,459,447	844,000	327,508
2007	13,000,855	187,623	598,306	0	11,486,515	0	480,546

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	OPWC Loan	Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$13,044,047	\$0	\$0	\$13,399,017	\$833,197	\$36,837,576	2.09%	\$428
14,008,879	0	0	13,699,289	144,317	39,546,830	2.24	459
15,124,183	0	0	13,654,230	0	42,395,284	2.41	493
16,189,387	0	0	11,929,999	0	43,485,301	2.47	505
17,006,598	0	0	11,225,303	0	45,457,865	2.58	528
17,830,907	0	5,329,400	11,139,921	0	53,794,279	3.05	625
18,081,416	750,000	5,394,300	10,384,703	0	57,178,936	3.25	664
18,862,008	750,000	5,456,800	8,397,424	0	57,843,861	3.90	684
17,413,024	5,635,000	5,517,100	5,082,065	0	58,109,623	3.92	687
18,068,740	5,635,000	530,500	3,699,119	0	53,687,204	3.62	635

**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
2016	86,074	\$4,897,108,600	\$18,859,292	0.39%	\$219.11
2015	86,074	4,711,651,943	21,064,522	0.45	244.73
2014	86,074	4,635,911,657	23,414,810	0.55	272.03
2013	86,074	4,646,748,342	25,679,638	0.58	298.34
2012	86,074	4,764,411,372	27,469,763	0.64	319.14
2011	86,074	4,566,313,028	29,327,800	0.69	340.73
2010	86,074	4,409,977,943	30,357,544	0.76	352.69
2009	84,585	4,283,478,814	32,376,418	0.61	382.77
2008	84,585	4,839,069,206	29,463,834	0.65	348.33
2007	84,585	4,773,484,520	31,069,595	0.77	367.32

(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**

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Net Available Revenue:						
Gross Revenues (1)	\$4,199,510	\$4,332,272	\$4,344,193	\$3,840,748	\$4,281,100	\$4,066,504
Less: Operating Expenses (2)	<u>2,057,080</u>	<u>2,091,860</u>	<u>2,109,749</u>	<u>2,082,783</u>	<u>2,060,791</u>	<u>2,705,414</u>
Net Available Revenue	<u><u>2,142,430</u></u>	<u><u>2,240,412</u></u>	<u><u>2,234,444</u></u>	<u><u>1,757,965</u></u>	<u><u>2,220,309</u></u>	<u><u>1,361,090</u></u>
Debt Service OWDA Loans:						
Principal	262,413	223,318	238,513	252,410	279,634	243,008
Interest	214,696	231,424	238,084	245,863	253,232	260,218
OWDA Coverage	4.49	4.93	4.69	3.53	4.17	2.70
Debt Service - Revenue Bonds						
Bonds Principal	0	0	0	0	5,329,400	64,900
Bonds Interest	0	0	0	0	245,572	243,393
Revenue Bond Coverage	0.00	0.00	0.00	0.00	0.40	4.41
Total Debt Service:						
Principal	262,413	223,318	238,513	252,410	5,609,034	307,908
Interest	214,696	231,424	238,084	245,863	498,804	503,611
Total Coverage	4.49	4.93	4.69	3.53	0.36	1.68

(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>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Net Available Revenue:				
Gross Revenues (1)	\$3,982,525	\$4,062,239	\$2,337,975	\$2,303,169
Less: Operating Expenses (2)	<u>1,801,755</u>	<u>3,604,433</u>	<u>2,550,142</u>	<u>1,341,676</u>
Net Available Revenue	<u><u>2,180,770</u></u>	<u><u>457,806</u></u>	<u><u>(212,167)</u></u>	<u><u>961,493</u></u>
Debt Service OWDA Loans:				
Principal	3,603,067	29,039	26,915	24,946
Interest	266,848	29,151	15,611	16,960
OWDA Coverage	0.56	7.87	(4.99)	22.94
Debt Service - Revenue Bonds				
Bonds Principal	62,500	60,300	13,400	13,200
Bonds Interest	246,224	259,052	24,575	25,185
Revenue Bond Coverage	7.06	1.43	(5.59)	25.05
Total Debt Service:				
Principal	3,665,567	89,339	40,315	38,146
Interest	513,072	288,203	40,186	42,145
Total Coverage	0.52	1.21	(2.64)	11.98

(1) Includes investment income and other non-operating revenues.

(2) Direct operating expenses do not include depreciation and amortization expense.

Source: Muskingum County Auditor

**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	
2016	\$4,222,976	\$2,312,290	\$1,910,686	\$312,890	\$106,717	4.55
2015	4,252,373	2,041,666	2,210,707	353,233	111,574	4.76
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

- (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

	2016	2015	2014	2013
Total Assessed Property Value	<u>\$1,713,988,010</u>	<u>\$1,649,078,180</u>	<u>\$1,622,569,080</u>	<u>\$1,626,361,920</u>
Debt Limit (1)	<u>41,349,700</u>	<u>39,726,955</u>	<u>39,064,227</u>	<u>39,159,048</u>
Total Debt Outstanding:				
General Obligation Bonds Payable	\$18,117,500	\$20,746,520	\$23,065,190	\$25,298,400
Notes Payable	0	0	0	0
Revenue Bonds Payable	0	0	0	0
OWDA Loans Payable from Enterprise Fund Revenues	13,399,017	13,699,289	13,654,230	11,929,999
OPWC Loans Payable	1,281,811	608,400	338,939	0
Special Assessment Debt Payable	<u>269,947</u>	<u>337,121</u>	<u>404,141</u>	<u>475,025</u>
Total Gross Indebtedness	<u>33,068,275</u>	<u>35,391,330</u>	<u>37,462,500</u>	<u>37,703,424</u>
Exemptions:				
General Obligation Bonds Payable - Exempt	14,266,700	16,172,300	17,822,900	19,403,400
Notes Payable - Exempt	0	0	0	0
Revenue Bonds Payable	0	0	0	0
OWDA Loans Payable from Enterprise Fund Revenues	13,399,017	13,699,289	13,654,230	11,929,999
OPWC Loans Payable	1,281,811	608,400	338,939	0
Special Assessment Debt Payable	269,947	337,121	404,141	475,025
Amount Available in the Debt Service Fund for General Obligations	<u>581,124</u>	<u>236,148</u>	<u>252,528</u>	<u>277,063</u>
Total Exemptions	<u>29,798,599</u>	<u>31,053,258</u>	<u>32,472,738</u>	<u>32,085,487</u>
Total Net Debt Applicable to Debt Limit	<u>3,269,676</u>	<u>4,338,072</u>	<u>4,989,762</u>	<u>5,617,937</u>
Legal Debt Margin	<u>\$38,080,024</u>	<u>\$35,388,883</u>	<u>\$34,074,465</u>	<u>\$33,541,111</u>
Legal Debt Margin Within Debt Limit	92.09%	89.08%	87.23%	85.65%

(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

2012	2011	2010	2009	2008	2007
<u>\$1,667,543,980</u>	<u>\$1,598,209,560</u>	<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>40,188,600</u>	<u>38,455,239</u>	<u>36,853,984</u>	<u>35,796,952</u>	<u>36,129,084</u>	<u>36,966,228</u>
\$27,220,000	\$29,182,000	\$31,098,500	\$33,165,000	\$30,076,500	\$31,718,000
140,000	1,930,000	2,337,000	1,852,000	8,987,969	7,874,068
0	5,329,400	5,394,300	5,456,800	5,517,100	530,500
11,225,303	11,139,921	10,384,703	8,397,424	5,082,065	3,699,119
0	0	0	0	0	0
559,575	628,579	697,967	767,230	788,949	794,623
<u>39,144,878</u>	<u>48,209,900</u>	<u>49,912,470</u>	<u>49,638,454</u>	<u>50,452,583</u>	<u>44,616,310</u>
20,886,250	22,255,250	23,599,500	24,899,500	23,589,750	24,650,000
0	700,000	750,000	800,000	7,318,969	7,049,068
0	5,329,400	5,394,300	5,456,800	5,517,100	530,500
11,225,303	11,139,921	10,384,703	8,397,424	5,082,065	3,699,119
0	0	0	0	0	0
559,575	628,579	697,967	767,230	788,949	794,623
<u>305,918</u>	<u>326,286</u>	<u>436,829</u>	<u>503,226</u>	<u>456,761</u>	<u>513,845</u>
<u>32,977,046</u>	<u>40,379,436</u>	<u>41,263,299</u>	<u>40,824,180</u>	<u>42,753,594</u>	<u>37,237,155</u>
<u>6,167,832</u>	<u>7,830,464</u>	<u>8,649,171</u>	<u>8,814,274</u>	<u>7,698,989</u>	<u>7,379,155</u>
<u>\$34,020,768</u>	<u>\$30,624,775</u>	<u>\$28,204,813</u>	<u>\$26,982,678</u>	<u>\$28,430,095</u>	<u>\$29,587,073</u>
84.65%	79.64%	76.53%	75.38%	78.69%	80.04%

(continued)

**Muskingum County, Ohio**  
**Legal Debt Margin (Continued)**  
**Last Ten Years**

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Unvoted Debt Limitation (1)	<u>\$17,139,880</u>	<u>\$16,490,782</u>	<u>\$16,225,691</u>	<u>\$16,263,619</u>
Total Debt Outstanding:				
General Obligation Bonds Payable	\$18,117,500	\$20,746,520	\$23,065,190	\$25,298,400
Notes Payable	0	0	0	0
Revenue Bonds Payable	0	0	0	0
OWDA Loans Payable from Enterprise Fund Revenues	13,399,017	13,699,289	13,654,230	11,929,999
OPWC Loans Payable	1,281,811	608,400	338,939	0
Special Assessment Debt Payable	<u>269,947</u>	<u>337,121</u>	<u>404,141</u>	<u>475,025</u>
Total Gross Indebtedness	<u>33,068,275</u>	<u>35,391,330</u>	<u>37,462,500</u>	<u>37,703,424</u>
Exemptions:				
General Obligation Bonds Payable - Exempt	14,266,700	16,172,300	17,822,900	19,403,400
Notes Payable - Exempt	0	0	0	0
Revenue Bonds Payable	0	0	0	0
OWDA Loans Payable from Enterprise Fund Revenues	13,399,017	13,699,289	13,654,230	11,929,999
OPWC Loans Payable	1,281,811	608,400	338,939	0
Bonds Payable from Special Assessments	269,947	337,121	404,141	475,025
Amount Available in the Debt Service Fund for General Obligations	<u>581,124</u>	<u>236,148</u>	<u>252,528</u>	<u>277,063</u>
Total Exemptions	<u>29,798,599</u>	<u>31,053,258</u>	<u>32,472,738</u>	<u>32,085,487</u>
Net Debt Within Unvoted Debt Limitation	<u>3,269,676</u>	<u>4,338,072</u>	<u>4,989,762</u>	<u>5,617,937</u>
Unvoted Legal Debt Margin	<u>\$13,870,204</u>	<u>\$12,152,710</u>	<u>\$11,235,929</u>	<u>\$10,645,682</u>
Unvoted Legal Debt Margin as a Percentage of Unvoted Debt Limitation	80.92%	73.69%	69.25%	65.46%

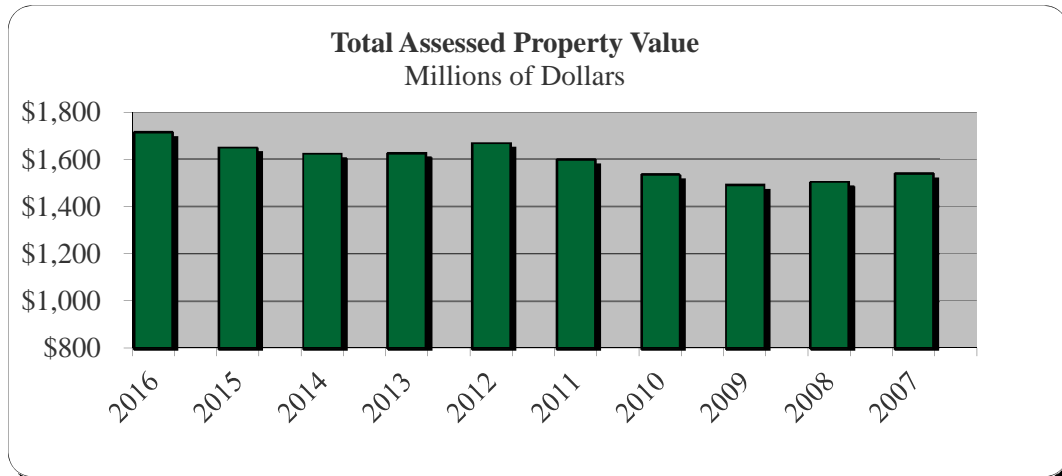
(1) Ohio Bond Law sets a limit of one percent of the tax valuation.

2012	2011	2010	2009	2008	2007
<u>\$16,675,440</u>	<u>\$15,982,096</u>	<u>\$15,341,593</u>	<u>\$14,918,781</u>	<u>\$15,051,634</u>	<u>\$15,386,491</u>
\$27,220,000	\$29,182,000	\$31,098,500	\$33,165,000	\$30,076,500	\$31,718,000
140,000	1,930,000	2,337,000	1,852,000	8,987,969	7,874,068
0	5,329,400	5,394,300	5,456,800	5,517,100	530,500
11,225,303	11,139,921	10,384,703	8,397,424	5,082,065	3,699,119
0	0	0	0	0	0
559,575	628,579	697,967	767,230	788,949	794,623
<u>39,144,878</u>	<u>48,209,900</u>	<u>49,912,470</u>	<u>49,638,454</u>	<u>50,452,583</u>	<u>44,616,310</u>
20,886,250	22,255,250	23,599,500	24,899,500	23,589,750	24,650,000
0	700,000	750,000	800,000	7,318,969	7,049,068
0	5,329,400	5,394,300	5,456,800	5,517,100	530,500
11,225,303	11,139,921	10,384,703	8,397,424	5,082,065	3,699,119
0	0	0	0	0	0
559,575	628,579	697,967	767,230	788,949	794,623
305,918	326,286	436,829	503,226	456,761	513,845
<u>32,977,046</u>	<u>40,379,436</u>	<u>41,263,299</u>	<u>40,824,180</u>	<u>42,753,594</u>	<u>37,237,155</u>
<u>6,167,832</u>	<u>7,830,464</u>	<u>8,649,171</u>	<u>8,814,274</u>	<u>7,698,989</u>	<u>7,379,155</u>
<u>\$10,507,608</u>	<u>\$8,151,632</u>	<u>\$6,692,422</u>	<u>\$6,104,507</u>	<u>\$7,352,645</u>	<u>\$8,007,336</u>
63.01%	51.00%	43.62%	40.92%	48.85%	52.04%

**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)
2016	86,074	\$1,761,848,706	\$20,469	\$37,748	39.5
2015	86,074	1,761,848,706	20,469	37,748	39.5
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

- (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	15,964	5.8%	\$1,713,988,010
13.8	16,126	6.1%	1,649,078,180
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

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**Muskingum County, Ohio**  
Principal Employers  
2016 and 2007

		2016	
Employer	Nature of Business	Employees	Percentage of Total County Employment
Genesis Health Care	Hospital - Health Services	2,800	7.17%
Zandex, Incorporated	Health Services	1,100	2.82%
Muskingum County	Government	818	2.09%
Dollar General Corporation	General Merchandise Warehouse and Distribution Center	678	1.74%
Shelly & Sands, Incorporated	Road Construction, Aggregate, and Asphalt	500	1.28%
Halliburton	Oil & Gas Industry	496	1.27%
Auto Zone, Incorporated	Auto Parts Warehouse and Distribution Center	470	1.20%
Muskingum University	Private University	450	1.15%
Zanesville City School District	Education	450	1.15%
Time Warner (Noe Spectrum)	Inbound Call Center	360	0.92%
Total		<u>8,122</u>	<u>20.79%</u>
Total Employment within the County		<u>39,057</u>	

		2007	
Employer	Nature of Business	Employees	Percentage of Total County Employment
Genesis Health Care	Hospital - Health Services	3,342	9.27%
Longaberger, Incorporated	Hand-woven baskets and wood products	3,200	8.89%
Zandex, Incorporated	Health Services	1,017	2.82%
Muskingum County	Government	982	2.72%
Dollar General Corporation	General Merchandise Warehouse and Distribution Center	846	2.35%
Auto Zone, Incorporated	Auto Parts Warehouse and Distribution Center	600	1.66%
Lear Corporation	Electrical parts for engines/ wire assemblies	402	1.11%
Owens-Brockway Glass Container	Glass Containers and Jars	358	0.99%
New Bakery of Ohio	Bin Manufacturer and Delivery	350	0.97%
Muskingum University	Private University	345	0.96%
Total		<u>11,442</u>	<u>31.74%</u>
Total Employment within the County		<u>36,048</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	2016	2015	2014	2013
<b>General Government - Legislative and Executive</b>				
Commissioners	10.00	11.00	11.00	11.00
Auditor	10.00	11.00	11.00	11.00
Treasurer	5.00	4.00	3.00	3.00
Treasurer - Dretac	1.00	2.00	2.00	2.00
Prosecuting Attorney	18.00	17.00	16.00	17.00
Prosecutor - Dretac	1.00	2.00	1.00	3.00
Records	2.00	2.00	2.00	2.00
Board of Elections	14.00	15.00	17.00	18.00
Recorder	5.00	5.00	5.00	6.00
Data Processing	0.00	0.00	0.00	0.00
Maintenance	19.00	19.00	20.00	20.00
Fleet Garage	2.00	2.00	2.00	2.00
Information Services	4.00	4.00	4.00	4.00
Title	5.00	6.00	5.00	5.00
G.I.S.	3.00	3.00	2.00	2.00
Real Estate	7.00	6.00	7.00	7.00
<b>General Government - Judicial</b>				
Common Pleas Court	9.00	9.00	8.00	8.00
Jury Commission - Common Pleas	2.00	2.00	2.00	2.00
County Court	9.00	9.00	9.00	9.00
Probate Court	5.00	7.00	6.00	6.00
Juvenile Court	60.00	61.00	67.00	63.00
Municipal Court	3.00	3.00	4.00	4.00
Clerk of Courts	12.00	11.00	11.00	10.00
Domestic Relations Court	9.00	10.00	11.00	11.00
Special Projects - County Court	0.00	0.00	1.00	0.00
Law Library	1.00	1.00	1.00	1.00
<b>Public Safety</b>				
Sheriff	101.00	102.00	101.00	100.00
Disaster Services	3.00	3.00	3.00	3.00
Coroner	19.00	16.00	6.00	5.00
Community Corrections	6.00	6.00	6.00	6.00
House Arrest - County Court	3.00	3.00	3.00	3.00
Youth Services - Juvenile Court	4.00	3.00	0.00	0.00
D.A.R.E. - Sheriff	0.00	0.00	0.00	0.00
Sheriff Levy Fund	6.00	6.00	6.00	7.00
Sheriff Co. Agency	5.00	4.00	3.00	4.00
9-1-1 Sheriff	2.00	2.00	2.00	2.00
Victim Witness - Prosecutor	2.00	2.00	1.00	1.00
<b>Public Works</b>				
Engineer	48.00	48.00	48.00	51.00
Building Department	7.00	7.00	8.00	6.00
Recycling	3.00	4.00	3.00	4.00
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

2012	2011	2010	2009	2008	2007
13.00	14.00	13.00	15.00	18.00	17.00
12.00	10.00	11.00	11.00	12.00	13.00
3.00	3.00	3.00	3.00	3.00	3.00
3.00	2.00	2.00	2.00	2.00	2.00
20.00	19.00	19.00	19.00	18.00	19.00
1.00	1.00	1.00	0.00	0.00	1.00
2.00	2.00	2.00	2.00	1.00	2.00
19.00	18.00	18.00	19.00	24.00	17.00
4.00	6.00	6.00	6.00	6.00	6.00
0.00	1.00	1.00	1.00	0.00	1.00
19.00	18.00	22.00	22.00	23.00	23.00
2.00	2.00	3.00	3.00	3.00	3.00
4.00	4.00	4.00	4.00	4.00	4.00
5.00	5.00	5.00	5.00	5.00	5.00
3.00	3.00	3.00	3.00	3.00	3.00
8.00	7.00	6.00	7.00	7.00	6.00
9.00	9.00	10.00	11.00	9.00	10.00
2.00	2.00	1.00	1.00	1.00	1.00
9.00	9.00	9.00	9.00	9.00	8.00
6.00	6.00	6.00	6.00	6.00	6.00
62.00	63.00	63.00	66.00	68.00	70.00
4.00	4.00	4.00	4.00	4.00	4.00
11.00	12.00	12.00	12.00	12.00	12.00
11.00	11.00	11.00	11.00	11.00	10.00
0.00	0.00	0.00	0.00	0.00	0.00
1.00	1.00	1.00	0.00	0.00	0.00
99.00	98.00	108.00	108.00	110.00	110.00
3.00	3.00	3.00	3.00	3.00	3.00
3.00	3.00	2.00	3.00	4.00	3.00
6.00	5.00	5.00	5.00	5.00	5.00
3.00	3.00	3.00	3.00	3.00	3.00
0.00	0.00	4.00	6.00	5.00	4.00
0.00	0.00	0.00	0.00	1.00	1.00
7.00	7.00	7.00	6.00	8.00	7.00
3.00	5.00	4.00	5.00	4.00	5.00
2.00	2.00	2.00	2.00	0.00	0.00
1.00	1.00	1.00	1.00	1.00	1.00
54.00	55.00	60.00	60.00	60.00	57.00
6.00	5.00	7.00	7.00	10.00	9.00
4.00	3.00	4.00	3.00	3.00	3.00
1.00	1.00	2.00	0.00	1.00	1.00
0.00	0.00	0.00	1.00	0.00	0.00

(continued)

**Muskingum County, Ohio**  
 Full-Time Equivalent County Government Employees by Program/Activity (Continued)  
 Last Ten Years

Program/Activity	2016	2015	2014	2013
<b>Health</b>				
Humane	0.00	0.00	0.00	0.00
Dog and Kennel	4.00	4.00	3.00	4.00
T.B. Clinic	11.00	11.00	18.00	16.00
<b>Human Services</b>				
Developmental Disabilities	101.00	107.00	114.00	133.00
Public Assistance	82.00	84.00	81.00	78.00
Children Services	83.00	83.00	81.00	76.00
Child Support Enforcement Agency	38.00	38.00	38.00	36.00
Veteran Services	10.00	10.00	9.00	9.00
County Home	0.00	0.00	0.00	0.00
Center for Seniors	22.00	22.00	17.00	25.00
Special Ed - Starlight	12.00	11.00	10.00	3.00
Early Childhood - Starlight	3.00	3.00	3.00	0.00
<b>Enterprise Funds</b>				
Sewer	10.00	8.00	8.00	7.00
Water	16.00	15.00	15.00	15.00
Totals:	<u>818.00</u>	<u>825.00</u>	<u>816.00</u>	<u>822.00</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>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
0.00	0.00	0.00	0.00	0.00	1.00
4.00	3.00	4.00	3.00	4.00	4.00
19.00	29.00	24.00	9.00	9.00	9.00
127.00	110.00	113.00	120.00	117.00	118.00
85.00	88.00	96.00	104.00	109.00	111.00
77.00	79.00	71.00	74.00	76.00	79.00
38.00	40.00	42.00	45.00	49.00	49.00
9.00	9.00	9.00	8.00	9.00	9.00
1.00	102.00	102.00	103.00	94.00	86.00
25.00	23.00	25.00	29.00	29.00	27.00
0.00	3.00	8.00	4.00	8.00	7.00
0.00	10.00	3.00	0.00	0.00	2.00
9.00	12.00	14.00	12.00	11.00	9.00
<u>14.00</u>	<u>13.00</u>	<u>12.00</u>	<u>14.00</u>	<u>13.00</u>	<u>13.00</u>
<u>833.00</u>	<u>944.00</u>	<u>971.00</u>	<u>980.00</u>	<u>995.00</u>	<u>982.00</u>

**Muskingum County, Ohio**  
 Operating Indicators by Program/Activity  
 Last Ten Years

	2016	2015	2014	2013	2012
<b>General Government - Legislative and Executive</b>					
Commissioners					
Number of Resolutions Passed	1,434	1,437	1,445	1,411	1,535
Number of Meetings	96	95	93	94	96
Auditor					
Number of Budgetary Checks Issued	25,951	27,008	26,373	25,770	27,885
Number of Personal Property Returns	0	0	0	0	0
Number of Exempt Conveyances	1,459	1,338	1,342	1,471	1,334
Number of Non-Exempt Conveyances	1,729	1,759	1,569	1,549	1,548
Number of Real Estate Transfers	3,188	3,097	2,911	3,020	2,882
Number of Parcels Billed	64,102	65,272	69,740	63,001	65,986
Prosecutor					
Number of Criminal Cases	1,548	977	850	430	277
Board of Elections					
Registered Voters	53,923	51,784	53,357	52,803	53,507
Registered Voters Last General Election	53,923	51,784	53,357	52,803	53,963
Percentage of Registered Voters that Voted	69.93%	44.71%	39.85%	25.74%	69.70%
Recorder					
Number of Deeds Recorded	4,015	3,953	3,816	3,837	3,817
Number of Mortgages Recorded	3,080	3,248	3,059	3,644	3,580
Number of Military Discharges Recorded	7	11	8	10	16
Number of Documents Recorded	11,847	12,309	11,381	13,149	13,645
Building Department					
Number of Plan Approvals Issued	732	659	665	608	646
Approximate Cost of Construction	\$161,080,821	\$130,806,359	\$77,188,643	\$71,435,839	\$72,583,620
<b>General Government - Judicial</b>					
Probate Court					
Number of Marriage Licenses Issued	551	589	603	536	629
Number of Civil Cases Filed	10	10	15	16	12
Number of Estates Filed	428	417	428	420	472
Number of Guardianships Filed	43	35	41	44	46
Juvenile Court					
Number of Delinquent Cases	584	702	593	580	690
Number of Unruly Cases	285	212	237	209	140
Number of Traffic Cases	411	489	428	394	449
Number of Abuse, Dependency, or Neglect Cases	189	198	272	266	184
Number of Custody Cases	41	61	2	2	1
Number of Adult Cases Only	223	114	30	10	6
Number of Other (Court Contempt, etc.) Cases	261	307	426	428	249

Source: Muskingum County Departments  
 n/a - Information unavailable



2011	2010	2009	2008	2007
1,654	1,670	1,846	1,784	1,857
97	98	95	94	95
28,962	30,760	32,938	35,688	34,925
8	61	70	799	1,028
1,069	1,116	1,478	1,287	1,572
1,403	1,450	1,737	1,634	2,089
2,472	2,566	2,708	2,921	3,661
71,921	74,601	71,427	66,593	65,846
287	281	283	326	331
52,088	54,477	53,357	54,458	50,525
52,386	54,477	53,231	54,458	50,525
48.31%	48.88%	47.14%	72.80%	40.29%
3,538	3,423	3,507	3,769	4,084
3,025	3,528	3,925	4,058	5,014
12	25	16	10	9
11,892	12,615	13,797	13,883	16,229
615	644	762	715	768
\$92,739,048	\$49,060,316	\$63,528,634	\$97,166,611	\$75,377,609
611	557	595	595	629
14	9	12	7	8
435	402	419	397	417
70	62	72	74	72
797	827	771	849	978
141	99	123	174	189
467	449	482	531	504
203	149	134	125	204
1	29	24	16	21
1	1	1	1	6
257	426	396	388	323

(continued)

**Muskingum County, Ohio**  
 Operating Indicators by Program/Activity (Continued)  
 Last Ten Years

	2016	2015	2014	2013	2012
<b>General Government - Judicial</b>					
Municipal Court					
Number of Civil Cases and Small Cases Filed	904	767	910	954	1,182
Number of Criminal Cases Filed	1,861	1,982	2,095	1,914	2,000
Domestic Relations Court					
Number of Divorces/ Dissolution Cases Filed	417	416	461	417	442
Clerk of Courts					
Number of Civil Cases Filed	428	547	578	598	691
Number of Criminal Cases Filed	428	388	376	274	273
Number of Domestic Relation Cases Filed	1,054	1,101	1,112	1,113	1,020
Number of Appeal Cases Filed	67	65	53	56	60
Law Library					
Number of Volumes in Collection	10,601	10,580	10,554	10,543	10,493
Number of Computer Users Served	117	117	117	117	117
<b>Public Safety</b>					
Sheriff					
Average Daily Jail Census	193	192	181	168	161
Number of Prisoners Booked	2,586	2,459	2,367	2,104	2,346
Number of Prisoners Released	2,583	2,451	2,331	1,964	2,232
Number of Citations Issued	2,301	2,232	2,053	1,872	1,934
Number of Court Security Hours	2,080	2,080	2,080	2,080	2,080
Coroner					
Number of Autopsies Performed	19	39	28	37	40
Probation					
Number of House Arrest/GPS Individuals	28	24	24	26	23
Number of SCRAM Alcohol Monitoring Persons	91	55	66	61	n/a
<b>Public Works</b>					
Engineer					
Miles of Roads Resurfaced	11	14	16	21	22
Number of Bridges Replaced/ Improved	5	6	11	1	7
Number of Culverts Built/ Replaced/ Improved	134	130	50	85	107
Community Development					
Rehabilitation Assistance	331,125	82,243	55,922	125,252	191,253
Home Repair Assistance	40,725	191,391	7,437	99,743	2,424
Acquisition and Rehab Assistance	0	0	0	0	0
Homeless Prevention Assistance	0	0	13,517	14,618	0
<b>Human Services</b>					
Developmental Disabilities					
Number of Students Enrolled in Early Intervention	67	63	128	73	86
Number of Students Enrolled in Preschool	20	31	32	34	35
Number of Students Enrolled in School Age	45	47	46	36	41
Number Served by Workshop	99	148	161	128	136
Public Assistance					
Average Client Count - Food Stamps	18,864	19,976	21,013	21,400	20,360
Medicaid Caseload	28,703	29,498	28,302	24,267	20,761
Average Client Count - Day Care	403	398	422	456	476
Child Support Enforcement Agency					
Open Child Support Cases	10,540	10,470	9,987	9,640	10,011
Percentage of Child Support Collected	71.07%	72.01%	70.57%	70.28%	70.11%

Source: Muskingum County Departments

2011	2010	2009	2008	2007
1,133	1,447	1,479	1,753	1,866
1,053	2,398	1,723	1,701	1,855
576	411	424	469	395
715	876	879	1,033	984
206	295	275	356	332
1,120	1,098	1,171	1,295	1,072
67	59	57	71	81
10,554	10,433	10,380	10,686	10,554
105	114	110	108	105
172	156	164	178	186
2,136	2,160	2,303	2,462	2,801
2,161	2,134	2,320	2,486	2,824
2,743	1,290	1,007	1,033	1,871
2,080	2,080	2,080	2,080	8,320
27	36	42	57	41
25	21	9	15	25
n/a	n/a	n/a	n/a	n/a
14	28	23	23	19
3	1	2	7	3
119	117	113	164	102
42,130	0	80,813	144,287	105,839
125,000	1,609	2,788	72,196	54,350
0	158,290	8,973	96,792	30,607
41,663	0	1,911	6,089	8,000
117	94	113	143	153
58	39	60	88	88
43	37	38	40	43
174	135	119	238	210
21,000	19,917	17,984	14,209	13,908
23,033	21,312	19,404	18,924	10,821
704	550	688	475	507
9,997	9,258	9,802	10,081	9,548
70.41%	69.21%	68.30%	69.00%	70.16%

(continued)

**Muskingum County, Ohio**  
 Operating Indicators by Program/Activity (Continued)  
 Last Ten Years

	2016	2015	2014	2013	2012
<b>Human Services</b>					
Veterans Services					
Number of Clients Served	968	904	851	1,089	1,106
Amount of Benefits Paid	\$277,063	\$229,464	\$245,129	\$202,658	\$193,438
Number of Clients Transported	415	544	707	580	663
County Home (closed 2012)					
Number of Residents	0	0	0	0	0
Number of Registered Nurses	0	0	0	0	0
Number of Aides	0	0	0	0	0
Avondale Youth Center					
Number of Kids Housed	55	56	63	59	62
<b>Health</b>					
Dog and Kennel					
Number of Dog Tags Issued	13,510	12,192	13,356	11,138	11,717
Number of Kennel Tags Issued	40	55	250	791	562
Number of Dogs Confiscated	542	393	565	584	574
T.B. Clinic					
Number of Individuals Treated for TB	1	0	0	5	8
<b>Enterprise Funds</b>					
Sewer					
Average Daily Sewage Treated (millions gallons per day)	1.420	1.570	1.810	1.940	1.890
Customer Accounts	1,817	4,798	4,798	4,809	4,809
Water					
Average Daily Water Treated (millions gallons per day)	1.373	1.375	0.847	1.541	1.540
Customer Accounts	8,382	8,269	8,174	8,100	8,037

Source: Muskingum County Departments

2011	2010	2009	2008	2007
1,103	1,105	1,195	1,214	0
\$205,535	\$181,613	\$207,386	\$204,002	\$0
567	713	708	719	0
77	76	73	68	66
7	7	6	3	3
38	40	36	37	32
65	51	53	67	70
10,597	11,397	10,650	12,256	10,494
805	156	762	1,041	1,190
801	729	895	1,135	1,158
11	12	8	0	2
1,848	1,454	1,835	1,509	1,381
4,607	4,598	6,303	4,367	4,341
1,558	1,124	0,982	1,387	1,151
8,000	7,724	7,575	7,448	3,694

**Muskingum County, Ohio**  
 Capital Asset Statistics by Program/Activity  
 Last Ten Years

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<b><u>General Government - Legislative and Executive</u></b>					
Commissioners					
Courthouse - (square feet)	7,782	7,782	7,782	7,782	7,782
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	10,068	10,068
Recorder					
Courthouse - (square feet)	3,215	3,215	3,215	3,215	3,215
Treasurer					
Courthouse - (square feet)	3,352	3,352	3,352	3,352	3,352
Maintenance					
Courthouse - (square feet)	5,986	5,986	5,986	5,986	5,986
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	4,152	4,152
Information Services					
Records and Courts Facility - (square feet)	464	464	464	464	464
Records Commission					
Records and Courts Facility - (square feet)	11,338	11,338	11,338	11,338	11,338
Title Office					
Records and Courts Facility - (square feet)	4,008	4,008	4,008	4,008	4,008
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	5,509	5,509
Common Pleas Court					
Courthouse - (square feet)	17,160	17,160	17,160	17,160	17,160
Probate Court					
Courthouse - (square feet)	4,523	4,523	4,523	4,523	4,523
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	15,747
Municipal Court					
Records and Courts Facility - (square feet)	5,726	5,726	5,726	5,726	5,726
Juvenile Court					
Juvenile Detention Center - (square feet)	16,441	16,441	16,441	16,441	16,441

Source: Muskingum County Departments

2011	2010	2009	2008	2007
8,479	8,479	8,479	8,479	8,479
50,500	50,500	50,500	50,500	50,500
0	0	0	0	8,177
10,924	10,924	10,924	10,924	0
11,374	11,374	11,374	11,374	11,374
3,314	3,314	3,314	3,314	3,314
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
15,747	14,927	14,927	14,927	14,927
5,726	5,430	5,430	5,430	5,430
16,441	16,164	16,164	16,164	16,164

(continued)

**Muskingum County, Ohio**  
 Capital Asset Statistics by Program/Activity (Continued)  
 Last Ten Years

	2016	2015	2014	2013	2012
<b><u>Public Safety</u></b>					
Sheriff					
Courthouse - (square feet)	133	133	133	133	133
Jail - (square feet)	44,601	44,601	44,601	44,601	44,601
Records and Courts Facility - (square feet)	129	129	129	129	129
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	15,896	15,896
Juvenile Detention Center - (square feet)	35,209	35,209	35,930	35,930	35,930
Work Release Facility - (square feet)	10,800	10,800	10,800	10,800	10,800
Garages - (square feet)	9,584	9,584	9,584	9,584	11,984
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	14,650
Engineer					
Courthouse - (square feet)	1,124	1,124	1,124	1,124	1,124
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	5,870
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	20,894
Bridge Department Garage - (square feet)	3,840	3,840	3,840	3,840	3,840
County Road Miles	529	527	527	528	527
Township Road Miles	709	709	708	708	707
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	15,896	15,896
Senior Citizens					
Senior Center	22,844	22,844	0	0	0
Youth Services					
Juvenile Detention Center - (square feet)	1,997	1,997	1,997	1,997	1,997
Public Assistance					
Job and Family Services Administrative Offices - (square feet)	22,566	22,556	22,566	22,566	22,566
Welfare Administrative Offices - (square feet)	4,720	4,720	4,720	4,720	4,720
<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)	10,540	10,550	5,100	2,000	0
Water Department					
Water Department Office - (square feet)	2,240	2,240	2,240	2,240	2,240
Water Lines Laid - (in feet)	13,300	8,600	54,330	25,000	49,852

Source: Muskingum County Departments



2011	2010	2009	2008	2007
262	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
35,930	34,529	34,529	34,529	34,529
10,800	10,800	10,800	10,800	10,800
11,984	5,978	5,978	5,978	5,978
2,440	2,440	2,440	2,440	2,440
14,650	0	0	0	0
1,124	1,127	1,127	1,127	1,127
4,180	4,180	4,180	4,180	4,180
5,870	1,250	1,250	1,250	1,250
2,800	2,800	2,800	2,800	2,800
20,894	19,294	19,294	19,294	19,294
3,840	3,840	3,840	3,840	3,840
530	530	530	530	530
704	702	702	701	701
271	271	271	266	266
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	29,928	29,928
31,204	31,204	31,204	31,204	31,204
0	0	0	0	0
1,997	3,675	3,675	3,675	3,675
22,566	10,858	10,858	10,858	10,858
4,720	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
19,958	35,789	24,607	5,547	22,417
2,240	2,240	2,240	2,240	2,240
13,755	17,960	13,350	54,163	58,361

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Muskingum County Offices  
Zanesville, Ohio 43701 – (740) 455-7109

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# Dave Yost • Auditor of State

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 5, 2017