



OHIO AUDITOR OF STATE
KEITH FABER



MUSKINGUM COUNTY
DECEMBER 31, 2019

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OHIO AUDITOR OF STATE KEITH FABER



PO Box 828
Athens, Ohio 45701
(740) 594-3300 or (800) 441-1389
SoutheastRegion@ohioauditor.gov

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 units and remaining fund information of Muskingum County, Ohio (the County), as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 27, 2020, wherein we noted the County adopted Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. Additionally, we noted the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County.

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 report is not suitable for any other purpose.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State
Columbus, Ohio

August 27, 2020



PO Box 828
Athens, Ohio 45701
(740) 594-3300 or (800) 441-1389
SoutheastRegion@ohioauditor.gov

**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 (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 Muskingum County's major federal programs for the year ended December 31, 2019. 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.

Basis for Qualified Opinion on Foster Care – Title IV-E and Adoption Assistance

As described in finding 2019-002 in the accompanying Schedule of Findings, the County did not comply with requirements regarding Reporting applicable to its CFDA 93.658 Foster Care-Title IV-E and CFDA 93.659 Adoption Assistance major federal programs. Compliance with this requirement is necessary, in our opinion, for the County to comply with requirements applicable to these programs.

Qualified Opinion on Foster Care – Title IV-E and Adoption Assistance

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion on Foster Care-Title IV-E and Adoption Assistance* paragraph, Muskingum County complied, in all material respects, with the requirements referred to above that could directly and materially affect its Foster Care-Title IV-E and Adoption Assistance major federal programs for the year ended December 31, 2019.

Unmodified Opinion on the Other Major Federal Program

In our opinion, Muskingum County complied in all material respects with the requirements referred to above that could directly and materially affect its other major federal program identified in the *Summary of Auditor's Results* section of the accompanying Schedule of Findings for the year ended December 31, 2019.

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 2019-001. Our opinion on each major federal program is not modified with respect to these matters.

The County's responses to our noncompliance findings are described in the accompanying Schedule of Findings and Corrective Action Plan. We did not subject the County's responses to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on them.

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.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph 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, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be a material weakness and a deficiency we consider to be a significant deficiency.

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 and corrected. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings as item 2019-002 to be a material weakness.

A *significant deficiency in internal control 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. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings as item 2019-001 to be significant deficiency.

The County's responses to our internal control over compliance findings are described in the accompanying Schedule of Findings and Corrective Action Plan. We did not subject the County's responses to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on them.

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 units and remaining fund information of Muskingum County, Ohio (the County), as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated August 27, 2020, wherein we noted the County adopted Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. We also noted the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. 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 August 27, 2020. 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.



Keith Faber
Auditor of State
Columbus, Ohio

September 17, 2020

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MUSKINGUM COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
<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-1819-11-5785		\$323,864
		G-2021-11-5972		319,898
Total SNAP Cluster				<u>643,762</u>
<i>Passed Through Ohio Department of Education</i>				
Child Nutrition Cluster:				
School Breakfast Program	10.553	N/A		29,405
National School Lunch Program				
Cash Assistance	10.555	N/A		52,601
Non-Cash Assistance (Food Distribution)				9,549
Total National School Lunch Program				<u>62,150</u>
Total Child Nutrition Cluster				<u>91,555</u>
Total U.S. Department of Agriculture				<u>735,317</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Passed Through Ohio Department of Development</i>				
Community Development Block Grants-State's Program				
	14.228	B-F-16-1CC-1		1,961
		B-F-18-1CC-1		7,219
		B-W-17-1CC-1		6,500
		B-C-18-1CC-1		<u>135,963</u>
Total Community Development Block Grants-State's Program				<u>151,643</u>
Home Investment Partnerships Program	14.239	B-C-18-1CC-2		<u>88,383</u>
Total U.S. Department of Housing and Urban Development				<u>240,026</u>
U.S. DEPARTMENT OF JUSTICE				
<i>Direct From Federal Government</i>				
Bulletproof Vest Partnership Program				
	16.607	2016		27,267
<i>Passed Through Ohio Attorney General</i>				
Crime Victim Assistance				
	16.575	2019-VOCA-132133227		22,219
		2020-VOCA-132921425		<u>16,061</u>
Total Crime Victim Assistance				<u>38,280</u>
Total U.S. Department of Justice				<u>65,547</u>
U.S. DEPARTMENT OF LABOR				
<i>Passed Through Workforce Investment Act Area 7</i>				
WIOA Cluster:				
WIOA Adult Program	17.258	N/A		248,168
WIOA Youth Activities	17.259	N/A		183,540
WIOA Dislocated Worker Formula Grants	17.278	N/A		<u>126,947</u>
Total WIOA Cluster				<u>558,655</u>
Employment Service Cluster:				
Employment Service/Wagner-Peyser Funded Activities	17.207	N/A		<u>28,885</u>
Total Employment Service Cluster				<u>28,885</u>
Total U.S. Department of Labor				<u>587,540</u>
U.S. DEPARTMENT OF TRANSPORTATION				
<i>Passed Through Ohio Department of Transportation</i>				
Highway Planning and Construction Cluster:				
Highway Planning and Construction	20.205	PID 108643		1,390,494
		PID 83287		34,805
		PID 97346		4,890
		PID 97968		1,477,872
		PID 108424		<u>7,574</u>
Total Highway Planning and Construction				<u>2,915,635</u>
Total Highway Planning and Construction Cluster				<u>2,915,635</u>
Total U.S. Department of Transportation				<u>2,915,635</u>

MUSKINGUM COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019
(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
U.S. DEPARTMENT OF EDUCATION				
<i>Passed Through Ohio Department of Education</i>				
Special Educations Cluster (IDEA):				
Special Education-Grants to States	84.027	2018-19		31,377
		2019-20		31,868
Total Special Education-Grants to States				<u>63,245</u>
Special Education-Preschool Grants	84.173	2018-19		4,511
		2019-20		4,523
Total Special Education-Preschool Grants				<u>9,034</u>
Total Special Educations Cluster (IDEA)				<u>72,279</u>
<i>Passed Through Ohio Department of Developmental Disabilities</i>				
Special Education: Grants for Infants and Families	84.181	H181A180024		67,606
		H181A170024		32,749
Total Special Education: Grants for Infants and Families				<u>100,355</u>
Total U.S. Department of Education				172,634
ELECTION ASSISTANCE COMMISSION				
<i>Passed Through Ohio Secretary of State</i>				
Voting Acces for Individuals with Disabilities-Grants to States	90.404	N/A		30,670
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed Through Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant	93.667	N/A		55,540
<i>Passed through Ohio Department of Jobs and Family Services</i>				
Social Services Block Grant	93.667	G-1819-11-5786		130,850
		G-2021-11-5972		535,280
Total Social Services Block Grant				<u>721,670</u>
Medicaid Cluster:				
<i>Passed Through Ohio Department of Developmental Disabilities</i>				
Medical Assistance Program	93.778	MAC		281,127
<i>Passed through Ohio Department of Jobs and Family Services</i>				
Medical Assistance Program	93.778	G-1819-11-5785		805,986
		G-2021-11-5972		918,837
		G-1819-11-5786		8,252
		G-2021-11-5973		11,600
Total Medicaid Cluster				<u>2,025,802</u>
<i>Passed through Ohio Department of Jobs and Family Services</i>				
TANF Cluster				
Temporary Assistance for Needy Families	93.558	G-1819-11-5785	223,750	1,253,823
		G-1819-11-5786		3,909
		G-2021-11-5972	217,475	1,652,693
Total TANF Cluster			<u>441,225</u>	<u>2,910,425</u>
Child Support Enforcement	93.563	G-1819-11-5785		931,499
		G-2021-11-5972		996,174
Total Child Support Enforcement				<u>1,927,673</u>
CCDF Cluster:				
Child Care and Development Block Grant	93.575	G-1819-11-5785		100,084
		G-2021-11-5972		78,234
Total CCDF Cluster				<u>178,318</u>
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-2021-11-5973		155,920
Foster Care - Title IV-E	93.658	G-1819-11-5786		1,146,404
		G-2021-11-5973		663,574
Total Foster Care - Title IV-E				<u>1,809,978</u>
Promoting Safe and Stable Families	93.556	G-1819-11-5786		51,539
		G-2021-11-5973		126,771
				<u>178,310</u>

MUSKINGUM COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019
(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
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)				
<i>Passed through Ohio Department of Jobs and Family Services (Continued)</i>				
Adoption Assistance	93.659	G-1819-11-5786 G-2021-11-5973		306,439 <u>321,685</u> 628,124
John H. Chafee Foster Care Program for Successful Transitioning to Adulthood	93.674	G-1819-11-5786		5,565
Children's Health Insurance Program	93.767	G-1819-11-5785 G-2021-11-5972		47,949 <u>51,586</u> 99,535
Total Children's Health Insurance Program				<u>99,535</u>
Total U.S. Department of Health and Human Services			<u>441,225</u>	<u>10,641,320</u>
U.S. DEPARTMENT OF HOMELAND SECURITY				
<i>Passed Through Ohio Emergency Management Agency</i>				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA - DR - 4360 - OH		119,536
Emergency Management Performance Grants	97.042	EMC-2018-EP-00008-S01 EMC-2019-EP-00005-S01		70,287 <u>22,223</u> 92,510
Total Emergency Management Performance Grants				<u>92,510</u>
Homeland Security Grant Program	97.067	EMW-2018-SS-00038-S01 EMW-2017-SS-00065-S01 EMW-2016-SS-00104-S01		6,644 55,122 <u>2,507</u> 64,273
Total Homeland Security Grant Program				<u>64,273</u>
Total U.S. Department of Homeland Security				<u>276,319</u>
Total Expenditures of Federal Awards			<u><u>\$441,225</u></u>	<u><u>\$15,665,008</u></u>

The accompanying notes are an integral part of this schedule.

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MUSKINGUM COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR § 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2019**

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, 2019. 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 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.

NOTE C – INDIRECT COST RATE

The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE D - SUBRECIPIENTS

The County passes certain federal awards received from 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 E - 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 F – 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 G - MATCHING REQUIREMENTS

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

MUSKINGUM COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR § 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2019
(Continued)**

NOTE H – MEDICAID COST REPORT SETTLEMENTS

During the calendar year, the County Board of Developmental Disabilities received notice of a liability for the 2015 and 2016 Cost Report MAC settlements owed to the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA#93.778) in the amounts of \$4,551 and \$575, respectively. The Cost Report MAC Settlement liability was for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. This liability is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in prior reporting periods and the liability was invoiced by the Ohio Department of Developmental Disabilities.

MUSKINGUM COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2019

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	Yes
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	Yes
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified – Highway Planning and Construction Cluster. Qualified – All others.
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	Yes
(d)(1)(vii)	Major Programs (list): <ul style="list-style-type: none"> • CFDA #20.205, Highway Planning and Construction Cluster • CFDA #93.658, Foster Care • CFDA #93.659, Adoption Assistance 	
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	Yes

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

None.

MUSKINGUM COUNTY

SCHEDULE OF FINDINGS

2 CFR § 200.515

DECEMBER 31, 2019

(Continued)

3. FINDINGS FOR FEDERAL AWARDS

Foster Care and Adoption Assistance Random Moment Sampling

Finding Number:	2019-001
CFDA Number and Title:	CFDA #93.658 - Foster Care-Title IV-E CFDA #93.659 – Adoption Assistance
Federal Award Identification Number / Year:	G-1819-11-5786 G-2021-11-5973
Federal Agency:	U.S. Department of Health and Human Services
Compliance Requirement:	Activities Allowed or Unallowed Allowable Costs/Cost Principles
Pass-Through Entity:	Ohio Department of Jobs and Family Services
Repeat Finding from Prior Audit?	No

Noncompliance and Significant Deficiency

45 C.F.R. § 75.405 (a) states, in part, a cost is allocable to a particular Federal award or other cost objective if the goods or services involved are chargeable or assignable to that Federal award or cost objective in accordance with the relative benefits received. In order for a cost to be allocable it must benefit both the Federal award and other work of the non-Federal entity and be distributed in proportions that may be approximated using reasonable methods.

In addition, Ohio Admin. Code § 5101:9-7-20(E) outlines the procedures to be utilized for random moment sampling time studies (RMS) designed to measure activity regarding various Federal programs passed through the Ohio Department of Job and Family Services including those administered through the public children services agency. These procedures include an employee completing the required comments section, within WebRMS, with comments that demonstrate that the selected program and activity codes supporting the work performed by the assigned position at the time of the observation and ensuring adequate backup documentation is available to verify the activity being performed. Additionally, Ohio Admin. Code § 5101:9-7-20(E)(3) and (4) states that an employee receiving an observation moment will have 24 hours to respond, not including weekends or holidays. If an employee fails to respond within the 24 hour period, the observation moment will expire and WebRMS will not permit the employee to respond. The RMS Coordinator may select an alternate response option upon notification by the employee or the employee's supervisor that the employee is unable to respond to the observation moment via email within the 24 hour observation period. Furthermore, Ohio Admin. Code § 5101:9-7-20(F)(3) states that, in accordance with federally accepted timelines, the RMS Coordinator shall review and approve, by accepting all observation moment responses, within 48 hours.

During our testing for the Foster Care – Title IV-E and Adoption Assistance major federal programs, we noted 4 percent of the random moment observations tested did not have a response from the employee within the required 24 hour period. Additionally, we also noted 4 percent of the random moment observations tested were not reviewed and approved by the RMS Coordinator within the required 48 hour time period.

The Muskingum County Children Services should develop procedures to ensure that all RMS observations are completed and approved in the required time periods.

Officials' Response: See Corrective Action Plan.

MUSKINGUM COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2019
(Continued)

3. FINDINGS FOR FEDERAL AWARDS (Continued)

Foster Care and Adoption Assistance Reporting

Finding Number:	2019-002
CFDA Number and Title:	CFDA #93.658 - Foster Care-Title IV-E CFDA #93.659 – Adoption Assistance
Federal Award Identification Number / Year:	G-1819-11-5786 G-2021-11-5973
Federal Agency:	U.S. Department of Health and Human Services
Compliance Requirement:	Reporting
Pass-Through Entity:	Ohio Department of Jobs and Family Services
Repeat Finding from Prior Audit?	No

Noncompliance and Material Weakness

45 C.F.R. § 92.20 requires a State to account for grant funds in accordance with State laws and procedures for expending and accounting for its own funds. Fiscal control and accounting procedures of the State, as well as its sub-grantees and cost-type contractors, must be sufficient to permit preparation of reports required by this part and the statutes authorizing the grant. Ohio Admin. Code Section 5101:9-7-29 requires a county family services agency to submit a completed quarterly financial statement to the Ohio Department of Job and Family Services (ODJFS) Bureau of County Finance and Technical Assistance (BCFTA) no later than the last day of the month following the quarter the report represents. The required quarterly financial statement must be submitted no later than the 10th of the second month following the quarter the report represents (for example, November 10th for the July through September reporting period).

The County failed to submit fifty percent of the Children Services Quarterly Financial Statements (ODJFS Form No. 2820) within the required time period. For certain quarters, the County submitted the statements in time periods ranging from 3 days to 9 days after the required reporting date.

Failure to timely report the required information could lead to inaccurate information reported by the State to the Federal government.

We recommend the County submit the required quarterly reports within the required time period as required.

Officials' Response: See Corrective Action Plan.

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Muskingum County Adult and Child Protective Services



Avondale Youth Center



CHILD WELFARE LEAGUE
OF AMERICA
MEMBER AGENCY

Candace L. Emmert, Executive Director

CORRECTIVE ACTION PLAN

2 CFR § 200.511(c)

September 30, 2020

Finding: 2019-001

Planned Corrective Action:

In accordance with 45 CFR Section 75.405(a), OAC 5101:9-7-20 E and OAC 5101:9-7-20 F - effective 1/18/20.

All participants in the RMS, Supervisors of participants, RMS Coordinators, Supervisor of the RMS Coordinators/Business Director and Executive Director will be retrained on completing the RMS observation moments.

All new employees who will be a participant in the RMS will be trained upon hire, as it will be added to the hiring process check sheet.

RMS Coordinators and Supervisor/Business Director will review the RMS OAC rule 5101:9-7-20 and watch the webinar located on the Innerweb/Random Moments/Policy and Analysis/Resources/Technical Assistance/RMS 2020 Update Webinar.

Participant will fill out the RMS when received if they are available, if not and their supervisor receives the reminder at 12 hours – the supervisor will contact the participant to ensure the RMS is filled out.

If the RMS is not completed and the 36 hour reminder email goes to the RMS Coordinator, the RMS Coordinator will call the participant to ensure it is completed. If the participant cannot be reached, a message will be left to return the call in regards to the RMS. The RMS Coordinator will then call the participant's Supervisor. If both the participant and Supervisor are unavailable, a RMS Coordinator will contact their Supervisor/Business Director or Executive Director in order to ensure the RMS information is gathered in order to be completed.

There will be 3 RMS Coordinators trained to ensure that at least one will be watching daily for RMSs that need reviewed and approved. This will ensure that they are all completed within 48 hours and reviewed and approved within 72 hours.

Anticipated Completion Date: September 18, 2020 Training, Ongoing Practice

Responsible Contact Person: Angela Carder, Business Director/Supervisor,
Susan Rosser, Account Clerk/RMS Coordinator

Finding: 2019-002

Planned Corrective Action:

In accordance with 45 CFR Section 92.20 (a) and OAC 5101:9-7-29 C 2 c – effective 1/18/20.

Account Clerk, Supervisor/Business Director and Executive Director will review the Financial Reporting Requirements OAC rule 5101:9-7-29.

Account Clerk responsible for completing and submitting the quarterly report will have a chart showing date requirement of when the quarterly report will be sent to MCACPS Executive Director for review and signature, and date requirement to send to the County Auditor’s Office for review and signature in order to get it back to be submitted by the 10th of the month of the second month following the quarter.

The chart will have at least a year at a time charted with the date of the 3rd or before that it will go to the Executive Director, the date of the 5th or before to go to the County Auditor and the 10th or before for final submission.

A copy of the submission email will be printed off and attached to the quarterly report.

The Account Clerk’s Supervisor/Business Director, as well as the Executive Director will also have a copy of the chart to review to ensure final submission.

Anticipated Completion Date: September 18, 2020 Training, Ongoing Practice

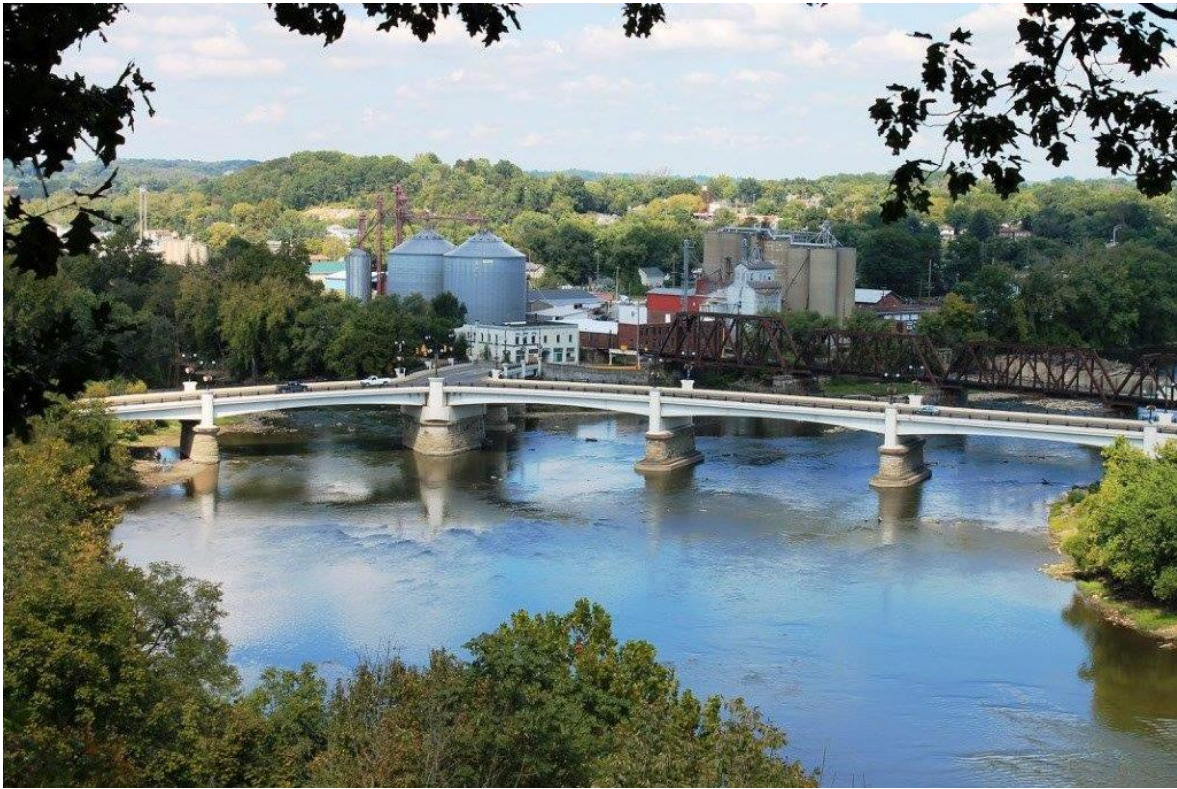
Responsible Contact Person: Angela Carder, Business Director/Supervisor,
Susan Rosser, Account Clerk/RMS Coordinator

FINANCIAL QUARTERLY REPORT SUBMISSION

QUARTERLY REPORT	DUE TO MCACPS Executive Director	DUE TO County Auditor	DUE TO BCFTA
July – September 2020	November 3 rd	November 5 th	November 10 th
October – December 2020	February 3 rd	February 5 th	February 10 th
January – March 2021	May 3 rd	May 5 th	May 10 th
April – June 2021	August 3 rd	August 5 th	August 10 th
July – September 2021	November 3 rd	November 5 th	November 10 th
October – December 2021	February 3 rd	February 5 th	February 10 th
January – March 2022	May 3 rd	May 5 th	May 10 th
April – June 2022	August 3 rd	August 5 th	August 10 th



Muskingum County, Ohio



Comprehensive Annual Financial Report
For the Year Ended
December 31, 2019

From Cover:

The Y Bridge in Zanesville, Ohio is a historic Y-shaped bridge at the confluence of the Muskingum and Licking Rivers. The Y Bridge was first constructed in 1814 and the fifth and current version of the Bridge opened in 1984. It is one of the few bridges in the world where you can go to the middle of the bridge and turn left. Due to this, the Y Bridge has received worldwide attention.

References:

<https://www.muskingumcountyoh.gov/>

<https://www.visitzanesville.com/Explore/Destinations/175/Y-Bridge/>

Muskingum County, Ohio

**Comprehensive Annual
Financial Report**

For the Year Ended December 31, 2019

Debra J. Nye

Muskingum County Auditor

Prepared by the Muskingum County Auditor's Office

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

Administrative Assistant

Tina Huebner

Real Property Division

Caitlin Tacker, Real Estate Office Manager

Paula Huffman

Jodi Wilson

Jennifer Bell

Katie Settles

Appraisal Division

Todd Hixson

Steve Neilley

Brent Huffman

Geographic Information System

Brett Stottsberry

Andrew Roberts

Andrea Clemens

Fiscal Service Division

Michael P. Babcock, Chief Administrator

Jennifer Wilson

Janet Trout

Sheila Mills

Kim Melvin

Brenda Ellis

Inspector of Weights and Measures

Don Lang

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INTRODUCTORY SECTION

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Muskingum County, Ohio
401 Main Street
Zanesville, OH 43701

740-455-7109 (County Auditor)

August 27, 2020

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

We are pleased to issue the Comprehensive Annual Financial Report (CAFR) of Muskingum County, Ohio for the year ended December 31, 2019. 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 thirtieth 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, 2019, 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 829 people at the close of 2019, 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. The County began utilizing the BS&A software for the budgetary system in 2019.

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 in Zanesville, Ohio. 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, multiple online news outlets, and is within the broadcast area of five television stations and several AM and FM radio stations. Cable television is available to many residents and offers government, education, community access, and entertainment channels.

Muskingum County saw new business developments and expansions in 2019. 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, distribution, and warehouse 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.

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

The community's newest development site is the National Road Business Park, established in June 2018. The site is located in eastern Muskingum County on a 203 acre Greenfield site, purchased jointly by the ZMCPA, Muskingum County Commissioners, and the City of Zanesville. The immediate goal at the National Road Business Park will be developing the site into a viable location capable of holding an approximately one million square foot facility with sufficient infrastructure in place. Combined with numerous sites for smaller facilities, this business park will provide an excellent opportunity to enhance the economic climate and create numerous employment opportunities for the residents of Muskingum County and Southeastern Ohio. Additionally, the creation of a JEDD will create new revenue for the ZMCPA, City of Zanesville, Muskingum County, and Perry Township.

The Eastpointe Business Park is nearing full capacity with the addition of AMG Vanadium in 2019. AMG Vanadium, the world's leading provider of resid spent catalyst recycling and metal reclamation services, broke ground on their second facility on August 8, 2019. The company will add 100 permanent production and management jobs and 500-600 temporary construction jobs. The \$350 million facility is expected to be fully completed in 2021. The Eastpointe Business Park is also home to Dollar General's distribution center, the Bimbo Bakery Company's manufacturing facility, the Bilco Company which is a plastics blow molding facility, New Avon, LLC Distribution Center, Halliburton Energy Services, and Hissong Kenworth (operating as TRP Zanesville). One of the attributes that makes the Eastpointe Business Park attractive is its access to a rail transfer facility served by Ohio Central Rail Transportation.

The Airport Business 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 three miles from Interstate 70 with access provided by a state route. Manufacturing, assembly, and distribution companies have found the Airport Business Park ideal. Current Park tenants include 5B's, Bimbo Bakery Company, Plaskolite, Wayne Manufacturing, SEOIL USA, Bob Summeral Tire/Bank-Ag, and White Castle Systems. ZMCPA has a 30.18 acre shovel ready site available in the Park; it is the largest shovel ready site along the I-70 corridor between Pittsburgh, PA and Columbus, OH.

Northpointe Business 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 Barnes Advertising, Spectrum, Federal Express, JD Equipment, Inc., J.W. Garage Door Company, K.E. Dittmar Company, Kellogg's, Ohio Textile Service, Saunders Machine Works, and Flow Liner.

The East Central Ohio Business Park (ECO Park) is located in Frazeyburg, Ohio. The ECO Park, which is relatively new and privately owned, has seen some continued investment. Currently, the Park is home to Fanatics Fulfillment Center, The Ridge Corporation, Kendrick Construction, and Malouf Mattress and Bedding Distribution Center.

Outside of the business parks, in 2019, Zanesville was named the Number Six Micropolitan in the United States. A Micropolitan community is defined as a community with a population of 10,000 - 50,000 that covers at least one county. The ranking is determined by information the Zanesville Muskingum County Port Authority submits to JobsOhio on new investment, new projects, and job creation. This information is then forwarded to Conway Data, Inc. to track in comparison to other communities on the national level.

There were several notable economic improvements in 2019. Dollar General Warehouse invested \$10,000,000 into upgrades to their HVAC systems at their Eastpointe Business Park location. ABB Leasing Co., dba Mattingly Cold Storage and Store It, LLC, was granted an Enterprise Zone agreement in 2019 on their \$6,100,000 investment for their cold storage warehouse located in the City of Zanesville. The company committed to retaining 30 full-time positions and creating 12 full-time positions. Halliburton invested \$4,500,000 to upgrade their maintenance facility and truck wash facility at their Eastpointe Business Park location. Tax incentives are available for eligible projects through the Ohio Enterprise Zone Program at all four Industrial Parks located in Muskingum County as well as within the City of Zanesville.

In 2019, with the assistance of federal and state funding, Muskingum County's highway system received several upgrades. Nearly 33 miles of County roads were resurfaced in 2019, while nine bridges were repaired or replaced. Two major resurfacing projects, which improved Northpointe Drive and Raiders Road, were completed with federal grants through the County Surface Transportation Program and provided 12 miles of new asphalt. The remaining 21 miles of roads were resurfaced with funding through the Ohio Public Works Commission and included Bagley Road, Jackson Road, Military Road, Mollies Rock Road, North Linden Avenue, North River Road West, Ransbottom Road, Rose Hill Road, South Pleasant Grove Road, Sonora Road, and Vista View Drive.

Nine bridges were also improved in 2019 by county highway crews. Bridges that were repaired or replaced included Bird Road, Jackson Road, Park Lane, Potts Lane, Radcliffe Road, Shagbark Lane, Shannon Valley Road, Spry Road, and Workman Road. Two of these structures on Jackson Road and Shannon Valley Road utilized concrete beams that were fabricated by County crews in-house, providing huge cost savings that could be directed to additional highway projects.

In addition to the resurfacing and bridge projects, 84 miles of County roads received new pavement markings and 12,550 feet of new guardrail was installed on Licking Road and Raiders Road. These projects were funded entirely by federal safety funds, which required no local share for Muskingum County.

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 2019, Muskingum County completed the Rix Mills Water Project which included boring under Interstate 70, constructing two pumping stations, building a 200,000 gallon water storage tank, and installing over six miles of waterline. The project provides public water access to approximately 120 homes and the new water storage tank, which was constructed at a higher elevation, will allow the County to serve other areas of eastern Muskingum County that previously could not be served due to elevation difficulties. The Chandlersville-Herron Road Water Main Extension connected to a waterline near Chandlersville and extended service to Herron Road and included several county and township roads. This project provides water access to approximately 45 homes and extends public water closer to property owned by "The Wilds", one of the nation's premier wildlife research facilities. The Arch Hill Road Water Main Extension serves Arch Hill Road, Sweetheart Lane, and Harvest Hills Road, all located within Perry Township. Approximately 40 homes will have access to public water as a result.

Significant amounts of grant funding were obtained by Muskingum County for these projects including funding from the Appalachian Regional Commission and Environmental Protection Agency Division of Environmental and Financial Assistance. Public water was extended to Stardust Circle, Warner Lane, and Mansfork Road by the Muskingum County Water Department crews.

Muskingum County continues to make significant improvements to the sanitary sewer system. In 2019, much of the Pembroke Avenue Force Main project was completed. There remains a small section to complete in 2020 due to unstable soils near the railroad tracks. Upon completion, this sewer force main will significantly increase the capacity of the sewer system for the southern portion of Muskingum County, including South Zanesville, Maysville, and southwestern Muskingum County.

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 39,532 during 2019, increasing by 193 from the 2018 annual average. At 4.9 percent, the 2019 unemployment rate for the County was higher than the State of Ohio at 4.1 percent, and also higher than the national rate of 3.7 percent. The 2019 unemployment rate for the County decreased by 0.4 percent from 2018. 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 currently constructing two large water projects. The first project is the Leffler Road-Baughman Road, Roseville Water Main Extension. This project will extend water from the Village of Cannelville to the Village of Roseville and includes several arterial roads. The Village of Roseville will be a Master Meter Customer; it will have the equivalent of over 800 new customers when the project is operational. The Village of Roseville and Muskingum County signed an agreement for the Village to purchase water from the County for the next 30 years, with the option for the agreement to be extended. The second project the Muskingum County Water Department is working on is the North Moose Eye Road, Maple Brook Road water project. This project will extend water eastward from the Village of Norwich to the Village of New Concord and includes several arterial roads. As a result of this project, the Village of New Concord will have a connection to the County Water System in case an emergency need for water should arise. The Village is providing a portion of the funding for this project. Muskingum County has submitted for consideration several other water projects including the areas around Southern and Sundale Roads, Twin Hills Road, Museville and Wilsonwood, Big B Road, and County Line Road. Several other areas are interested in water service but there is presently no funding available.

Muskingum County is also continuing to make plans to improve the capacity of the County sewer system. Currently, the County is working on the Weber Sewer Lift Station which provides new pumps, controls, and Supervisory Control and Data Acquisition (SCADA) for the station. Once a new force main is in place, the lift station will be able to double the capacity of the sewer system for the eastern region of the County sewer service area. Plans are in development for the new Weber Force Main which will finalize this project. The Muskingum County Sewer Department is also committed to maintaining and improving the sanitary sewer within the County by working with smaller projects in the South Zanesville area on Browns Drive and Maysville Pike.

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, 2018. This was the twenty-eighth 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,



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, 2018

Christopher P. Morill

Executive Director/CEO

Muskingum County, Ohio

Elected Officials

December 31, 2019

Board of Commissioners

James W. Porter
Mollie S. Crooks
Cynthia S. Cameron

County Auditor

Debra J. Nye

County Treasurer

Christina E. Hamill

County Recorder

Cynthia R. Rodgers

County Engineer

Mark J. Eicher

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

Wendy L. Sowers

County Coroner

Dr. Charles M. Feicht

Prosecutor

D. Michael Haddox

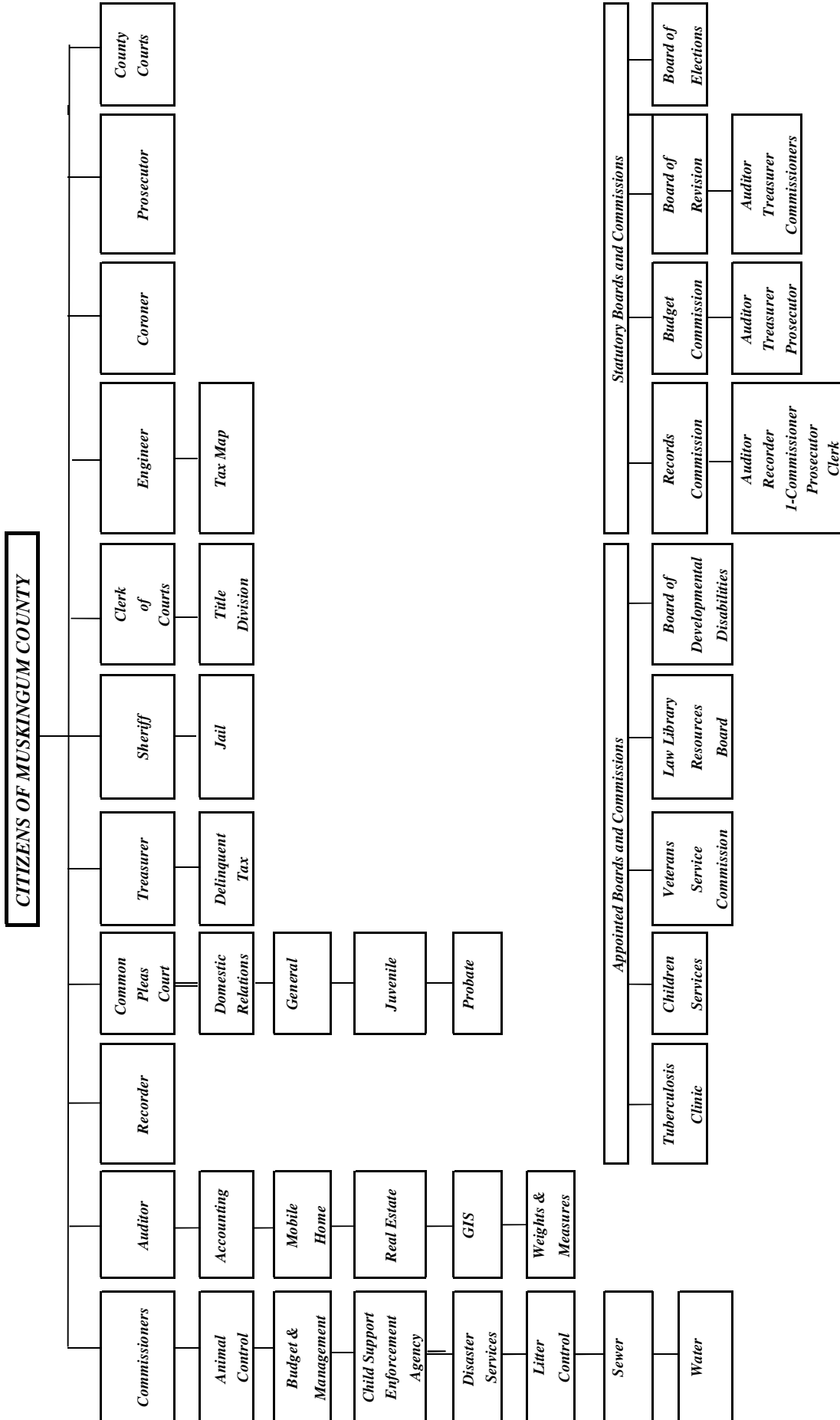
County Sheriff

Matthew J. Lutz

Court of Common Pleas - Probate and Juvenile

Eric D. Martin

ORGANIZATION OF MUSKINGUM COUNTY



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FINANCIAL SECTION

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OHIO AUDITOR OF STATE KEITH FABER



PO Box 828
Athens, Ohio 45701
(740) 594-3300 or (800) 441-1389
SoutheastRegion@ohioauditor.gov

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 units and remaining fund information of Muskingum County, Ohio (the County), as of and for the year ended December 31, 2019, 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 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.

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.

Opinion

In our opinion, 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 units and remaining fund information of Muskingum County, Ohio, as of December 31, 2019, 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.

Emphasis of Matter

As discussed in Note 3 to the financial statements, during 2019, the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. Also, as discussed in Note 27 to the financial statements, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. We did not modify our opinion regarding these matters.

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 and Other Post-Employment Benefit Liabilities and Pension and Other Post-Employment Benefit 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 we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we will also issue our report dated August 27, 2020, 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 "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State
Columbus, Ohio

August 27, 2020

Muskingum County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2019 Unaudited

Management's Discussion and Analysis (MD&A) provides the reader with a narrative overview and analysis of the County of Muskingum, Ohio's (the County) financial activities for the year ended December 31, 2019. 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, notes to the basic financial statements, and required supplementary information to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2019 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, 2019, by \$179,161,563 (net position). Of this amount, (\$31,396,090) represents unrestricted net position, that when positive, may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net position increased by \$4,880,224 from the total net position at the beginning of the year 2019.
- At the end of the current year, the County reported unrestricted net position for governmental activities in the amount of (\$36,416,028).
- At the end of the current year, the County's governmental funds reported a combined ending fund balance in the amount of \$54,693,648, a decrease of \$3,719,430 from the prior year. Of this amount, \$1,493,278 is nonspendable, \$32,325,786 is restricted, \$8,425 is committed, \$7,828,867 is assigned, and \$13,037,292 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 \$14,171,390, which represents 44 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.

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.

Muskingum County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2019 Unaudited

Statement of Net Position

While this document contains information about the funds used by the County to provide services to our citizens, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2019?" 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, human services, and community and economic development. 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 and the Muskingum County Land Reutilization Corporation. 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.

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.

Muskingum County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2019 Unaudited

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.

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, the accompanying notes, and the required supplementary information, this report also presents combining and individual fund statements and schedules.

Muskingum County, Ohio

**Management's Discussion and Analysis
For the Year Ended December 31, 2019
Unaudited**

Government-Wide Financial Analysis

Table 1 provides a comparison of the County's net position at December 31, 2019 compared to 2018:

Table 1
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Assets						
Current and Other Assets	\$96,495,904	\$94,848,037	\$7,597,169	\$5,892,711	\$104,093,073	\$100,740,748
Noncurrent Assets:						
Net Pension/OPEB Assets	237,432	313,998	4,473	6,886	241,905	320,884
Capital Assets, Net	118,883,866	106,073,097	85,242,875	85,111,607	204,126,741	191,184,704
Total Assets	215,617,202	201,235,132	92,844,517	91,011,204	308,461,719	292,246,336
Deferred Outflows of Resources						
Deferred Charge on						
Refunding	36,766	202,508	343,770	442,746	380,536	645,254
Pension	18,470,056	8,770,611	564,571	261,057	19,034,627	9,031,668
OPEB	2,377,924	1,733,911	73,224	53,296	2,451,148	1,787,207
Total Deferred Outflows	20,884,746	10,707,030	981,565	757,099	21,866,311	11,464,129
Liabilities						
Current and Other						
Liabilities	5,749,103	4,409,761	860,436	1,264,540	6,609,539	5,674,301
Long-Term Liabilities:						
Due Within One Year	3,005,732	3,833,497	1,983,582	1,891,797	4,989,314	5,725,294
Due in More than One Year:						
Net Pension Liability	61,941,524	35,718,198	1,877,389	1,066,038	63,818,913	36,784,236
Net OPEB Liability	27,966,366	23,071,493	864,939	713,551	28,831,305	23,785,044
Other Amounts	5,349,998	6,869,345	26,166,471	26,345,280	31,516,469	33,214,625
Total Liabilities	104,012,723	73,902,294	31,752,817	31,281,206	135,765,540	105,183,500
Deferred Inflows of Resources						
Deferred Charge on						
Refunding	6,155	0	4,041	0	10,196	0
Property Taxes/Payments						
in Lieu of Taxes	13,932,461	13,111,701	0	0	13,932,461	13,111,701
Pension	1,131,582	8,763,385	29,572	263,503	1,161,154	9,026,888
OPEB	291,933	2,048,449	5,183	58,588	297,116	2,107,037
Total Deferred Inflows	15,362,131	23,923,535	38,796	322,091	15,400,927	24,245,626
Net Position						
Net Investment in Capital Assets	113,873,637	100,374,915	57,014,531	56,576,666	170,888,168	156,951,581
Restricted	39,669,485	41,047,838	0	0	39,669,485	41,047,838
Unrestricted (Deficit)	(36,416,028)	(27,306,420)	5,019,938	3,588,340	(31,396,090)	(23,718,080)
Total Net Position	\$117,127,094	\$114,116,333	\$62,034,469	\$60,165,006	\$179,161,563	\$174,281,339

The net pension liability (NPL) is the largest liability reported by the County at December 31, 2019 and is reported pursuant to GASB Statement 68, "Accounting and Financial Reporting for Pensions - an Amendment of GASB Statement 27". The County has also adopted GASB Statement 75, "Accounting and Financial Reporting for Postemployment Benefits Other than Pensions".

Muskingum County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2019 Unaudited

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 OPEB, the net pension liability, and the net OPEB liability to the reported net position and subtracting the net pension/OPEB asset and deferred outflows related to pension and OPEB.

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. Prior accounting for pensions (GASB 27) and postemployment benefits (GASB 45) focused on a funding approach. This approach limited pension and OPEB costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's *net pension liability* or *net OPEB liability*. GASB 68 and GASB 75 take an earnings approach to pension and OPEB accounting; however, the nature of Ohio's statewide pension/OPEB plans and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

GASB 68 and GASB 75 require the net pension liability (asset) and the net OPEB liability (asset) to equal the County's proportionate share of each plan's collective:

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

GASB notes that pension and OPEB 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 and other postemployment benefits. GASB noted that the unfunded portion of this 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 these liabilities. 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 Ohio Revised Code permits, but does not require, the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

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 retirement system. In Ohio, there is no legal means to enforce the unfunded liability of the pension/OPEB plan *as against the public employer*. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The retirement system is responsible for the administration of the pension and OPEB plans.

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 or the net OPEB liability. As explained above, changes in benefits, contribution rates, and return on investments affect the balance of these liabilities, 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 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 and the net OPEB liability are satisfied, these liabilities are separately identified within the long-term liability section of the statement of net position.

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In accordance with GASB 68 and GASB 75, the County's statements prepared on an accrual basis of accounting include an annual pension expense and an annual OPEB expense for their proportionate share of each plan's *change* in net pension liability (asset) and net OPEB (asset) liability, respectively, 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 \$179,161,563 (\$117,127,094 in governmental activities and \$62,034,469 in business-type activities) as of December 31, 2019.

During 2019 total assets of the County increased \$16,215,383 or five and one-half percent from the prior year. The majority of this increase is in governmental activities capital assets as road and bridge infrastructure projects and building projects were either completed or developed into construction in progress. Business-type infrastructure also increased as the County continues its goal of extending sewer and water infrastructure to more areas. In both governmental and business-type activities, these capitalizations exceeded current year depreciation. Cash and cash equivalents increased in the amount of \$2,537,847 largely the result of the net cash provided by operating activities from the County's internal service funds.

The significant increase in deferred outflows of resources is largely due to the reported pension and OPEB amounts pursuant to GASB Statement Numbers 68 and 75.

In total, current and other liabilities increased approximately sixteen percent from the prior year. The County's accrual of contracts and retainage payables are the largest component of this increase. Long-term liabilities, other than pension and OPEB obligations, decreased in the amount of \$2,434,136. For governmental activities, the long-term contract payable decreased in the amount of \$812,169. General obligation bond liabilities for both governmental and business-type activities decreased due to scheduled principal retirements as well as a current year refunding. These decreases were offset by a slight increase in compensated absences and also current year issuances of OWDA and OPWC loans. There was a significant increase in the net pension and net OPEB liabilities from the prior year. The net pension/OPEB liabilities represent the County's proportionate share of the OPERS traditional plan's and STRS plan's unfunded benefits. Different factors, including changes in pension benefits, contribution rates, and return on investments affect the balance of the total pension liability.

By far, the largest portion of the County's net position (95 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. This category of net position increased by \$13,936,587 with the largest change shown in governmental activities.

An additional portion of the County's net position, \$39,669,485, or 22 percent, represents resources that are subject to restrictions on how they can be used. This category of net position decreased by \$1,378,353.

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Unrestricted net position of (\$31,396,090) comprises the remaining portion of total net position. In cases where this number is positive, this amount can be used to meet the County's ongoing obligations to citizens and creditors. Unrestricted net position decreased from the prior year in the amount of \$7,678,010 and is the direct result of the changes in pension and OPEB related items.

In order to further understand what makes up the changes in net position for the current year, the following table gives readers further details regarding the results of activities for 2019 and 2018.

Table 2
Change in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Revenues:						
Program Revenues						
Charges for Services	\$11,932,596	\$12,144,885	\$8,861,394	\$8,554,892	\$20,793,990	\$20,699,777
Operating Grants, Contributions, and Interest	27,673,582	24,888,138	0	0	27,673,582	24,888,138
Capital Grants and Contributions	12,691,289	1,598,132	981,411	4,588,102	13,672,700	6,186,234
Total Program Revenues	52,297,467	38,631,155	9,842,805	13,142,994	62,140,272	51,774,149
General Revenues						
Property and Lodging Taxes	12,975,066	11,296,720	0	0	12,975,066	11,296,720
Permissive Sales Taxes	19,403,940	20,147,981	0	0	19,403,940	20,147,981
Intergovernmental	3,070,530	3,503,258	0	0	3,070,530	3,503,258
Interest	2,456,800	1,483,776	7,707	0	2,464,507	1,483,776
Payments in Lieu of Taxes	345,100	319,932	0	0	345,100	319,932
Miscellaneous	590,584	578,977	79,585	67,415	670,169	646,392
Total General Revenues	38,842,020	37,330,644	87,292	67,415	38,929,312	37,398,059
Total Revenues	91,139,487	75,961,799	9,930,097	13,210,409	101,069,584	89,172,208
Program Expenses						
General Government:						
Legislative and Executive	12,021,106	11,094,697	0	0	12,021,106	11,094,697
Judicial	9,941,384	8,567,285	0	0	9,941,384	8,567,285
Public Safety	17,463,680	15,245,154	0	0	17,463,680	15,245,154
Public Works	8,087,903	10,659,686	0	0	8,087,903	10,659,686
Health	3,014,315	2,560,468	0	0	3,014,315	2,560,468
Human Services	36,281,128	33,234,472	0	0	36,281,128	33,234,472
Community and Economic Development	247,490	0	0	0	247,490	0
Interest and Fiscal Charges	247,299	211,237	0	0	247,299	211,237
Sewer	0	0	5,008,254	5,053,665	5,008,254	5,053,665
Water	0	0	3,876,801	4,010,720	3,876,801	4,010,720
Total Expenses	87,304,305	81,572,999	8,885,055	9,064,385	96,189,360	90,637,384
Increase before transfers	3,835,182	(5,611,200)	1,045,042	4,146,024	4,880,224	(1,465,176)
Transfers	(824,421)	(111,349)	824,421	111,349	0	0
Change in Net Position	3,010,761	(5,722,549)	1,869,463	4,257,373	4,880,224	(1,465,176)
Net Position Beginning of Year	114,116,333	117,917,642	60,165,006	55,713,237	174,281,339	173,630,879
Restatement - See Note 3	0	1,921,240	0	194,396	0	2,115,636
Net Position End of Year	\$117,127,094	\$114,116,333	\$62,034,469	\$60,165,006	\$179,161,563	\$174,281,339

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Governmental Activities

Key elements in the increase in governmental activities net position are as follows.

The County's direct charges to users of governmental services made up \$11,932,596 or 13 percent of total governmental revenues and remained relatively consistent decreasing less than 2 percent from 2018. 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 \$27,673,582 or 30 percent of total revenues for governmental activities. This program revenue increased approximately 11 percent which has been the average trend in recent years. The increase in this program revenue is due to a grant award for the Board of Elections voting equipment, increased indigent defense reimbursements, and increased children service grants and subsidies. Capital grants and contributions showed the largest fluctuation with an increase of \$11,093,157. During 2019, funding was received for renovations to an existing building. Infrastructure construction and improvements were completed by the State of Ohio on several County bridges throughout the year. Permissive sales tax revenues accounted for \$19,403,940 or 21 percent of total governmental revenues and is the County's largest own source revenue. Fluctuations in this revenue source are in direct correlation with the local economy. Another major component of general governmental revenues is property and lodging tax revenues, which accounted for \$12,975,066 or 14 percent of total governmental revenues. This revenue increased from the prior year in the amount of \$1,678,346 as a result of an increase in assessed property valuations.

Total governmental activities program expenses increased by \$5,731,306. The County's human services programs accounted for \$36,281,128, or 42 percent of total expenses for governmental activities and increased by \$3,046,656 from the prior year. Increases in these expenses relate to the County's Public Assistance, Starlight School Levy, and Children Services Levy activities. Prior year conservative spending limits have resulted in 2019 being a year where necessary costs increased for non-routine and/or noncapital expenses. Human services is an area where the County is committed to offering these types of services and places importance on these programs. Other major program expenses for governmental activities include legislative and executive programs, which accounted for \$12,021,106, or 14 percent of total expenses, public safety programs, which accounted for \$17,463,680 or 20 percent of total expenses, and judicial programs, which accounted for \$9,941,384 or 11 percent of total expenses. Changes in PERS and STRS related to pension and OPEB accounted for fluctuations for all programs. Public works expenses decreased as the County contributed 1.5 million dollars to the Zanesville-Muskingum County Port Authority to be used for the purchase of property in 2018.

Business-Type Activities

The net position for business-type activities increased \$1,869,463 during 2019. Charges for services were the largest program revenue, accounting for \$8,861,394 or 89 percent of total business-type revenues. The decrease in capital grants and contributions in the amount of \$3,606,691 was due to the amount of grants awarded for sewer and water improvement projects as compared to the prior year. Business-type expenses minimally decreased \$179,330 from the prior year as the County is working hard to maintain a consistent level of expenses in their utility operations.

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Table 3, for governmental activities, indicates the total cost of services and the net cost of services for 2019 as compared to 2018. The Statement of Activities reflects the cost of program services and the charges for services, grants, contributions, and interest offsetting those services. The net cost of services identifies the cost of those services supported by tax revenues, unrestricted intergovernmental revenues, and unrestricted interest earnings.

Table 3
Governmental Activities

	<u>Total Cost of Services</u> 2019	<u>Net Cost of Services</u> 2019	<u>Total Cost of Services</u> 2018	<u>Net Cost of Services</u> 2018
General Government				
Legislative and Executive	\$12,021,106	\$6,971,316	\$11,094,697	\$6,736,556
Judicial	9,941,384	7,994,529	8,567,285	6,916,634
Public Safety	17,463,680	13,262,275	15,245,154	11,505,208
Public Works	8,087,903	(8,037,710)	10,659,686	2,266,490
Health	3,014,315	(938,412)	2,560,468	1,693,905
Human Services	36,281,128	15,260,051	33,234,472	13,611,814
Community and Economic Development	247,490	247,490	0	0
Interest and Fiscal Charges	247,299	247,299	211,237	211,237
Total Expenses	<u>\$87,304,305</u>	<u>\$35,006,838</u>	<u>\$81,572,999</u>	<u>\$42,941,844</u>

Charges for services, operating and capital grants, contributions, and interest in the amount of \$52,297,467 or 60 percent of the total costs of services, were received and used to fund the governmental activities expenses of the County. The remaining \$35,006,838 in governmental expenses were funded primarily by property, lodging, and permissive sales taxes, non-restricted intergovernmental revenues, interest, and miscellaneous revenues. The \$15,260,051 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 2019. As such, the taxpayers have approved property tax levies for the Starlight School and Children Services programs. During 2019, public safety net cost of services of \$13,262,275 indicates that the County’s general revenues 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 \$6,971,316 in the legislative and executive and \$7,994,529 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 and health programs are the result of capital contributions from other governments that were used for infrastructure and building improvements.

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.

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Governmental Funds - The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. GASB Statement No. 54 established fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed on the use of resources reported in governmental funds. In particular, unassigned fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year. As of December 31, 2019, the County's governmental funds reported a combined ending fund balance of \$54,693,648, a decrease of \$3,719,430 in comparison with the prior year. Of that total ending fund balance, \$1,493,278 is nonspendable, \$32,325,786 is restricted, \$8,425 is committed, \$7,828,867 is assigned, and \$13,037,292 is unassigned, as defined in GASB Statement No. 54.

The General Fund is the primary operating fund of the County. At the end of 2019, unassigned fund balance was \$14,171,390 while total fund balance was \$22,674,433. 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 44 percent of total General Fund expenditures, while total fund balance represents 70 percent of that same amount. The General Fund realized an overall increase in revenues in the amount of \$963,906. Property tax revenue increased due to an increase in valuations. The largest fluctuation can be found in interest income, an increase of \$961,699 which is reflective of the local economy as well as investment strategies of the County Treasurer. These increases in revenues however were partially consumed by increases in expenditures and transfers out bringing the increase in fund balance from 2018 to \$411,600.

At the end of 2019, the Public Assistance Special Revenue Fund had a fund balance of \$223,549, in comparison to a fund balance of \$267,810 at the end of 2018. This minimal change reflects the County's commitment in maintaining public assistance benefits to its citizens despite fixed revenue sources.

The fund balance of the Starlight School Levy Special Revenue Fund at December 31, 2019 was \$13,330,666, a decrease of \$5,969,063. This decrease, is the result of transfers out to the Starlight Permanent Improvements Capital Projects Fund in the amount of \$3,250,000 which were ultimately capitalized into building improvements. In prior years, the County Budget Commission reduced the tax levy for the support of the developmentally disabled in the County until the substantial fund balance was spent and the need once again shown to bring back the full voted amount. Increase in tax valuations were the reason for the increase in property tax revenue during 2019.

The fund balance of the Children Services Levy Special Revenue Fund at December 31, 2019 was \$3,185,339, a decrease of \$523,705 from 2018. Despite the increase in property tax and intergovernmental revenues, the County was not able to keep increases in expenditures in line with increases in revenues and as such, a 14 percent decline in fund balance resulted. The increase in day to day operating expenditures contributed to the decrease in cash and cash equivalents for the sixth consecutive year in a row.

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.

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As of December 31, 2019, net position for the County's enterprise funds was \$62,034,469. Of that total, \$5,019,938 represents unrestricted net position that is available for spending at the County's discretion.

As of December 31, 2019, unrestricted net position in the self-insurance programs was \$7,603,738 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, the largest revenue amendment was for intergovernmental revenue, an increase of \$724,618. The County increased the original budgeted amount when they were awarded a voting equipment grant for the Board of Elections. Permissive sales taxes receipts were \$1,825,633 higher than final estimates and interest income was \$1,127,225 higher than final estimates, both the result of a strong local economy. Legislative and executive actual expenditures were lower than final budgeted amounts by \$1,781,957 because the County anticipated making more contingency expenditures during the year than what actually occurred. The County was conservative in the preparation of the 2019 budget as demonstrated by the ending unobligated fund balance being \$9,556,645 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, 2019, were \$204,126,741 (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 \$12,942,037. This increase is the result of current year capitalizations and contributions exceeding current year depreciation and disposals. The County is committed to maintaining assets at an acceptable condition as to provide the best service possible for its citizens. For governmental activities, major capital asset additions during 2019 included building improvements and infrastructure capitalizations. For business-type activities, major capital asset additions 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 2019 and 2018. In addition, Note 11 (Capital Assets) provides capital asset activity during 2019.

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Table 4
Capital Assets
(Net of Depreciation)

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Land	\$6,693,639	\$6,693,639	\$212,800	\$212,800	\$6,906,439	\$6,906,439
Land Improvements	33,616,254	33,616,254	0	0	33,616,254	33,616,254
Construction in Progress	4,740,673	85,800	1,111,846	8,556,933	5,852,519	8,642,733
Land Improvements	1,752,742	1,765,135	0	0	1,752,742	1,765,135
Buildings	28,224,027	25,928,957	730,482	749,830	28,954,509	26,678,787
Machinery, Equipment, Furniture and Fixtures	1,492,225	1,608,845	854,777	822,186	2,347,002	2,431,031
Vehicles	2,502,702	2,609,296	842,756	707,665	3,345,458	3,316,961
Infrastructure	39,861,604	33,765,171	81,490,214	74,062,193	121,351,818	107,827,364
Total Capital Assets	\$118,883,866	\$106,073,097	\$85,242,875	\$85,111,607	\$204,126,741	\$191,184,704

Long-Term Debt - As of December 31, 2019, the County had total debt outstanding in the amount of \$32,090,876, \$4,066,280 in governmental activities and \$28,024,596 in business-type activities. Table 5 outlines the long-term debt held by the County during 2019 and 2018.

Table 5
Long-Term Debt

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
General Obligation Bonds	\$1,843,013	\$3,545,459	\$9,197,544	\$10,575,145	\$11,040,557	\$14,120,604
Special Assessment Debt	210,259	233,388	0	0	210,259	233,388
OWDA Loans	0	0	18,010,986	16,691,266	18,010,986	16,691,266
OPWC Loan	792,888	704,251	816,066	846,291	1,608,954	1,550,542
Contracts Payable	416,010	1,228,179	0	0	416,010	1,228,179
Capital Leases	804,110	948,105	0	0	804,110	948,105
Total Long-Term Debt	\$4,066,280	\$6,659,382	\$28,024,596	\$28,112,702	\$32,090,876	\$34,772,084

In addition to the above debt, the County's long-term obligations include compensated absences, net pension liability, net OPEB 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, 2019, is \$19,219,282.

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 2019 was 4.9 percent, which is down from 2018. This rate exceeds the State's average rate for 2019 of 4.1 percent and the average 2019 national rate of 3.7 percent.

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The County's \$2.069 billion tax base has increased 16 percent from the prior year. This is attributable to the sexennial revaluation that occurred for tax year 2018 (collection year 2019).

The various economic factors, along with inflationary trends, were considered in the preparation of the County's 2019 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, 2019

	Primary Government			Component Units	
	Governmental Activities	Business - Type Activities	Total	Transportation Improvement District	Land Bank
Assets					
Equity in Pooled Cash and Cash Equivalents	\$57,232,596	\$9,507,663	\$66,740,259	\$3,249	\$130,744
Cash and Cash Equivalents in Segregated Accounts	335	0	335	0	0
Cash and Cash Equivalents with Fiscal Agents	1,302,178	0	1,302,178	0	0
Prepaid Items	838,917	49,928	888,845	586	0
Materials and Supplies Inventory	599,102	486	599,588	0	0
Property Held for Reutilization	0	0	0	0	20,430
Permissive Motor Vehicle License Tax Receivable	37,313	0	37,313	0	0
Permissive Sales Taxes Receivable	5,204,821	0	5,204,821	0	0
Lodging Taxes Receivable	23,061	0	23,061	0	0
Accounts Receivable	813,589	2,848,397	3,661,986	0	0
Intergovernmental Receivable	9,489,909	261,609	9,751,518	0	0
Accrued Interest Receivable	140,994	0	140,994	4,258	0
Internal Balances	5,070,914	(5,070,914)	0	0	0
Property Taxes Receivable	15,189,452	0	15,189,452	0	0
Loans Receivable	78,229	0	78,229	0	0
Special Assessments Receivable	144,518	0	144,518	0	0
Contracts Receivable from Primary Government	0	0	0	416,010	0
Payments in Lieu of Taxes Receivable	329,976	0	329,976	0	0
Net Pension Asset	144,616	4,473	149,089	0	0
Net OPEB Asset	92,816	0	92,816	0	0
Non-Depreciable Capital Assets	45,050,566	1,324,646	46,375,212	0	0
Depreciable Capital Assets, Net	73,833,300	83,918,229	157,751,529	0	0
<i>Total Assets</i>	<u>215,617,202</u>	<u>92,844,517</u>	<u>308,461,719</u>	<u>424,103</u>	<u>151,174</u>
Deferred Outflows of Resources					
Deferred Charge on Refunding	36,766	343,770	380,536	0	0
Pension	18,470,056	564,571	19,034,627	0	0
OPEB	2,377,924	73,224	2,451,148	0	0
<i>Total Deferred Outflows of Resources</i>	<u>20,884,746</u>	<u>981,565</u>	<u>21,866,311</u>	<u>0</u>	<u>0</u>
Liabilities					
Accrued Wages and Benefits Payable	877,582	29,452	907,034	0	0
Accounts Payable	805,311	110,840	916,151	12	0
Contracts Payable	1,638,082	488,599	2,126,681	0	0
Intergovernmental Payable	966,311	104,773	1,071,084	0	0
Payroll Withholdings Payable	251,917	8,240	260,157	0	0
Retainage Payable	15,339	49,183	64,522	0	0
Accrued Interest Payable	4,230	20,146	24,376	4,258	0
Claims Payable	1,190,331	0	1,190,331	0	0
Customer Deposits Payable	0	49,203	49,203	0	0
Long-Term Liabilities:					
Due Within One Year	3,005,732	1,983,582	4,989,314	416,010	0
Due In More Than One Year:					
Net Pension Liability (See Note 13)	61,941,524	1,877,389	63,818,913	0	0
Net OPEB Liability (See Note 14)	27,966,366	864,939	28,831,305	0	0
Other Amounts Due In More Than One Year	5,349,998	26,166,471	31,516,469	0	0
<i>Total Liabilities</i>	<u>104,012,723</u>	<u>31,752,817</u>	<u>135,765,540</u>	<u>420,280</u>	<u>0</u>
Deferred Inflows of Resources					
Deferred Charge on Refunding	6,155	4,041	10,196	0	0
Property Taxes	13,602,485	0	13,602,485	0	0
Payments in Lieu of Taxes	329,976	0	329,976	0	0
Pension	1,131,582	29,572	1,161,154	0	0
OPEB	291,933	5,183	297,116	0	0
<i>Total Deferred Inflows of Resources</i>	<u>15,362,131</u>	<u>38,796</u>	<u>15,400,927</u>	<u>0</u>	<u>0</u>
Net Position					
Net Investment in Capital Assets	113,873,637	57,014,531	170,888,168	0	0
Restricted for:					
Capital Projects	5,115,075	0	5,115,075	0	0
Debt Service	264,956	0	264,956	0	0
Road and Bridge Projects	3,662,239	0	3,662,239	0	0
Starlight School Program	14,071,668	0	14,071,668	0	0
Children Services Program	3,435,792	0	3,435,792	0	0
Public Assistance Program	773,069	0	773,069	0	0
Tuberculosis Clinic Program	1,701,901	0	1,701,901	0	0
Court Corrections	3,154,862	0	3,154,862	0	0
Community Development Program	499,899	0	499,899	0	0
Real Estate Assessment	2,503,556	0	2,503,556	0	0
Delinquent Real Estate Tax and Collection	548,768	0	548,768	0	0
Mental Health Program	257,542	0	257,542	0	0
Law Enforcement and Public Safety	1,227,408	0	1,227,408	0	0
Emergency 911	255,435	0	255,435	0	0
Senior Services	359,273	0	359,273	0	0
Other Purposes	1,838,042	0	1,838,042	0	0
Unrestricted (Deficit)	(36,416,028)	5,019,938	(31,396,090)	3,823	151,174
<i>Total Net Position</i>	<u>\$117,127,094</u>	<u>\$62,034,469</u>	<u>\$179,161,563</u>	<u>\$3,823</u>	<u>\$151,174</u>

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Activities
For the Year Ended December 31, 2019

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General Government:				
Legislative and Executive	\$12,021,106	\$4,342,478	\$707,312	\$0
Judicial	9,941,384	1,056,294	890,561	0
Public Safety	17,463,680	2,869,582	1,158,063	173,760
Public Works	7,354,925	589,852	6,204,955	9,330,806
Public Works - Intergovernmental	732,978	0	0	0
Health	1,533,333	604,584	120,926	3,109,836
Health - Intergovernmental	1,480,982	0	117,381	0
Human Services	36,281,128	2,469,806	18,474,384	76,887
Community and Economic Development	247,490	0	0	0
Interest and Fiscal Charges	247,299	0	0	0
<i>Total Governmental Activities</i>	<u>87,304,305</u>	<u>11,932,596</u>	<u>27,673,582</u>	<u>12,691,289</u>
Business-Type Activities:				
Sewer	5,008,254	4,393,850	0	156,978
Water	3,876,801	4,467,544	0	824,433
<i>Total Business-Type Activities</i>	<u>8,885,055</u>	<u>8,861,394</u>	<u>0</u>	<u>981,411</u>
<i>Total Primary Government</i>	<u>\$96,189,360</u>	<u>\$20,793,990</u>	<u>\$27,673,582</u>	<u>\$13,672,700</u>
Component Units				
Transportation Improvement District	\$38,465	\$35,269	\$0	\$0
Land Bank	10,681	0	22,861	0
<i>Total Component Units</i>	<u>\$49,146</u>	<u>\$35,269</u>	<u>\$22,861</u>	<u>\$0</u>

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
Lodging Taxes
Grants and Entitlements not Restricted to
 Specific Programs
Interest
Payments in Lieu of Taxes
Miscellaneous
Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position Beginning of Year (Restated - See Note 3)

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
(\$6,971,316)	\$0	(\$6,971,316)	\$0	\$0
(7,994,529)	0	(7,994,529)	0	0
(13,262,275)	0	(13,262,275)	0	0
8,770,688	0	8,770,688	0	0
(732,978)	0	(732,978)	0	0
2,302,013	0	2,302,013	0	0
(1,363,601)	0	(1,363,601)	0	0
(15,260,051)	0	(15,260,051)	0	0
(247,490)	0	(247,490)	0	0
(247,299)	0	(247,299)	0	0
<u>(35,006,838)</u>	<u>0</u>	<u>(35,006,838)</u>	<u>0</u>	<u>0</u>
0	(457,426)	(457,426)	0	0
0	1,415,176	1,415,176	0	0
<u>0</u>	<u>957,750</u>	<u>957,750</u>	<u>0</u>	<u>0</u>
<u>(35,006,838)</u>	<u>957,750</u>	<u>(34,049,088)</u>	<u>0</u>	<u>0</u>
0	0	0	(3,196)	0
0	0	0	0	12,180
<u>0</u>	<u>0</u>	<u>0</u>	<u>(3,196)</u>	<u>12,180</u>
4,020,641	0	4,020,641	0	0
552,783	0	552,783	0	0
643,913	0	643,913	0	0
1,318,389	0	1,318,389	0	0
772,877	0	772,877	0	0
2,210,690	0	2,210,690	0	0
3,219,303	0	3,219,303	0	0
19,403,940	0	19,403,940	0	0
236,470	0	236,470	0	0
3,070,530	0	3,070,530	0	0
2,456,800	7,707	2,464,507	0	0
345,100	0	345,100	0	0
590,584	79,585	670,169	0	0
<u>38,842,020</u>	<u>87,292</u>	<u>38,929,312</u>	<u>0</u>	<u>0</u>
<u>(824,421)</u>	<u>824,421</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>38,017,599</u>	<u>911,713</u>	<u>38,929,312</u>	<u>0</u>	<u>0</u>
3,010,761	1,869,463	4,880,224	(3,196)	12,180
<u>114,116,333</u>	<u>60,165,006</u>	<u>174,281,339</u>	<u>7,019</u>	<u>138,994</u>
<u>\$117,127,094</u>	<u>\$62,034,469</u>	<u>\$179,161,563</u>	<u>\$3,823</u>	<u>\$151,174</u>

Muskingum County, Ohio
Balance Sheet
Governmental Funds
December 31, 2019

	General	Public Assistance	Starlight School Levy	Children Services Levy
Assets				
Equity in Pooled Cash and Cash Equivalents	\$19,877,971	\$567,554	\$8,244,287	\$3,201,578
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Cash and Cash Equivalents with Fiscal Agents	0	0	1,302,178	0
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	55,259	0	0	0
Receivables:				
Property Taxes	4,762,029	0	2,657,742	3,838,320
Payments in Lieu of Taxes	98,354	0	3,251	3,251
Permissive Sales Taxes	5,204,821	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Lodging Taxes	0	0	0	0
Accounts	309,999	361	0	0
Accrued Interest	140,994	0	0	0
Intergovernmental	1,509,286	885,880	862,693	723,695
Interfund	1,649,846	76,933	3,973,100	19,974
Special Assessments	0	0	0	0
Loans	0	0	0	0
Materials and Supplies Inventory	160,757	10,619	21,682	8,664
Prepaid Items	449,735	66,077	68,356	65,046
<i>Total Assets</i>	<u>\$34,219,051</u>	<u>\$1,607,424</u>	<u>\$17,133,289</u>	<u>\$7,860,528</u>
Liabilities				
Accounts Payable	\$294,877	\$44,850	\$57,954	\$90,245
Accrued Wages and Benefits Payable	388,977	93,376	123,768	100,937
Contracts Payable	0	0	0	0
Retainage Payable	0	0	0	0
Interfund Payable	6,463	104,246	0	5,385
Intergovernmental Payable	294,765	228,841	89,506	56,182
Payroll Withholdings Payable	123,816	26,321	23,085	28,821
<i>Total Liabilities</i>	<u>1,108,898</u>	<u>497,634</u>	<u>294,313</u>	<u>281,570</u>
Deferred Inflows of Resources				
Property Taxes	4,238,673	0	2,405,735	3,428,082
Payments in Lieu of Taxes	98,354	0	3,251	3,251
Unavailable Revenue	6,098,693	886,241	1,099,324	962,286
<i>Total Deferred Inflows of Resources</i>	<u>10,435,720</u>	<u>886,241</u>	<u>3,508,310</u>	<u>4,393,619</u>
Fund Balances				
Nonspendable	665,751	76,696	90,038	73,710
Restricted	0	146,853	13,240,628	3,111,629
Committed	8,425	0	0	0
Assigned	7,828,867	0	0	0
Unassigned (Deficit)	14,171,390	0	0	0
<i>Total Fund Balances</i>	<u>22,674,433</u>	<u>223,549</u>	<u>13,330,666</u>	<u>3,185,339</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$34,219,051</u>	<u>\$1,607,424</u>	<u>\$17,133,289</u>	<u>\$7,860,528</u>

See accompanying notes to the basic financial statements

Other Governmental Funds	Total Governmental Funds
\$16,695,587	\$48,586,977
335	335
0	1,302,178
15,339	70,598
3,931,361	15,189,452
225,120	329,976
0	5,204,821
37,313	37,313
23,061	23,061
283,529	593,889
0	140,994
5,508,355	9,489,909
0	5,719,853
144,518	144,518
78,229	78,229
397,380	599,102
189,703	838,917
<u>\$27,529,830</u>	<u>\$88,350,122</u>
\$317,385	\$805,311
170,524	877,582
1,638,082	1,638,082
15,339	15,339
532,845	648,939
296,365	965,659
49,874	251,917
<u>3,020,414</u>	<u>5,202,829</u>
3,529,995	13,602,485
225,120	329,976
<u>5,474,640</u>	<u>14,521,184</u>
<u>9,229,755</u>	<u>28,453,645</u>
587,083	1,493,278
15,826,676	32,325,786
0	8,425
0	7,828,867
<u>(1,134,098)</u>	<u>13,037,292</u>
<u>15,279,661</u>	<u>54,693,648</u>
<u>\$27,529,830</u>	<u>\$88,350,122</u>

Muskingum County, Ohio
Reconciliation of Total Governmental Fund Balances to
Net Position of Governmental Activities
December 31, 2019

Total Governmental Fund Balances \$54,693,648

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. 118,883,866

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	1,586,967	
Permissive Sales Taxes	3,547,152	
Lodging Taxes	804	
Special Assessments	144,518	
Intergovernmental	7,856,112	
Interest	116,588	
Accounts	1,269,043	14,521,184

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. 7,603,738

Deferred charges on refundings do not provide current financial resources and therefore are not reported in the funds:

Deferred Outflows	36,766	
Deferred Inflows	(6,155)	30,611

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. (4,230)

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

Net Pension Asset	144,616	
Net OPEB Asset	92,816	
Deferred Outflows - Pension	18,470,056	
Deferred Inflows - Pension	(1,131,582)	
Net Pension Liability	(61,941,524)	
Deferred Outflows - OPEB	2,377,924	
Deferred Inflows - OPEB	(291,933)	
Net OPEB Liability	(27,966,366)	(70,245,993)

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

General Obligation Bonds Payable	(1,843,013)	
Special Assessments Bonds Payable	(210,259)	
OPWC Loan Payable	(792,888)	
Compensated Absences Payable	(4,289,450)	
Long-Term Contracts Payable	(416,010)	
Capital Leases Payable	(804,110)	(8,355,730)

Net Position of Governmental Activities **\$117,127,094**

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, 2019

	General	Public Assistance	Starlight School Levy	Children Services Levy
Revenues				
Property Taxes	\$4,055,321	\$0	\$2,228,211	\$3,245,810
Special Assessments	0	0	0	0
Lodging Taxes	0	0	0	0
Permissive Sales Taxes	19,394,895	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	4,681,532	432,448	27,250	1,625,158
Licenses and Permits	521,387	0	0	0
Fines and Forfeitures	328,623	0	0	0
Intergovernmental	4,599,184	8,544,006	3,303,936	3,919,191
Interest	2,432,981	0	27,447	0
Payments in Lieu of Taxes	102,677	0	6,134	7,130
Rent	476,379	0	0	0
Contributions and Donations	0	0	10,535	7,899
Other	310,071	52,126	68,627	35,928
<i>Total Revenues</i>	<u>36,903,050</u>	<u>9,028,580</u>	<u>5,672,140</u>	<u>8,841,116</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	9,318,446	0	0	0
Judicial	8,156,134	0	0	0
Public Safety	11,900,914	0	0	0
Public Works	156,292	0	0	0
Health	406,627	0	0	0
Human Services	791,909	9,301,012	8,391,203	9,364,821
Community and Economic Development	0	0	0	0
Capital Outlay	567,607	0	0	0
Intergovernmental	736,278	0	0	0
Debt Service:				
Principal Retirement	175,705	3,441	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Interest and Fiscal Charges	11,359	1,911	0	0
Bond Issuance Costs	0	0	0	0
<i>Total Expenditures</i>	<u>32,221,271</u>	<u>9,306,364</u>	<u>8,391,203</u>	<u>9,364,821</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>4,681,779</u>	<u>(277,784)</u>	<u>(2,719,063)</u>	<u>(523,705)</u>
Other Financing Sources (Uses)				
Refunding Bonds Issued	0	0	0	0
OWDA Loans Issued	0	0	0	0
OPWC Loans Issued	0	0	0	0
Proceeds from the Sale of Capital Assets	32,302	0	0	0
Inception of a Capital Lease	178,415	0	0	0
Transfers In	37,474	233,523	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Transfers Out	(4,518,370)	0	(3,250,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(4,270,179)</u>	<u>233,523</u>	<u>(3,250,000)</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	411,600	(44,261)	(5,969,063)	(523,705)
Fund Balances Beginning of Year (Restated - See Note 3)	<u>22,262,833</u>	<u>267,810</u>	<u>19,299,729</u>	<u>3,709,044</u>
<i>Fund Balances End of Year</i>	<u>\$22,674,433</u>	<u>\$223,549</u>	<u>\$13,330,666</u>	<u>\$3,185,339</u>

See accompanying notes to the basic financial statements

Other Governmental Funds	Total Governmental Funds
\$3,314,465	\$12,843,807
17,830	17,830
238,572	238,572
0	19,394,895
479,476	479,476
2,628,999	9,395,387
202,159	723,546
398,869	727,492
17,205,003	37,571,320
50,763	2,511,191
229,159	345,100
18,482	494,861
125,083	143,517
137,059	603,811
<u>25,045,919</u>	<u>85,490,805</u>
928,560	10,247,006
326,664	8,482,798
2,311,080	14,211,994
13,368,020	13,524,312
972,047	1,378,674
7,196,156	35,045,101
247,490	247,490
643,231	1,210,838
1,477,682	2,213,960
1,449,478	1,628,624
624,000	624,000
161,356	174,626
10,127	10,127
<u>29,715,891</u>	<u>88,999,550</u>
<u>(4,669,972)</u>	<u>(3,508,745)</u>
701,900	701,900
264,688	264,688
114,106	114,106
17,325	49,627
0	178,415
7,358,892	7,629,889
(695,000)	(695,000)
(685,940)	(8,454,310)
<u>7,075,971</u>	<u>(210,685)</u>
2,405,999	(3,719,430)
<u>12,873,662</u>	<u>58,413,078</u>
<u>\$15,279,661</u>	<u>\$54,693,648</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, 2019

Net Change in Fund Balances - Governmental Funds (\$3,719,430)

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	12,459,423	
Capital Asset Additions - Capital Contributions	4,084,513	
Current Year Depreciation	<u>(3,350,695)</u>	13,193,241

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	(49,627)	
Loss on Disposal of Assets	<u>(332,845)</u>	(382,472)

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

Delinquent Property Taxes	(105,211)	
Special Assessments	(17,830)	
Lodging Taxes	(2,102)	
Permissive Sales Taxes	9,045	
Charges for Services	59,906	
Licenses and Permits	228	
Fines and Forfeitures	56,399	
Intergovernmental	1,565,852	
Interest	15,808	
Rent	(4,699)	
Other	<u>(13,227)</u>	1,564,169

Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows:

Pension	4,466,492	
OPEB	<u>25,346</u>	4,491,838

Except for amounts reported as deferred inflows/outflows, changes in the net pension/OPEB liability are reported as pension/OPEB expense in the statement of activities:

Pension	(13,436,625)	
OPEB	<u>(2,518,201)</u>	(15,954,826)

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	1,617,580	
Special Assessment Bonds	22,477	
OWDA Loans	264,688	
OPWC Loans	25,469	
Capital Leases	<u>322,410</u>	2,252,624

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

695,000

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	6,806	
Amortization of Deferred Amount on Refunding - Deferred Outflow	(165,742)	
Amortization of Deferred Amount on Refunding - Deferred Inflow	684	
Amortization of Bond Premium	<u>85,579</u>	(72,673)

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:

Refunding Bonds Issued	(701,900)	
OWDA Loans Issued	(264,688)	
OPWC Loans Issued	<u>(114,106)</u>	(1,080,694)

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

(178,415)

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	(245,990)	
Long-Term Contracts Payable	<u>812,169</u>	566,179

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

1,636,220

Change in Net Position of Governmental Activities

\$3,010,761

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, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$3,420,000	\$3,420,000	\$4,051,148	\$631,148
Permissive Sales Taxes	17,500,000	17,500,000	19,325,633	1,825,633
Charges for Services	4,397,050	4,397,050	4,600,827	203,777
Licenses and Permits	440,200	440,200	549,192	108,992
Fines and Forfeitures	239,500	239,500	342,796	103,296
Intergovernmental	2,979,529	3,704,147	4,541,046	836,899
Interest	853,858	853,858	1,981,083	1,127,225
Payments in Lieu of Taxes	95,000	95,000	102,677	7,677
Rent	401,075	401,075	462,001	60,926
Other	495,250	463,250	361,312	(101,938)
<i>Total Revenues</i>	<u>30,821,462</u>	<u>31,514,080</u>	<u>36,317,715</u>	<u>4,803,635</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	13,508,062	11,419,317	9,637,360	1,781,957
Judicial	6,666,456	8,511,638	8,317,142	194,496
Public Safety	9,824,695	12,426,392	12,106,768	319,624
Public Works	240,076	161,673	157,457	4,216
Health	405,200	407,973	406,627	1,346
Human Services	914,401	1,010,379	845,051	165,328
Capital Outlay	1,000,000	497,780	389,192	108,588
Intergovernmental	1,457,980	1,253,152	734,732	518,420
Debt Service:				
Principal Retirement	0	175,705	175,705	0
Interest and Fiscal Charges	0	11,359	11,359	0
<i>Total Expenditures</i>	<u>34,016,870</u>	<u>35,875,368</u>	<u>32,781,393</u>	<u>3,093,975</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,195,408)</u>	<u>(4,361,288)</u>	<u>3,536,322</u>	<u>7,897,610</u>
Other Financing Sources (Uses)				
Proceeds from the Sale of Capital Assets	20,000	27,000	32,302	5,302
Advances In	0	0	270,500	270,500
Advances Out	0	0	(198,025)	(198,025)
Transfers In	150,000	86,343	37,474	(48,869)
Transfers Out	(4,981,820)	(6,148,497)	(4,518,370)	1,630,127
<i>Total Other Financing Sources (Uses)</i>	<u>(4,811,820)</u>	<u>(6,035,154)</u>	<u>(4,376,119)</u>	<u>1,659,035</u>
<i>Net Change in Fund Balance</i>	(8,007,228)	(10,396,442)	(839,797)	9,556,645
Fund Balance Beginning of Year	18,098,783	18,098,783	18,098,783	0
Prior Year Encumbrances Appropriated	480,754	480,754	480,754	0
<i>Fund Balance End of Year</i>	<u>\$10,572,309</u>	<u>\$8,183,095</u>	<u>\$17,739,740</u>	<u>\$9,556,645</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, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$392,824	\$392,824	\$392,824	\$0
Intergovernmental	8,926,910	9,576,910	8,550,501	(1,026,409)
Other	137,266	137,266	52,001	(85,265)
<i>Total Revenues</i>	<u>9,457,000</u>	<u>10,107,000</u>	<u>8,995,326</u>	<u>(1,111,674)</u>
Expenditures				
Current:				
Human Services	9,924,386	10,654,885	9,313,139	1,341,746
Debt Service:				
Principal Retirement	3,441	3,441	3,441	0
Interest and Fiscal Charges	1,911	1,911	1,911	0
<i>Total Expenditures</i>	<u>9,929,738</u>	<u>10,660,237</u>	<u>9,318,491</u>	<u>1,341,746</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(472,738)</u>	<u>(553,237)</u>	<u>(323,165)</u>	<u>230,072</u>
Other Financing Source (Use)				
Transfers In	250,000	250,000	233,523	(16,477)
Transfer Out	0	(100,000)	0	100,000
<i>Total Other Financing Source (Use)</i>	<u>250,000</u>	<u>150,000</u>	<u>233,523</u>	<u>83,523</u>
<i>Net Change in Fund Balance</i>	(222,738)	(403,237)	(89,642)	313,595
Fund Balance Beginning of Year	251,994	251,994	251,994	0
Prior Year Encumbrances Appropriated	222,738	222,738	222,738	0
<i>Fund Balance End of Year</i>	<u>\$251,994</u>	<u>\$71,495</u>	<u>\$385,090</u>	<u>\$313,595</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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$1,958,210	\$1,958,210	\$2,224,419	\$266,209
Charges for Services	18,974	18,974	27,250	8,276
Intergovernmental	1,908,083	1,944,473	3,001,214	1,056,741
Interest	7,500	7,500	27,447	19,947
Payments in Lieu of Taxes	36,050	36,050	6,134	(29,916)
Contributions and Donations	15,000	15,000	10,535	(4,465)
Other	77,500	77,500	68,627	(8,873)
<i>Total Revenues</i>	4,021,317	4,057,707	5,365,626	1,307,919
Expenditures				
Current:				
Human Services	13,813,670	14,185,485	8,619,700	5,565,785
<i>Excess of Revenues Under Expenditures</i>	(9,792,353)	(10,127,778)	(3,254,074)	6,873,704
Other Financing Source (Use)				
Transfers In	100,000	100,000	0	(100,000)
Transfers Out	(2,500,000)	(3,250,000)	(3,250,000)	0
<i>Total Other Financing Source (Use)</i>	(2,400,000)	(3,150,000)	(3,250,000)	(100,000)
<i>Net Change in Fund Balance</i>	(12,192,353)	(13,277,778)	(6,504,074)	6,773,704
Fund Balance Beginning of Year	18,890,357	18,890,357	18,890,357	0
Prior Year Encumbrances Appropriated	367,751	367,751	367,751	0
<i>Fund Balance End of Year</i>	\$7,065,755	\$5,980,330	\$12,754,034	\$6,773,704

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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$2,972,000	\$2,972,000	\$3,242,018	\$270,018
Charges for Services	1,929,271	1,929,271	1,625,938	(303,333)
Intergovernmental	3,628,000	3,628,000	3,758,111	130,111
Payments in Lieu of Taxes	8,320	8,320	7,130	(1,190)
Contributions and Donations	8,800	8,800	7,899	(901)
Other	4,200	4,200	35,928	31,728
<i>Total Revenues</i>	8,550,591	8,550,591	8,677,024	126,433
Expenditures				
Current:				
Human Services	10,233,393	10,887,086	10,016,599	870,487
<i>Net Change in Fund Balance</i>	(1,682,802)	(2,336,495)	(1,339,575)	996,920
Fund Balance Beginning of Year	3,470,893	3,470,893	3,470,893	0
Prior Year Encumbrances Appropriated	518,915	518,915	518,915	0
<i>Fund Balance End of Year</i>	\$2,307,006	\$1,653,313	\$2,650,233	\$996,920

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2019

	<u>Business - Type Activities - Enterprise Funds</u>			Governmental
	<u>Sewer</u>	<u>Water</u>	<u>Total</u>	Activities - Internal Service Funds
Assets				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents	\$4,257,021	\$5,152,256	\$9,409,277	\$8,575,021
Restricted Cash and Cash Equivalents	26,434	22,749	49,183	0
Prepaid Items	11,144	38,784	49,928	0
Materials and Supplies Inventory	115	371	486	0
Receivables:				
Intergovernmental	0	261,609	261,609	0
Accounts	2,270,201	578,196	2,848,397	219,700
Interfund	3,050	65,853	68,903	0
<i>Total Current Assets</i>	<u>6,567,965</u>	<u>6,119,818</u>	<u>12,687,783</u>	<u>8,794,721</u>
Noncurrent Assets:				
Restricted Cash and Cash Equivalents	0	49,203	49,203	0
Net Pension Asset	1,490	2,983	4,473	0
Non-Depreciable Capital Assets	455,209	869,437	1,324,646	0
Depreciable Capital Assets, Net	49,306,507	34,611,722	83,918,229	0
<i>Total Noncurrent Assets</i>	<u>49,763,206</u>	<u>35,533,345</u>	<u>85,296,551</u>	<u>0</u>
<i>Total Assets</i>	<u>56,331,171</u>	<u>41,653,163</u>	<u>97,984,334</u>	<u>8,794,721</u>
Deferred Outflows of Resources				
Deferred Charge on Refunding	136,256	207,514	343,770	0
Pension	188,190	376,381	564,571	0
OPEB	24,407	48,817	73,224	0
<i>Total Deferred Outflows of Resources</i>	<u>348,853</u>	<u>632,712</u>	<u>981,565</u>	<u>0</u>
Liabilities				
Current Liabilities:				
Accrued Wages and Benefits Payable	9,925	19,527	29,452	0
Intergovernmental Payable	94,136	10,637	104,773	652
Accounts Payable	34,719	76,121	110,840	0
Contracts Payable	205,885	282,714	488,599	0
Retainage Payable	26,434	22,749	49,183	0
Accrued Interest Payable	13,892	6,254	20,146	0
Interfund Payable	4,217,560	922,257	5,139,817	0
Claims Payable - Health Benefits	0	0	0	1,190,331
Current Portion of Compensated Absences Payable	13,949	33,807	47,756	0
Current Portion of General Obligation Bonds Payable	802,300	467,300	1,269,600	0
Current Portion of OWDA Loans Payable	321,170	345,056	666,226	0
Payroll Withholdings Payable	2,829	5,411	8,240	0
<i>Total Current Liabilities</i>	<u>5,742,799</u>	<u>2,191,833</u>	<u>7,934,632</u>	<u>1,190,983</u>
Long-Term Liabilities (Net of Current Portion):				
Customer Deposits Payable	0	49,203	49,203	0
Compensated Absences Payable	18,571	59,130	77,701	0
General Obligation Bonds Payable	5,639,280	2,288,664	7,927,944	0
OWDA Loans Payable	8,716,854	8,627,906	17,344,760	0
OPWC Loans Payable	816,066	0	816,066	0
Net Pension Liability	625,795	1,251,594	1,877,389	0
Net OPEB Liability	288,312	576,627	864,939	0
<i>Total Long-Term Liabilities</i>	<u>16,104,878</u>	<u>12,853,124</u>	<u>28,958,002</u>	<u>0</u>
<i>Total Liabilities</i>	<u>21,847,677</u>	<u>15,044,957</u>	<u>36,892,634</u>	<u>1,190,983</u>
Deferred Inflows of Resources				
Deferred Charge on Refunding	4,041	0	4,041	0
Pension	9,857	19,715	29,572	0
OPEB	1,727	3,456	5,183	0
<i>Total Deferred Inflows of Resources</i>	<u>15,625</u>	<u>23,171</u>	<u>38,796</u>	<u>0</u>
Net Position				
Net Investment in Capital Assets	33,360,247	23,654,284	57,014,531	0
Unrestricted	1,456,475	3,563,463	5,019,938	7,603,738
<i>Total Net Position</i>	<u>\$34,816,722</u>	<u>\$27,217,747</u>	<u>\$62,034,469</u>	<u>\$7,603,738</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, 2019

	<u>Business - Type Activities - Enterprise Funds</u>			Governmental
	<u>Sewer</u>	<u>Water</u>	<u>Total</u>	Activities - Internal Service Funds
Operating Revenues				
Charges for Services	\$4,393,850	\$4,467,544	\$8,861,394	\$11,188,384
Other	18,888	23,421	42,309	0
<i>Total Operating Revenues</i>	<u>4,412,738</u>	<u>4,490,965</u>	<u>8,903,703</u>	<u>11,188,384</u>
Operating Expenses				
Personal Services	706,754	1,289,778	1,996,532	0
Contractual Services	1,877,716	615,834	2,493,550	1,529,287
Materials and Supplies	166,942	450,846	617,788	0
Claims	0	0	0	8,022,877
Depreciation	1,459,292	1,289,759	2,749,051	0
Amortization	130,099	0	130,099	0
Other	3,047	10,924	13,971	0
<i>Total Operating Expenses</i>	<u>4,343,850</u>	<u>3,657,141</u>	<u>8,000,991</u>	<u>9,552,164</u>
<i>Operating Income</i>	<u>68,888</u>	<u>833,824</u>	<u>902,712</u>	<u>1,636,220</u>
Non-Operating Revenues (Expenses)				
Interest	7,707	0	7,707	0
Other Non-Operating Revenues	0	37,276	37,276	0
Interest and Fiscal Charges	(645,610)	(203,029)	(848,639)	0
Loss on Disposal of Capital Assets	(18,794)	(16,631)	(35,425)	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(656,697)</u>	<u>(182,384)</u>	<u>(839,081)</u>	<u>0</u>
<i>Income (Loss) Before Contributions and Transfers</i>	<u>(587,809)</u>	<u>651,440</u>	<u>63,631</u>	<u>1,636,220</u>
Capital Contributions from Grants	0	664,197	664,197	0
Capital Contributions from Customers	156,978	160,236	317,214	0
Transfers In	765,573	65,573	831,146	0
Transfers Out	(6,725)	0	(6,725)	0
<i>Change in Net Position</i>	<u>328,017</u>	<u>1,541,446</u>	<u>1,869,463</u>	<u>1,636,220</u>
Net Position Beginning of Year (Restated - See Note 3)	<u>34,488,705</u>	<u>25,676,301</u>	<u>60,165,006</u>	<u>5,967,518</u>
<i>Net Position End of Year</i>	<u><u>\$34,816,722</u></u>	<u><u>\$27,217,747</u></u>	<u><u>\$62,034,469</u></u>	<u><u>\$7,603,738</u></u>

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2019

	<u>Business - Type Activities - Enterprise Funds</u>			Governmental Activities - Internal Service Funds
	<u>Sewer</u>	<u>Water</u>	<u>Total</u>	
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$4,366,855	\$4,337,642	\$8,704,497	\$0
Cash Received from Transactions with Other Funds	0	0	0	11,187,587
Cash Received from Other Operating Revenues	18,888	23,421	42,309	0
Cash Payments for Employee Services and Benefits	(581,140)	(1,013,104)	(1,594,244)	0
Cash Payments for Goods and Services	(2,018,865)	(1,004,711)	(3,023,576)	(1,529,287)
Cash Payments for Claims	0	0	0	(8,094,061)
Cash Payments for Other Operating Expenses	(3,047)	(10,924)	(13,971)	0
Other Non-Operating Revenues	0	37,276	37,276	0
Utility Deposits Received	0	15,000	15,000	0
Utility Deposits Returned	0	(1,843)	(1,843)	0
Utility Deposits Applied	0	(10,982)	(10,982)	0
<i>Net Cash Provided by Operating Activities</i>	<u>1,782,691</u>	<u>2,371,775</u>	<u>4,154,466</u>	<u>1,564,239</u>
Cash Flows from Noncapital Financing Activities				
Advances Out	0	(65,000)	(65,000)	0
Transfers In	765,573	65,573	831,146	0
Transfers Out	(6,725)	0	(6,725)	0
<i>Net Cash Provided by Noncapital Financing Activities</i>	<u>758,848</u>	<u>573</u>	<u>759,421</u>	<u>0</u>
Cash Flows from Capital and Related Financing Activities				
Payment for Capital Acquisitions	(878,746)	(2,493,117)	(3,371,863)	0
Refunding Bonds Issued	1,676,400	0	1,676,400	0
OWDA Loans Issued	498,293	2,349,957	2,848,250	0
Tap-In Fees	293,922	160,236	454,158	0
Capital Grants	0	1,035,682	1,035,682	0
Principal Paid on General Obligation Bonds	(750,400)	(466,400)	(1,216,800)	0
Payment to Refunded Bond Escrow Agent - Debt Service	(58,000)	(58,000)	(116,000)	0
Payment to Refunded Bond Escrow Agent	(1,660,000)	0	(1,660,000)	0
Principal Paid on OWDA Loans	(386,464)	(1,142,066)	(1,528,530)	0
Principal Paid on OPWC Loans	(30,225)	0	(30,225)	0
Principal Paid on Interfund Activity Notes	(173,200)	0	(173,200)	0
Interest and Fiscal Charges Paid on General Obligation Bonds	(233,257)	(86,843)	(320,100)	0
Interest and Fiscal Charges Paid on OWDA Loans	(273,523)	(91,423)	(364,946)	0
Interest and Fiscal Charges Paid on Interfund Activity Notes	(103,658)	0	(103,658)	0
Issuance Costs Paid on Refunding Bonds	(24,107)	0	(24,107)	0
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(2,102,965)</u>	<u>(791,974)</u>	<u>(2,894,939)</u>	<u>0</u>
Cash Flows from Investing Activities				
Interest Income	7,707	0	7,707	0
<i>Net Increase in Cash and Cash Equivalents</i>	446,281	1,580,374	2,026,655	1,564,239
Cash and Cash Equivalents Beginning of Year	<u>3,837,174</u>	<u>3,643,834</u>	<u>7,481,008</u>	<u>7,010,782</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$4,283,455</u>	<u>\$5,224,208</u>	<u>\$9,507,663</u>	<u>\$8,575,021</u>

(continued)

Muskingum County, Ohio
Statement of Cash Flows
Proprietary Funds (Continued)
For the Year Ended December 31, 2019

	<u>Business - Type Activities - Enterprise Funds</u>			Governmental
	<u>Sewer</u>	<u>Water</u>	<u>Total</u>	Activities - Internal Service Funds
Reconciliation of Operating Income to Net Cash Provided by Operating Activities				
Operating Income	\$68,888	\$833,824	\$902,712	\$1,636,220
Adjustments:				
Other Non-Operating Revenues	0	37,276	37,276	0
Depreciation	1,459,292	1,289,759	2,749,051	0
Amortization	130,099	0	130,099	0
Changes in Assets and Deferred Outflows of Resources and Liabilities and Deferred Inflows of Resources:				
(Increase) Decrease in Prepaid Items	2,064	(12,973)	(10,909)	0
Decrease in Materials and Supplies Inventory	316	60	376	0
(Increase) Decrease in Accounts Receivable	(26,995)	(65,079)	(92,074)	57,792
(Increase) Decrease in Interfund Receivable	0	(4,251)	(4,251)	0
Increase in Net Pension Asset	(447)	(897)	(1,344)	0
Decrease in Deferred Outflows of Resources - Pension	136,211	272,423	408,634	0
Decrease in Deferred Outflows of Resources - OPEB	15,948	31,897	47,845	0
Increase in Accrued Wages and Benefits Payable	1,911	3,586	5,497	0
Increase (Decrease) in Intergovernmental Payable	(34,827)	1,032	(33,795)	(24,748)
Increase (Decrease) in Payroll Withholdings Payable	101	(45)	56	0
Decrease in Accounts Payable	(22,572)	(18,457)	(41,029)	0
Decrease in Retainage Payable	0	(5,000)	(5,000)	0
Increase in Interfund Payable	86,465	72,361	158,826	0
Decrease in Claims Payable	0	0	0	(105,025)
Increase (Decrease) in Compensated Absences Payable	(175)	1,257	1,082	0
Increase in Customer Deposits Payable	0	2,175	2,175	0
Decrease in Net Pension Liability	(679)	(1,357)	(2,036)	0
Increase in Net OPEB Liability	15,793	31,586	47,379	0
Decrease in Deferred Inflows of Resources - Pension	(42,979)	(85,956)	(128,935)	0
Decrease in Deferred Inflows of Resources - OPEB	(5,723)	(11,446)	(17,169)	0
<i>Net Cash Provided by Operating Activities</i>	<u>\$1,782,691</u>	<u>\$2,371,775</u>	<u>\$4,154,466</u>	<u>\$1,564,239</u>

Noncash Capital Financing Transactions:

During 2019, capital contributions from customers decreased \$136,944 in the Sewer Enterprise Fund due to a decrease in receivables for unbilled tap-in fees. The Sewer Enterprise Fund reflects a net increase in capital asset additions in the amount of \$171,267 resulting from the recognition of accounts, contracts, and retainage payables. The Water Enterprise Fund reflects a net decrease in capital asset additions in the amount of \$497,287 resulting from the recognition of contracts and retainage payables. The Water Enterprise Fund reflects a decrease in capital contributions from grants in the amount of \$371,485 due to the recognition of intergovernmental receivables.

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Fiduciary Net Position
Custodial Funds
December 31, 2019

Assets	
Equity in Pooled Cash and Cash Equivalents	\$17,544,350
Cash and Cash Equivalents in Segregated Accounts	1,215,692
Receivables:	
Intergovernmental	4,223,329
Accounts	4,945,084
Property Taxes	86,710,703
Payments in Lieu of Taxes	52,526
<i>Total Assets</i>	<u>114,691,684</u>
 Liabilities	
Intergovernmental Payable	7,159,857
Other Liabilities	27,942
<i>Total Liabilities</i>	<u>7,187,799</u>
 Deferred Inflows of Resources	
Property Taxes	77,836,935
Payments in Lieu of Taxes	52,526
<i>Total Deferred Inflow of Resources</i>	<u>77,889,461</u>
 Net Position	
Restricted for Individuals, Organizations, and Other Governments	<u>\$29,614,424</u>

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2019

Additions	
Intergovernmental	\$8,337,922
Amounts Received As Fiscal Agent	18,076,935
Licenses, Permits, and Fees for Other Governments	12,498,293
Fines and Forfeitures for Other Governments	1,682,683
Property Tax Collections for Other Governments	73,743,101
Sheriff Sale Collections for Individuals, Organizations, and Other Governments	1,489,342
Amounts Received for Others	1,117,335
Miscellaneous	31,290
<i>Total Additions</i>	<u>116,976,901</u>
 Deductions	
Distributions to the State of Ohio	963,487
Distributions as Fiscal Agent	20,236,510
Licenses, Permits, and Fees Distributions to Other Governments	12,059,451
Fines and Forfeitures Distributions to Other Governments	3,286,252
Distributions of State Funds to Other Governments	8,082,630
Property Tax Distributions to Other Governments	75,426,955
Distributions to Individuals	167,213
<i>Total Deductions</i>	<u>120,222,498</u>
 <i>Change in Net Position</i>	 (3,245,597)
 Net Position Beginning of Year (Restated - See Note 3)	 <u>32,860,021</u>
 <i>Net Position End of Year</i>	 <u><u>\$29,614,424</u></u>

See accompanying notes to the basic financial statements

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

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.

The reporting entity is composed 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 (District) and the Muskingum County Land Reutilization Corporation (Land Bank). 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 composed 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, 2019

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. The Chairman has the authority to sign all contracts, releases, notes, bonds, and other instruments and documents to be executed on behalf of the District. The Chairman 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. The Chairman 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.

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

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 custodial funds in the County's financial statements:

Zanesville-Muskingum County General Health District is governed by a seven member board of health and a health commissioner 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.

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 composed 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.

Mental Health and Recovery Services Board is a body corporate and politic established by the constitution and laws of the State of Ohio and is governed by a fourteen-member Board of Directors. Members of the Board of Directors shall be residents of the six-county area and are 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.

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 of Muskingum County. The Park District Board may adopt budgets, hire and fire employees, and issue revenue debt without the approval of the County.

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)
South East 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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

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 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.

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, 2019

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.

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 and reports 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, 2019

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 custodial funds. Trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangement that has certain characteristics. The County does not have any trust funds. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund.

The County's fiduciary funds are custodial funds. The County's custodial funds are used to account for assets held by the County as fiscal agent for the Board of Health, Mental Health and Recovery Services Board, and other districts and entities; for various taxes, assessments, fines, and fees collected for the benefit of and distributed to other governments and individuals; and for the State shared resources received from the State and distributed to other governments.

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 and fiduciary funds 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 Fund Net Position. In fiduciary funds, a liability to the beneficiaries of fiduciary activity is recognized when an event has occurred that compels the government to disburse fiduciary resources. Fiduciary fund liabilities, other than those to beneficiaries, are recognized using the economic resources measurement focus.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

For proprietary funds, 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.

Fiduciary funds present a Statement of Changes in Fiduciary Net Position which reports additions to and deductions from investment trust funds, private purpose trust funds, and custodial 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. 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 are reported on the government-wide Statement of Net Position for deferred charges on refundings, pension, and OPEB. 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 and OPEB plans are explained in Notes 13 and 14.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

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 deferred charges on refunding, property taxes, payments in lieu of taxes, unavailable revenue, pension, and OPEB. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2019, but which were levied to finance year 2020 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 and lodging 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 and OPEB plans are reported on the government-wide Statement of Net Position. (See Notes 13 and 14)

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.

Budgetary Process

All funds, except custodial 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, 2019

Cash and Cash Equivalents

Cash balances of the County's funds, except cash held by a fiscal agent or held in segregated accounts, are pooled and invested in short-term investments in order to provide improved cash management. During 2019, investments were limited to marketable 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 2019, interest was distributed to the General Fund and certain special revenue funds. Interest revenue credited to the General Fund during 2019 amounted to \$2,432,981, which includes \$2,176,734 assigned from other County funds.

Restricted Assets

The Governmental Balance Sheet is showing restricted cash and cash equivalents for unclaimed monies not available for appropriation and for amounts withheld on construction contracts until the successful completion of the contracts. 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.

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.

Inventory of Supplies

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

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2019, 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, 2019

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.

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 except for land, land improvements, governmental activities infrastructure, and vehicles which are capitalized regardless of cost. 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.

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	Business-Type Activities
	Estimated Lives	Estimated Lives
Land Improvements	5-50 Years	5-50 Years
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, 2019

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. The liability for vacation benefits is recorded as long-term liabilities, as the balances can be carried for up to three years plus the current year accrual.

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.

Pensions/Other Postemployment Benefits (OPEB)

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

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 and judgments, compensated absences, and special termination benefits that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds, capital leases, long-term loans, and long-term notes are recognized as a liability in the governmental fund financial statements when due. Net pension/OPEB liability should be recognized in the governmental funds to the extent that benefit payments are due and payable and the pension/OPEB plan's fiduciary net position is not sufficient for payment of those benefits.

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.

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.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

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.

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.

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.

Fund Balance

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

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

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

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

Assigned Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. These amounts are assigned by the County Commissioners. In the General Fund, assigned amounts represent intended uses established by the County Commissioners or a County official delegated that authority by resolution or by State Statute. State statute authorizes the County Auditor to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. The County Commissioners assigned fund balance to cover a gap between estimated revenue and appropriations in 2020's appropriated budget.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

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.

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.

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 activities and programs associated with dog and kennel, law library resources, indigent drivers alcohol treatment, home detention, juvenile IV-E, and Brandywine loop as well as restricted money from local 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.

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.

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.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

NOTE 3 - CHANGE IN ACCOUNTING PRINCIPLES AND RESTATEMENT OF FUND BALANCES/ NET POSITION

Change in Accounting Principles

The Governmental Accounting Standards Board (GASB) recently issued GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*. The County evaluated implementing these certain GASB pronouncements based on the guidance in GASB 95.

For 2019, the County implemented GASB Statement No. 84, *Fiduciary Activities*; Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*; and related guidance from (GASB) Implementation Guide No. 2019-2, *Fiduciary Activities*.

For 2019, the County also implemented the Governmental Accounting Standards Board's (GASB) *Implementation Guide No. 2018-1*. These changes were incorporated in the County's 2019 financial statements; however, there was no effect on beginning fund balances/net position.

GASB Statement No. 84 established specific criteria for identifying activities that should be reported as fiduciary activities and clarifies whether and how business type activities should report their fiduciary activities. Due to the implementation of GASB Statement No. 84, the County will no longer be reporting agency funds. The County reviewed its agency funds and certain funds will be reported in the new fiduciary fund classification of custodial funds, while other funds have been reclassified as governmental funds. These fund reclassifications resulted in the restatement of the County's financial statements.

GASB Statement No. 88 improves the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. These changes were incorporated in the County's 2019 financial statements; however, there was no effect on beginning net position/fund balances.

Restatement of Fund Balances and Net Position

During conversion to a new capital asset accounting system, inconsistencies were discovered in salvage values and accumulated depreciation as previously reported.

The implementation of GASB Statement No. 84 and the restatement of capital assets had the following effect on fund balances and net position as of December 31, 2018:

	General	Public Assistance	Starlight School Levy
Fund Balances, December 31, 2018	\$22,087,572	\$267,515	\$19,299,729
Adjustments:			
GASB Statement No. 84	175,261	295	0
Restated Fund Balances, December 31, 2018	\$22,262,833	\$267,810	\$19,299,729

(continued)

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

	Children Services Levy	Other Governmental Funds	Total Governmental Funds
(continued)			
Fund Balances, December 31, 2018	\$3,695,253	\$12,650,449	\$58,000,518
Adjustments:			
GASB Statement No. 84	13,791	223,213	412,560
Restated Fund Balances, December 31, 2018	<u>\$3,709,044</u>	<u>\$12,873,662</u>	<u>\$58,413,078</u>
	Sewer	Water	Total
Net Position December 31, 2018	\$34,381,066	\$25,589,544	\$59,970,610
Adjustments:			
Capital Assets	107,639	86,757	194,396
Restated Net Position December 31, 2018	<u>\$34,488,705</u>	<u>\$25,676,301</u>	<u>\$60,165,006</u>
	Governmental Activities	Business-Type Activities	Total
Net Position December 31, 2018	\$112,195,093	\$59,970,610	\$172,165,703
Adjustments:			
GASB Statement No. 84	910,963	0	910,963
Capital Assets	1,010,277	194,396	1,204,673
Restated Net Position December 31, 2018	<u>\$114,116,333</u>	<u>\$60,165,006</u>	<u>\$174,281,339</u>

The implementation of GASB Statement No. 84 had the following effect on fiduciary net position as of December 31, 2018:

	Fiduciary Funds	
	Agency	Custodial
Net Position December 31, 2018	\$0	\$0
Adjustments:		
Assets	117,647,096	113,073,568
Liabilities	(117,647,096)	(6,118,317)
Deferred Inflows of Resources	0	(74,095,230)
Restated Net Position December 31, 2018	<u>\$0</u>	<u>\$32,860,021</u>

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.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

The major differences between the budget basis and the GAAP basis are as follows:

- A. Revenues and transfers-in are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
- B. Expenditures and transfers-out 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, fair value adjustments for investments, segregated cash accounts, and prepaid items are reported on the balance sheet (GAAP basis), but not on the budgetary basis.
- E. Cash that is held by custodial funds on behalf of County funds represent amounts not included on a budget basis but are allocated and reported on the balance sheet (GAAP basis) in the appropriate County fund.
- F. Advances in and advances out are operating transactions (budget) as opposed to balance sheet transactions (GAAP).

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

Net Change in Fund Balances General and Major Special Revenue Funds

	General	Public Assistance	Starlight School Levy	Children Services Levy
GAAP Basis	\$411,600	(\$44,261)	(\$5,969,063)	(\$523,705)
Net Adjustment for Revenue Accruals	5,146	2,980	134,041	(129,123)
Beginning of the Year:				
Unrecorded Cash	55,909	0	40,003	0
Unreported Interest	(318,323)	0	0	0
Custodial Fund Cash Allocation	1,182,380	27,574	99,973	121,948
Prepaid Items	433,438	76,295	69,583	64,762
End of the Year:				
Unrecorded Cash	(124,116)	0	(442,994)	0
Unreported Interest	(136,300)	0	0	0
Custodial Fund Cash Allocation	(1,428,446)	(63,808)	(137,537)	(156,917)
Prepaid Items	(449,735)	(66,077)	(68,356)	(65,046)
Net Adjustment for Expenditure Accruals	(39,197)	96,311	(44,724)	(257,066)
Advances In	270,500	0	0	0
Advances Out	(198,025)	0	0	0
Encumbrances	(504,628)	(118,656)	(185,000)	(394,428)
Budget Basis	<u>(\$839,797)</u>	<u>(\$89,642)</u>	<u>(\$6,504,074)</u>	<u>(\$1,339,575)</u>

Muskingum County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 5 - ACCOUNTABILITY AND COMPLIANCE

Accountability

The following funds had deficit fund balances as of December 31, 2019:

<u>Fund</u>	<u>Deficit Fund Balance</u>
Child Support Enforcement Agency Special Revenue Fund	\$37,159
Block Grants Special Revenue Fund	4,419
Highway Capital Projects Fund	1,053,159

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.

Compliance

The following account had expenditures plus encumbrances in excess of appropriations contrary to Section 5705.41, Revised Code:

Block Grants Special Revenue Fund	
Debt Service	
Principal Retirement	\$264,688

The County will more closely monitor budgetary procedures pertaining to violations of this nature in the future.

NOTE 6 - DEPOSITS AND INVESTMENTS

Monies held by the County are classified by State statute into two categories. Active monies are public monies determined to be necessary to meet current demands upon the County treasury. Active monies must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, or by the financial institutions participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial 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, bonds, notes, 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;

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

2. Bonds, notes, debentures, or any other obligations or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, 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 this state or the political subdivisions of this state, provided the bonds or other obligations of political subdivisions mature within ten years from the date of settlement;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts, in eligible institutions pursuant to ORC section 135.32;
6. 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 or consisting exclusively of obligations described in (1) or (2) above; commercial paper as described in ORC section 135.143 (6); 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 either securities or cash, equal value for equal value, within certain limitations;
9. Up to forty percent of the County's average portfolio, if training requirements have been met, 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, which mature within 270 days after purchase, and the investment in commercial paper notes of a single issuer shall not exceed the aggregate five percent of interim monies available for investment at the time of purchase.
 - b. Bankers acceptances of banks that are insured by the federal deposit corporation and that mature not later than 180 days after purchase.
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. or any state provided that the notes are rated in the three highest categories by at least two nationally recognized standard rating services at the time of purchase and the notes mature not later than three years after purchase;
11. A current unpaid or delinquent tax line of credit, provided certain conditions are met related to a County land reutilization corporation under ORC Chapter 1724; and,

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

12. Up to two 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, subject to certain limitations. 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. Except as noted above, an investment must mature within five years from the date of settlement, unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity.

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

At December 31, 2019, the County’s Starlight School Levy Special Revenue Fund had a cash balance of \$1,302,178 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 \$13,221 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”.

Investments

As of December 31, 2019, 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	\$7,509,695	02/04/2020-05/10/2024	23.05%	AA+
Federal National Mortgage Association Bonds	3,993,880	08/26/2020-08/24/2021	12.26%	AA+
Federal Home Loan Bank Bonds	6,997,329	06/15/2020-10/29/2024	21.48%	AA+
Federal Farm Credit Bank Bonds	5,996,189	02/26/2020-12/12/2022	18.41%	AA+
Marketable Certificates of Deposit	7,067,419	01/21/2020-09/27/2024	21.70%	Not rated
US Treasury Bond	1,009,766	02/28/2021	3.10%	A-1
Total	<u>\$32,574,278</u>		<u>100.00%</u>	

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

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, 2019. 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.

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 2019 for real and public utility property taxes represents collections of 2018 taxes.

2019 real property taxes were levied after October 1, 2019, on the assessed value as of January 1, 2019, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2019 real property taxes are collected in and intended to finance 2020.

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. 2019 public utility property taxes which became a lien December 31, 2018, were levied after October 1, 2019, and are collected in 2020 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2019, was \$8.55 per \$1,000 of assessed value.

Muskingum County, Ohio

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2019**

The assessed values of real and tangible personal property upon which 2019 property tax receipts were based are as follows:

Real Property	\$1,686,031,850
Public Utility Personal Property	383,374,380
Total Assessed Value	\$2,069,406,230

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 custodial 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, 2019, and for which there is an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2019 operations is offset to deferred inflows of resources - property taxes/payments in lieu of taxes. On the accrual basis, collectible delinquent property taxes and delinquent payments in lieu of 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, 2019, the County provides tax abatements through the Enterprise Zone Tax Exemption Program. Pursuant to Ohio Revised Code Chapter 5709, the County established three 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 are either a 75%-100% abatement of the additional property tax resulting from the increase in assessed value as a result of the improvement, or a set payment amount. 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, 2019.

Tax Abatement Program	Amount of 2019 Taxes Abated
Enterprise Zone Tax Exemptions	
Real Property	\$610,818

As of December 31, 2019, the County’s property taxes were reduced under three Enterprise Zone Tax Exemption agreements entered into by an overlapping government.

Overlapping Government	Amount of 2019 Taxes Abated
Enterprise Zone Tax Exemptions	
City of Zanesville	\$86,796

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

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, 2019, consisted of property taxes, payments in lieu of taxes, sales taxes, permissive motor vehicle license tax, lodging 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), accrued interest, intergovernmental receivables arising from grants, entitlements, and shared revenues, interfund, special assessments, and loans.

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	\$600,224	Community Corrections Grant	\$376,242
Local Government Subsidies	345,562	Tuberculosis Reimbursements	3,731
Emergency Management Grant	18,048	Children Services Grants and Subsidies	567,085
Casino Tax Revenue	515,400	Public Assistance Grants and Subsidies	885,880
Highway Grants	1,116,255	Child Support Enforcement Grants and Subsidies	155,333
Homeland Security Grants	5,650	Starlight School Levy Grants and Subsidies	779,739
Public Defender	153,020	Miscellaneous Intergovernmental Receivables	88,163
Detention Reimbursements	19,882	Total Governmental Activities	9,489,909
Victims of Criminal Account Grant	34,536	<u>Business-Type Activities</u>	
MVL and Gasoline Tax Distribution	2,865,558	Ohio Water Development Authority Grants	261,609
FEMA Reimbursements	39,846		
Community Development Block Grants	686,055	Total Intergovernmental Receivables	\$9,751,518
JEDD Income Tax Sharing	233,700		

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 \$1,586,967 may not be collected within one year.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

During 2019, 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 \$107,672. The County has \$18,149 in delinquent special assessments at December 31, 2019.

Loans Receivable, although ultimately collectible, will not be collected within one year. The County is reflecting a \$78,229 loan receivable in the Debt Service Fund with \$30,000 expected to be received during 2020. This is the result of a loan made to the County Fairboard during 2002.

Muskingum County, Ohio

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2019**

NOTE 11 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2019, was as follows:

	Balance December 31, 2018	Additions	Reductions	Balance December 31, 2019
<u>Governmental Activities</u>				
Non-Depreciable Capital Assets:				
Land	\$6,693,639	\$0	\$0	\$6,693,639
Land Improvements	33,616,254	0	0	33,616,254
Construction in Progress	85,800	7,674,939	(3,020,066)	4,740,673
Total Non-Depreciable Capital Assets	<u>40,395,693</u>	<u>7,674,939</u>	<u>(3,020,066)</u>	<u>45,050,566</u>
Depreciable Capital Assets:				
Land Improvements	1,862,681	0	0	1,862,681
Buildings	41,581,378	3,409,258	(274,868)	44,715,768
Machinery, Equipment, Furniture and Fixtures	7,370,580	137,015	(20,930)	7,486,665
Vehicles	8,298,622	384,088	(327,422)	8,355,288
Infrastructure	59,984,289	7,958,702	(3,523,232)	64,419,759
Total Depreciable Capital Assets	<u>119,097,550</u>	<u>11,889,063</u>	<u>(4,146,452)</u>	<u>126,840,161</u>
Accumulated Depreciation:				
Land Improvements	(97,546)	(12,393)	0	(109,939)
Buildings	(15,652,421)	(932,769)	93,449	(16,491,741)
Machinery, Equipment, Furniture and Fixtures	(5,761,735)	(251,542)	18,837	(5,994,440)
Vehicles	(5,689,326)	(467,379)	304,119	(5,852,586)
Infrastructure	(26,219,118)	(1,686,612)	3,347,575	(24,558,155)
Total Accumulated Depreciation	<u>(53,420,146)</u>	<u>(3,350,695) *</u>	<u>3,763,980</u>	<u>(53,006,861)</u>
Total Depreciable Capital Assets, Net	<u>65,677,404</u>	<u>8,538,368</u>	<u>(382,472)</u>	<u>73,833,300</u>
Governmental Capital Assets, Net	<u>\$106,073,097</u>	<u>\$16,213,307</u>	<u>(\$3,402,538)</u>	<u>\$118,883,866</u>

*Depreciation expense was charged to governmental activities as follows:

General Government:	
Legislative and Executive	\$176,243
Judicial	167,495
Public Safety	526,114
Public Works	1,978,984
Health	66,066
Human Services	435,793
Total Depreciation Expense	<u>\$3,350,695</u>

During 2019, the County received capital contributions valued at \$4,084,513 from donations from other governments.

Included in additions and deletions in the above table is a reclass of construction in progress in the amount of \$3,020,066 to buildings as a result of completion of building projects.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

	Balance December 31, 2018	Additions	Reductions	Balance December 31, 2019
<u>Business - Type Activities</u>				
Non-Depreciable Capital Assets:				
Land	\$212,800	\$0	\$0	\$212,800
Construction in Progress	8,556,933	2,362,376	(9,807,463)	1,111,846
Total Non-Depreciable Capital Assets	8,769,733	2,362,376	(9,807,463)	1,324,646
Depreciable Capital Assets:				
Buildings	1,329,316	8,701	0	1,338,017
Machinery, Equipment, Furniture and Fixtures	1,596,746	137,966	(94,674)	1,640,038
Vehicles	1,466,303	229,268	(93,855)	1,601,716
Infrastructure	119,181,698	10,114,995	(68,785)	129,227,908
Total Depreciable Capital Assets	123,574,063	10,490,930	(257,314)	133,807,679
Accumulated Depreciation:				
Buildings	(579,486)	(28,049)	0	(607,535)
Machinery, Equipment, Furniture and Fixtures	(774,560)	(105,375)	94,674	(785,261)
Vehicles	(758,638)	(94,177)	93,855	(758,960)
Infrastructure	(45,119,505)	(2,651,549)	33,360	(47,737,694)
Total Accumulated Depreciation	(47,232,189)	(2,879,150) *	221,889	(49,889,450)
Total Depreciable Capital Assets, Net	76,341,874	7,611,780	(35,425)	83,918,229
Business - Type Activities Capital Assets, Net	\$85,111,607	\$9,974,156	(\$9,842,888)	\$85,242,875

*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 \$9,807,463 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.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

Coverage is as follows:

<u>Property:</u>	
Direct Physical Loss or Damage	\$173,466,887 total covered value
Collapse	Replacement Value
Equipment Breakdown	\$100,000,000
<u>Time Element:</u>	
Gross Earnings/Extra Expense	\$2,500,000 each occurrence
Contingent Business Interruption	\$100,000 each occurrence
<u>Crime:</u>	
Crime	\$1,000,000
<u>Liability:</u>	
General Liability	\$1,000,000 each occurrence
Law Enforcement Liability	\$1,000,000 each occurrence
Automobile 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
Privacy and Security Liability	\$1,000,000 each occurrence
	\$1,000,000 annual aggregate
Attorney Disciplinary Proceedings	\$25,000 each occurrence
	\$25,000 annual aggregate
Declaratory Injunctive or	\$25,000 each occurrence
Equitable Relief	\$25,000 annual aggregate
Excess Liability	\$7,000,000 each occurrence
	\$7,000,000 annual aggregate
Uninsured/Underinsured Motorists	\$250,000 limit
Law Enforcement and Therapy Canines	\$80,000 limit

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 United States Fire Insurance Company. 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 \$9,632,532.

The claims liability of the Self-Insurance Health Internal Service Fund of \$1,190,331 is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Amounts reported were provided by the County's third party administrators.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

Changes in the funds' claims liability for 2018 and 2019 were:

Self Insurance Health Fund	Balance at Beginning of Year	Current Year Claims	Claims Payments	Balance at End of Year
2018	\$891,963	\$7,262,632	\$6,859,239	\$1,295,356
2019	1,295,356	7,971,088 (1)	8,076,113	1,190,331
			\$8,029,677	
			(58,589)	
			<u>\$7,971,088</u>	

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 liability reported in the Workers' Compensation Internal Service Fund at December 31, 2019, 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 2018 and 2019 were:

Self-Insurance Workers' Compensation Fund	Balance at Beginning of Year	Change in Estimate	Current Year Claims	Claims Payments	Balance at End of Year
2018	\$66,139	(\$2,872)	\$0	\$37,867	\$25,400
2019	25,400	(6,800)	0	17,948	652

The County participates in the workers' compensation program provided by the State of Ohio. For 2019, 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.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

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.

NOTE 13 - DEFINED BENEFIT PENSION PLANS

The Statewide retirement systems provide both pension benefits and other postemployment benefits (OPEB).

Net Pension Liability (Asset)/Net OPEB Liability (Asset)

The net pension liability (asset) and the net OPEB liability (asset) reported on the Statement of Net Position represent liabilities to employees for pensions and OPEB, respectively. Pensions/OPEB are a component of exchange transactions - between an employer and its employees - of salaries and benefits for employee services. Pensions/OPEB 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/OPEB liability (asset) represents the County's proportionate share of each pension/OPEB plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension/OPEB plan's fiduciary net position. The net pension/OPEB liability (asset) 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 these estimates 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 and OPEB.

GASB 68/75 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires funding to come from these employers. All pension contributions to date have come solely from these employers (which also includes pension costs paid in the form of withholdings from employees). The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits. In addition, health care plan enrollees pay a portion of the health care costs in the form of a monthly premium. State statute requires the retirement systems to amortize unfunded pension liabilities within 30 years. If the pension amortization period exceeds 30 years, each retirement system's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension/OPEB liability (asset). Resulting adjustments to the net pension/OPEB liability (asset) would be effective when the changes are legally enforceable. The Ohio Revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients.

The proportionate share of each plan's unfunded benefits is presented as a *net pension/OPEB asset* or a long-term *net pension/OPEB liability* on the accrual basis of accounting. Any liability for the contractually-required pension/OPEB contribution outstanding at the end of the year is included in *intergovernmental payable* on both the accrual and modified accrual bases of accounting. The remainder of this note includes the required pension disclosures. See Note 14 for the required OPEB disclosures.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

Plan Description - Ohio Public Employees Retirement System (OPERS)

County Employees, other than certified teachers and other faculty members, 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 combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan.

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

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

Group A	Group B	Group C
Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

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 traditional plan benefit recipient has received benefits for 12 months, current law provides for an annual cost of living adjustment (COLA). This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost-of-living adjustment on the defined benefit portion of their pension benefit. For those retiring prior to January 7, 2013, current law provides for a 3 percent COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, current law provides that the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan, and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions, and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of the benefit (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options.

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, 2019

	State and Local	Law Enforcement
2019 Statutory Maximum Contribution Rates		
Employer	14.0 %	18.1 %
Employee *	10.0 %	**
2019 Actual Contribution Rates		
Employer:		
Pension ***	14.0 %	18.1 %
Post-employment Health Care Benefits ***	0.0	0.0
Total Employer	14.0 %	18.1 %
Employee	10.0 %	13.0 %

- * Member contributions within the combined plan are not used to fund the defined benefit retirement allowance.
- ** 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.
- *** These pension and employer health care rates are for the traditional and combined plans. The employer contributions rate for the member-directed plan is allocated 4 percent for health care with the remainder going to pension.

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

For 2019, the County's contractually required contribution was \$4,479,585 for the traditional plan, \$75,288 for the combined plan, and \$65,325 for the member-directed plan. Of these amounts, \$477,137 is reported as an intergovernmental payable for the traditional plan, \$7,998 for the combined plan, and \$9,748 for the member-directed plan.

Plan Description - State Teachers Retirement System (STRS)

County licensed teachers and other faculty members participate in STRS, 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.

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. In April 2017, the Retirement Board made the decision to reduce COLA granted on or after July 1, 2017, to 0 percent to preserve the fiscal integrity of the retirement system. Benefit recipients' base benefit and past cost-of living increases are not affected by this change. 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, 2019

Eligibility changes for DB Plan members who retire with actuarially reduced benefits will be phased in until August 1, 2023, when retirement eligibility will be five years of qualifying service credit and age 60, or 30 years of service credit at any age.

The DC Plan allows members to place all their member contributions and 9.53 percent of the 14 percent employer contributions into an investment account. The member determines how to allocate the member and employer money among various investment choices offered by STRS. The remaining 4.47 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, 12 percent of the 14 percent member rate is deposited into the member's DC account and the remaining 2 percent is applied 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 fifty and after termination of employment.

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. New members 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. Eligible survivors of members who die before service retirement may qualify for monthly benefits. 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. The 2019 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2019, the full employer contribution was allocated to pension.

The County's contractually required contribution to STRS was \$92,180 for 2019. Of this amount, \$3,168 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 (asset) for OPERS was measured as of December 31, 2018, and the net pension liability for STRS was measured as of June 30, 2019. The total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability (asset) was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

Following is information related to the proportionate share and pension expense:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	
Proportion of the Net Pension Liability/Asset:				
Current Measurement Date	0.22849300%	0.13332600%	0.00560410%	
Prior Measurement Date	0.22650700%	0.16862800%	0.00568352%	
Change in Proportionate Share	0.00198600%	-0.03530200%	-0.00007942%	
				<u>Total</u>
Proportionate Share of the:				
Net Pension Liability	\$62,579,600	\$0	\$1,239,313	\$63,818,913
Net Pension Asset	0	149,089	0	149,089
Pension Expense	\$13,721,319	\$44,199	\$127,987	\$13,893,505

2019 pension expense for the member-directed defined contribution plan was \$65,325. The aggregate pension expense for all pension plans was \$13,958,830 for 2019.

At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Deferred Outflows of Resources				
Differences between expected and actual experience	\$2,887	\$0	\$10,090	\$12,977
Changes of assumptions	5,447,708	33,298	145,581	5,626,587
Net difference between projected and actual earnings on pension plan investments	8,493,803	32,116	0	8,525,919
Changes in proportion and differences between County contributions and proportionate share of contributions	227,132	27,146	11,727	266,005
County contributions subsequent to the measurement date	4,479,585	75,288	48,266	4,603,139
Total Deferred Outflows of Resources	<u>\$18,651,115</u>	<u>\$167,848</u>	<u>\$215,664</u>	<u>\$19,034,627</u>
Deferred Inflows of Resources				
Differences between expected and actual experience	\$821,706	\$60,893	\$5,365	\$887,964
Net difference between projected and actual earnings on pension plan investments	0	0	60,571	60,571
Changes in proportion and differences between County contributions and proportionate share of contributions	103,119	0	109,500	212,619
Total Deferred Inflows of Resources	<u>\$924,825</u>	<u>\$60,893</u>	<u>\$175,436</u>	<u>\$1,161,154</u>

\$4,603,139 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 or increase to the net pension asset in 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

Year Ending December 31,	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
2020	\$5,661,559	\$8,360	\$13,906	\$5,683,825
2021	2,846,928	1,945	1,757	2,850,630
2022	787,973	2,622	(27,363)	763,232
2023	3,950,245	12,677	3,662	3,966,584
2024	0	(525)	0	(525)
Thereafter	0	6,588	0	6,588
	\$13,246,705	\$31,667	(\$8,038)	\$13,270,334

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2018, 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 valuation, reflecting experience study results, prepared as of December 31, 2018, are presented below.

	OPERS Traditional Plan	OPERS Combined Plan
Wage Inflation	3.25 percent	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.15 percent, simple	3 percent, simple through 2018, then 2.15 percent, simple
Investment Rate of Return	7.2 percent	7.2 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

In October 2018, the OPERS Board adopted a change in the investment return assumption, reducing it from 7.5 percent to 7.2 percent. This change was effective beginning with the 2018 valuation.

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

The most recent experience study was completed for the five year period ended December 31, 2015.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

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.

During 2018, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan, and the annuitized accounts of the Member-Directed Plan. 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 annual money-weighted rate of return expressing investment performance, net of investment expenses, and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was a loss of 2.94 percent for 2018.

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 2018 and the long-term expected real rates of return:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	23.00 %	2.79 %
Domestic Equities	19.00	6.21
Real Estate	10.00	4.90
Private Equity	10.00	10.81
International Equities	20.00	7.83
Other investments	18.00	5.50
Total	100.00 %	5.95 %

Discount Rate

For 2018, the discount rate used to measure the total pension liability was 7.2 percent for the traditional plan and the combined plan. For 2017, the discount rate used to measure the total pension liability was 7.5 percent for the traditional plan and the combined plan. 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 contractually 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 for the traditional pension plan, combined plan, and member-directed plan was applied to all periods of projected benefit payments to determine the total pension liability.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

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

The following table presents the County's proportionate share of the net pension liability (asset) calculated using the current period discount rate assumption of 7.2 percent, as well as what the County's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one-percentage-point lower (6.2 percent) or one-percentage-point higher (8.2 percent) than the current rate:

	1% Decrease (6.20%)	Discount Rate (7.20%)	1% Increase (8.20%)
County's proportionate share of the net pension liability (asset)			
OPERS Traditional Plan	\$92,448,268	\$62,579,600	\$37,758,468
OPERS Combined Plan	(49,331)	(149,089)	(221,321)

Actuarial Assumptions - STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the July 1, 2019, actuarial valuation are presented below:

Inflation	2.50 percent
Projected Salary Increases	12.50 percent at age 20 to 2.50 percent at age 65
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation
Discount Rate of Return	7.45 percent
Payroll Increases	3 percent
Cost-of-Living Adjustments (COLA)	0.0 percent, effective July 1, 2017

Post-retirement mortality rates for healthy retirees are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016.

Actuarial assumptions used in the July 1 2019, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

STRS' investment consultant develops an estimate range for the investment return assumption based on the target allocation adopted by the Retirement Board.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

The target allocation and long-term expected rate of return for each major asset class are summarized as follows:

Asset Class	Target Allocation *	Long-Term Expected Rate of Return **
Domestic Equity	28.00 %	7.35 %
International Equity	23.00	7.55
Alternatives	17.00	7.09
Fixed Income	21.00	3.00
Real Estate	10.00	6.00
Liquidity Reserves	1.00	2.25
Total	100.00 %	

* Target weights will be phased in over a 24-month period concluding on July 1, 2019.

** 10 year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25 percent and does not include investment expenses. Over a 30-year period, STRS' investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

Discount Rate

The discount rate used to measure the total pension liability was 7.45 percent as of June 30, 2019. The projection of cash flows used to determine the discount rate assumes that 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. 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, 2019. Therefore, the long-term expected rate of return on pension plan investments of 7.45 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2019.

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 7.45 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 (6.45 percent) or one-percentage-point higher (8.45 percent) than the current rate:

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net pension liability	\$1,811,118	\$1,239,313	\$755,251

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

NOTE 14 - DEFINED BENEFIT OPEB PLANS

See Note 13 for a description of the net OPEB liability (asset).

Plan Description - Ohio Public Employees Retirement System (OPERS)

Plan Description - The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage, and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and the combined plans. This trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit with a minimum age of 60, or generally 30 years of qualifying service at any age. 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 75. 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 allowing public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS' Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, health care was no longer being funded.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2019, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. As recommended by OPERS' actuary, beginning January 1, 2018, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan and the combined plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2019 was 4.0 percent.

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**Notes to the Basic Financial Statements
For the Year Ended December 31, 2019**

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

The County's contractually required contribution was \$26,130 for 2019. Of this amount, \$2,785 is reported as an intergovernmental payable.

Plan Description - State Teachers Retirement System (STRS)

Plan Description - The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs, and partial reimbursement of monthly Medicare Part B premiums. Medicare Part B premium reimbursements will be discontinued effective January 1, 2021. The Plan is included in the report of STRS which can be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy - Ohio Revised Code Chapter 3307 authorizes STRS 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. Active employee members do not contribute to the Health Care Plan. All benefit recipients 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, currently 14 percent of covered payroll. For the year ended December 31, 2019, STRS did not allocate any employer contributions to post-employment health care.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date of December 31, 2018, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. For STRS, the net OPEB liability (asset) was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an independent actuarial valuation as of that date. The County's proportion of the net OPEB liability (asset) was based on the County's share of contributions to the respective retirement systems relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	OPERS	STRS	
Proportion of the Net OPEB Liability/Asset:			
Current Measurement Date	0.22113900%	0.00560410%	
Prior Measurement Date	0.21903000%	0.00568352%	
Change in Proportionate Share	0.00210900%	-0.00007942%	
			Total
Proportionate Share of the Net:			
OPEB Liability	\$28,831,305	\$0	\$28,831,305
OPEB Asset	0	92,816	92,816
OPEB Expense	\$2,627,973	(\$30,933)	\$2,597,040

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS	STRS	Total
Deferred Outflows of Resources			
Differences between expected and actual experience	\$9,763	\$8,415	\$18,178
Changes of assumptions	929,556	1,951	931,507
Net difference between projected and actual earnings on OPEB plan investments	1,321,745	0	1,321,745
Changes in proportionate share and difference between County contributions and proportionate share of contributions	153,588	0	153,588
County contributions subsequent to the measurement date	26,130	0	26,130
Total Deferred Outflows of Resources	\$2,440,782	\$10,366	\$2,451,148
Deferred Inflows of Resources			
Differences between expected and actual experience	\$78,228	\$4,722	\$82,950
Changes of assumptions	0	101,763	101,763
Net difference between projected and actual earnings on OPEB plan investments	0	5,830	5,830
Changes in proportionate share and difference between County contributions and proportionate share of contributions	94,507	12,066	106,573
Total Deferred Inflows of Resources	\$172,735	\$124,381	\$297,116

\$26,130 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability or increase to the net OPEB asset in the year ending December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending December 31,	OPERS	STRS	Total
2020	\$1,022,452	(\$24,673)	\$997,779
2021	333,593	(24,673)	308,920
2022	220,018	(22,336)	197,682
2023	665,854	(21,516)	644,338
2024	0	(21,009)	(21,009)
Thereafter	0	192	192
	\$2,241,917	(\$114,015)	\$2,127,902

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, 2019

Projections of health care costs 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 coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date of December 31, 2018. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate:	
Current Measurement Date	3.96 percent
Prior Measurement Date	3.85 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate:	
Current Measurement Date	3.71 percent
Prior Measurement Date	3.31 percent
Health Care Cost Trend Rate:	
Current Measurement Date	10.0 percent, initial 3.25 percent, ultimate in 2029
Prior Measurement Date	7.25 percent, initial 3.25 percent, ultimate in 2028
Actuarial Cost Method	Individual Entry Age Normal

In October 2018, the OPERS Board adopted a change in the investment return assumption, reducing it from 6.5 percent to 6.0 percent. This change was be effective for the 2018 valuation.

Pre-retirement mortality rates are based on the RP-2014 Employees Mortality Table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant Mortality Table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled Mortality Table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 Mortality Improvement Scale to all of the above described tables.

The most recent experience study was completed for the five year period ended December 31, 2015.

The long-term expected rate of return on health care 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.

During 2018, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan, and Member-Directed

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was a loss of 5.6 percent for 2018.

The allocation of investment assets within the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The table below displays the Board-approved asset allocation policy for 2018 and the long-term expected real rates of return:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	34.00 %	2.42 %
Domestic Equities	21.00	6.21
Real Estate Investment Trust	6.00	5.98
International Equities	22.00	7.83
Other investments	<u>17.00</u>	<u>5.57</u>
Total	<u>100.00 %</u>	<u>5.16 %</u>

Discount Rate

A single discount rate of 3.96 percent was used to measure the OPEB liability on the measurement date of December 31, 2018. A single discount rate of 3.85 percent was used to measure the OPEB liability on the measurement date of December 31, 2017. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 3.71 percent. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2031. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2031, and the municipal bond rate was applied to all health care costs after that date.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

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

The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 3.96 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.96 percent) or one-percentage-point higher (4.96 percent) than the current rate:

	1% Decrease (2.96%)	Current Discount Rate (3.96%)	1% Increase (4.96%)
County's proportionate share of the net OPEB liability	\$36,885,985	\$28,831,305	\$22,425,706

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate

Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2019 is 10.00 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.25 percent in the most recent valuation.

	Current Health Care Cost Trend Rate		
	1% Decrease	Assumption	1% Increase
County's proportionate share of the net OPEB liability	\$27,713,139	\$28,831,305	\$30,119,132

Actuarial Assumptions - STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2019, actuarial valuation are presented below:

Projected Salary Increases	12.50 percent at age 20 to 2.50 percent at age 65
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation
Payroll Increases	3 percent
Discount Rate of Return	7.45 percent
Health Care Cost Trends	
Medical	
Pre-Medicare	5.87 percent initial, 4 percent ultimate
Medicare	4.93 percent initial, 4 percent ultimate
Prescription Drug	
Pre-Medicare	7.73 percent initial, 4 percent ultimate
Medicare	9.62 initial, 4 percent ultimate

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

Projections of benefits include the historical pattern of sharing benefit costs between the employers and retired plan members.

For healthy retirees the mortality rates are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. For disabled retirees, mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016.

Actuarial assumptions used in the June 30, 2019, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

Since the prior measurement date, there was no change to the claims costs process. Claim curves were trended to the fiscal year ending June 30, 2020 to reflect the current price renewals. The non-Medicare subsidy percentage was increased effective January 1, 2020 from 1.944 percent to 1.984 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2020. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1 percent for the Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed to January 1, 2021.

The STRS health care plan follows the same asset allocation and long-term expected real rate of return for each major asset class as the pension plan, see Note 13.

Discount Rate

The discount rate used to measure the total OPEB liability was 7.45 percent as of June 30, 2019. The projection of cash flows used to determine the discount rate assumes STRS continues to allocate no employer contributions to the health care fund. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2019. Therefore, the long-term expected rate of return on health care plan investments of 7.45 percent was used to measure the total OPEB liability as of June 30, 2019.

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount and Health Care Cost Trend Rate

The following table represents the net OPEB asset as of June 30, 2019, calculated using the current period discount rate assumption of 7.45 percent, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.45 percent) or one percentage point higher (8.45 percent) than the current assumption. Also shown is the net OPEB asset as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net OPEB asset	(\$79,201)	(\$92,816)	(\$104,265)

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB asset	(\$105,251)	(\$92,816)	(\$77,590)

NOTE 15 - OTHER EMPLOYEE BENEFITS

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.

Insurance Options

In addition to the health and dental insurance offered through the County's health insurance internal service fund, the County offers life insurance coverage through UNUM Life Insurance Company of America and vision coverage through Vision Service Plan, Inc. (VSP). The County pays the entire premium of the life insurance coverage in an amount equal to the employees' annual salary up to \$50,000. The County pays a portion of the vision insurance premium.

NOTE 16 - CAPITAL LEASES-LESSEE DISCLOSURE

In prior years, the County had entered into capitalized leases for copiers, postage and mailing machines, vehicles, and road equipment. During 2019, the County entered into a lease arrangement in the amount of \$178,415 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 \$1,458,555, which is equal to the present value of the future minimum lease payments at the time of acquisition. A corresponding liability was recorded in the government-wide statements as part of governmental activities. Governmental activities capitalized leased assets are reflected net of accumulated depreciation in the amount of \$1,221,491 at December 31, 2019. Principal payments toward all capital leases during 2019 totaled \$322,410 for governmental activities.

Future minimum lease payments through 2023 for governmental activities are as follows:

Year Ending December 31,	Principal	Interest	Total
2020	\$265,373	\$34,514	\$299,887
2021	220,712	20,466	241,178
2022	157,815	10,022	167,837
2023	160,210	4,907	165,117
Total	\$804,110	\$69,909	\$874,019

Muskingum County, Ohio

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2019**

NOTE 17 - SIGNIFICANT COMMITMENTS

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>		
General Fund	\$504,628	
Public Assistance	118,656	
Starlight School Levy	185,000	
Children Services Levy	394,428	
Other Governmental Funds	<u>3,917,613</u>	
Total Governmental Funds	<u>5,120,325</u>	
<u>Proprietary Funds</u>		
Sewer	197,832	
Water	132,801	
Internal Service Funds	<u>915,567</u>	
Total Proprietary Funds	<u>1,246,200</u>	
Total All Funds	<u><u>\$6,366,525</u></u>	

Contractual Commitments

As of December 31, 2019, 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 12/31/2019</u>	<u>Amount Remaining on Contract</u>
	North 7th Street Renovations			
North 7th Street Renovations	Capital Project Fund	\$3,394,440	\$639,067	\$2,755,373
Weber Lift Station	Sewer Enterprise Fund	987,654	330,469	657,185
Roseville Extension	Water Enterprise Fund	1,369,149	502,031	867,118

Of the amount remaining on these projects, the entire amount was encumbered in the North 7th Street Renovations Capital Project Fund.

NOTE 18 - LONG-TERM OBLIGATIONS

Changes in the County's long-term obligations during 2019 consist of the following:

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

Governmental Activities	Outstanding 12/31/2018	Additions	Deletions	Outstanding 12/31/2019	Amounts Due Within One Year
General Obligation Bonds:					
2009 2%-4.375% Various Purpose Improvement					
Serial Bonds - \$2,270,000	\$1,424,000	\$0	\$1,424,000	\$0	\$0
Bond Premium	8,239	0	8,239	0	0
2009 2.5%-4.25% Various Purpose County					
Facilities Refunding Serial Bonds - \$9,425,000	655,000	0	655,000	0	0
Bond Premium	71,289	0	71,289	0	0
2012 2%-3% Various Purpose County					
Facilities Refunding Serial Bonds - \$1,655,000	715,000	0	170,000	545,000	175,000
Bond Premium	28,793	0	7,199	21,594	0
2016 1%-4% Various Purpose Refunding					
Serial Bonds - \$560,000	465,000	0	50,000	415,000	50,000
Bond Premium	40,308	0	5,039	35,269	0
Subtotal General Obligation Bonds	3,407,629	0	2,390,766	1,016,863	225,000
From Direct Placement:					
2013 2.990% Job and Family Services Building					
Improvement Bonds - \$200,000	137,830	0	13,580	124,250	13,970
2019 1.64% Various Purpose Refunding Term					
Bonds - \$701,900	0	701,900	0	701,900	62,300
Subtotal General Obligation Bonds from Direct Placement	137,830	701,900	13,580	826,150	76,270
Total General Obligation Bonds	3,545,459	701,900	2,404,346	1,843,013	301,270
Special Assessment Debt with Governmental Commitment:					
2012 2%-3% Various Purpose County Facilities					
Refunding Serial Bonds - \$130,000	60,000	0	15,000	45,000	15,000
Bond Premium	2,296	0	574	1,722	0
2013 2%-3% Various Purpose Refunding					
Serial Bonds - \$38,400	21,500	0	3,200	18,300	3,200
2013 4% Various Purpose Refunding					
Term Bonds - \$8,200	8,200	0	0	8,200	0
Bond Premium	783	0	78	705	0
Subtotal Special Assessment Bonds	92,779	0	18,852	73,927	18,200
2008 4.21% Rose Hill Road Area Waterline Special Assessment					
OWDA from Direct Borrowing - \$172,042	140,609	0	4,277	136,332	4,459
Total Special Assessment Debt	233,388	0	23,129	210,259	22,659
OWDA Loans from Direct Borrowings:					
2017 - 0% Home Sewage Treatment System - \$150,000					
	0	93,243	93,243	0	0
2018 - 0% Home Sewage Treatment System - \$171,445					
	0	171,445	171,445	0	0
Total OWDA Loans from Direct Borrowings	0	264,688	264,688	0	0
OPWC State Capital Improvement Loans from Direct Borrowings:					
2014 - 0% Bridge Replacement Project - \$464,083					
	417,675	0	15,469	402,206	0
2018 - 0% Road and Bridge Improvements - \$300,682					
	286,576	14,106	0	300,682	0
2019 - 0% County Road Resurfacing - \$100,000					
	0	100,000	10,000	90,000	0
Total OPWC Loans from Direct Borrowings	704,251	114,106	25,469	792,888	0
Compensated Absences	4,043,460	2,130,723	1,884,733	4,289,450	2,000,420
Net Pension Liability:					
OPERS					
	34,468,519	26,233,692	0	60,702,211	0
STRS					
	1,249,679	0	10,366	1,239,313	0
Total Net Pension Liability	35,718,198	26,233,692	10,366	61,941,524	0
OPERS Net OPEB Liability	23,071,493	4,894,873	0	27,966,366	0
Long-Term Contracts Payable - TID	1,228,179	0	812,169	416,010	416,010
Capital Leases	948,105	178,415	322,410	804,110	265,373
Total Governmental Activities	\$69,492,533	\$34,518,397	\$5,747,310	\$98,263,620	\$3,005,732

Muskingum County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

(continued)

	Outstanding 12/31/2018	Additions	Deletions	Outstanding 12/31/2019	Amounts Due Within One Year
Business-Type Activities					
General Obligation Bonds:					
2009 2%-4.375% Various Purpose Improvement					
Serial Bonds - \$2,135,000					
Sewer Fund	\$1,288,000	\$0	\$1,288,000	\$0	\$0
Water Fund	63,000	0	63,000	0	0
Sewer Fund Bond Premium	3,696	0	3,696	0	0
Water Fund Bond Premium	121	0	121	0	0
2009 2.5%-4.25% Various Interest Rate Various Purpose					
County Facilities Refunding Serial					
Bonds - \$580,000 - Sewer Fund	45,000	0	45,000	0	0
2009 4%-4.4% Various Interest Rate Various Purpose					
County Facilities Refunding Term					
Bonds - \$525,000 - Sewer Fund	525,000	0	525,000	0	0
Bond Premium	1,665	0	1,665	0	0
2012 2%-3% Various Purpose Refunding					
Serial Bonds - \$940,000 - Sewer Fund	410,000	0	100,000	310,000	100,000
Bond Premium	16,406	0	4,102	12,304	0
2013 2%-3% Capital Facilities Refunding					
Serial Bonds - \$6,231,600					
Sewer Fund	554,400	0	70,400	484,000	79,500
Water Fund	3,149,100	0	461,400	2,687,700	467,300
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	20,107	0	2,011	18,096	0
Water Fund Bond Premium	69,216	0	8,652	60,564	0
2016 1%-4% Various Purpose Refunding					
Serial Bonds - \$4,725,000 - Sewer Fund	3,835,000	0	440,000	3,395,000	450,000
Bond Premium	327,634	0	40,954	286,680	0
Subtotal General Obligations Bonds	10,575,145	0	3,054,001	7,521,144	1,096,800
2019 1.64% Various Purpose Refunding Term Bonds					
from Direct Placement - \$1,676,400 - Sewer Fund	0	1,676,400	0	1,676,400	172,800
Total General Obligation Bonds	10,575,145	1,676,400	3,054,001	9,197,544	1,269,600
OWDA Loans from Direct Borrowings:					
Sewer Enterprise Fund -					
2008 4.21% West Pike Sanitary					
Sewer - \$6,095,725	4,981,976	0	151,534	4,830,442	157,980
2010 0% Coopermill Road Sanitary					
Sewer - \$2,106,153	289,596	0	26,327	263,269	26,327
2010 0% Olde Falls Road Sanitary					
Sewer - \$1,630,149	485,078	0	40,423	444,655	40,423
2010 0% Dunzweiler Drive Sanitary					
Sewer - \$1,005,199	325,406	0	28,296	297,110	28,296
2015 2.54% Avondale Sewer - \$388,385					
	341,861	0	16,308	325,553	16,725
2017 2.13% South Avenue Sewage Lift Station					
Sewer - \$1,765,156	1,729,051	0	73,369	1,655,682	0
2018 2.40% Pembroke Avenue Force -					
Main - \$1,271,520	773,227	498,293	50,207	1,221,313	51,419
Total Sewer Enterprise Fund	\$8,926,195	\$498,293	\$386,464	\$9,038,024	\$321,170

(continued)

Muskingum County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

(continued)

Business - Type Activities (continued)	Outstanding 12/31/2018	Additions	Deletions	Outstanding 12/31/2019	Amounts Due Within One Year
Water Enterprise Fund -					
2002 1.5% Gaysport Waterline Extension - \$1,231,757	\$622,852	\$0	\$41,952	\$580,900	\$42,584
2002 1.5% Adamsville Water Project - \$749,580	379,035	0	25,530	353,505	25,914
2003 1.5% Coal Run Water Extension - \$264,201	146,847	0	8,799	138,048	8,931
2003 1.5% Chandlersville Waterlines - \$1,026,608	553,564	0	34,447	519,117	34,965
2004 1.5% Chandlersville Waterlines - \$21,844	12,500	0	722	11,778	733
2006 2.0% Nashport Waterline - \$384,439	172,322	0	20,070	152,252	20,473
2007 2.0% Adamsville Waterline Extension - \$335,100	158,822	0	17,321	141,501	17,669
2008 2.0% Water Supply Line - \$548,806	265,861	0	27,244	238,617	27,791
2010 3.39% State Route 146 Waterline Extension - \$127,996	105,317	0	3,288	102,029	3,401
2011 3.79% South Moose Eye Road Waterline Extension - \$168,280	144,012	0	4,017	139,995	4,171
2012 0% Gratiot/Mt. Sterling Water Project - \$2,272,021	1,086,303	0	45,263	1,041,040	45,263
2014 2% North River Road Waterline Extension - \$1,153,965	838,513	0	25,495	813,018	26,007
2014 2% Water Supply Expansion - \$1,481,981	1,230,803	0	65,981	1,164,822	67,308
2014 2% Western Heights Waterline - \$326,608	231,971	0	7,053	224,918	7,195
2017 0% State Route 555 Waterline Extension - \$1,887,698	567,834	557,868	369,278	756,424	0
2017 0% Ruraldale Water Main Extension - \$363,944	236,191	0	8,006	228,185	8,006
2018 0% Barker's Run, Lewistown, & Baughman Watermain Extension - \$552,167	137,015	0	4,645	132,370	4,645
2018 0% Rix Mills Water Main Extension - \$2,920,828	638,254	426,325	35,978	1,028,601	0
2018 0% Chandlersville-Herron Road Waterline Extension - \$1,193,053	237,055	624,678	383,846	477,887	0
2019 0% Arch Hill Road Water Main Extension - \$741,086	0	741,086	13,131	727,955	0
Total Water Enterprise Fund	7,765,071	2,349,957	1,142,066	8,972,962	345,056
Total OWDA Loans from Direct Borrowings	16,691,266	2,848,250	1,528,530	18,010,986	666,226
2015 0% Avondale Sewer State Capital Improvement OPWC Loan from Direct Borrowing - \$906,741	846,291	0	30,225	816,066	0
Net Pension Liability - OPERS:					
Sewer Fund	355,345	270,450	0	625,795	0
Water Fund	710,693	540,901	0	1,251,594	0
Total Net Pension Liability - OPERS	1,066,038	811,351	0	1,877,389	0
Net OPEB Liability - OPERS:					
Sewer Fund	237,850	50,462	0	288,312	0
Water Fund	475,701	100,926	0	576,627	0
Total Net OPEB Liability - OPERS	713,551	151,388	0	864,939	0
Compensated Absences	124,375	73,349	72,267	125,457	47,756
Total Business - Type Activities	30,016,666	5,560,738	4,685,023	30,892,381	1,983,582
Total Long-Term Obligations	\$99,509,199	\$40,079,135	\$10,432,333	\$129,156,001	\$4,989,314

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

Governmental Activities

General Obligation Bonds

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 bonds were sold at a premium of \$14,987 that was amortized over the life of the bonds using the straight-line method. During 2019, the County exercised the optional redemption for this bond issue and retired a portion of the outstanding remaining balance of the bonds in the amount of \$624,000 from its own resources. After current year scheduled principal retirements and the payment to refunded bond escrow agent - debt service, the remaining balance of these bonds were current refunded during 2019.

2009 Various Purpose Improvement Serial Bonds

Outstanding balance at December 31, 2018	\$1,424,000
Principal payment before refunding	(105,000)
Payment to Refunded Bond Escrow Agent - Debt Service	(624,000)
Payment to Refunded Bond Escrow Agent - Other Financing Use	<u>(695,000)</u>
Outstanding balance at December 31, 2019	<u><u>\$0</u></u>

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 was 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 bonds were backed by the full faith and credit of the County and were retired from the Bond Retirement Debt Service Fund using General Fund property tax revenues. 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 accounting loss, reported in the accompanying financial statements as a deferred outflow - deferred amount on refunding, was amortized to interest expense through 2019. The County retired these bonds during 2019.

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.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

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 accounting loss, reported in the accompanying financial statements as a deferred outflow - deferred amount on refunding, is being amortized to interest expense through the year 2022. The amount amortized for 2019 is \$5,841 leaving an unamortized balance of \$17,523. 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 a ten year period with final maturity in 2022.

On March 30, 2016, the County issued \$560,000 of Various Purpose General Obligation Refunding Serial Bonds that were used to refund the 2006 Various Purpose Serial and Term Bonds. The general obligation refunding bonds were sold at a premium of \$55,425 that will be amortized over the term of the bonds. 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 accounting loss, reported in the accompanying financial statements as a deferred outflow - deferred amount on refunding, is being amortized to interest expense through the year 2026. The amount amortized for 2019 is \$2,056 leaving an unamortized balance of \$14,387. 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 a ten year period with final maturity in 2026.

On May 1, 2013, the County issued \$200,000 in Job and Family Services Building Improvement Bonds through direct placement. 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.

On September 4, 2019, the County issued \$701,900 of Various Purpose Refunding Term Bonds through direct placement that were used to current refund the 2009 Various Purpose Improvement Serial Bonds. These refunding were sold at the par amount with no premium or discount. The original purpose of these refunding bonds were granted to the City of Zanesville to be used for an extension of a road within the city limits, 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 \$499,900 at December 31, 2019. Issuance costs associated with the refunding bond issue, in the amount of \$10,127, are expensed during 2019. As a result of the refunding, and after a current year debt service payment of \$729,000, \$695,000 of the 2009 refunded bonds is considered retired and the liability is removed from the Statement of Net Position. The bonds were issued for a ten year period with final maturity in 2029. The refunding resulted in a difference between the net carrying amount of the old debt and the reacquisition price of the new debt in the amount of \$6,839. This accounting gain, reported in the accompanying financial statements as a deferred inflow - deferred amount on refunding, is being amortized to interest expense through the year 2029. The amount amortized for 2019 is \$684 leaving an unamortized balance of \$6,155. 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 County completed its refunding to reduce its total debt service requirements over the next ten years by \$94,725 in order to obtain an economic gain of \$86,506.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

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

Year Ending December 31,	Principal	Interest	Direct Placements		Total
			Principal	Interest	
2020	\$225,000	\$29,488	\$76,270	\$15,017	\$345,775
2021	240,000	23,362	80,500	13,571	\$357,433
2022	240,000	16,850	84,630	12,050	\$353,530
2023	60,000	10,200	83,670	10,456	\$164,326
2024	60,000	7,800	87,620	8,871	\$164,291
2025-2029	135,000	8,200	413,460	20,502	\$577,162
Total	\$960,000	\$95,900	\$826,150	\$80,467	\$1,962,517

Special Assessment Debt

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 2019 was \$443 leaving an unamortized balance of \$1,326. 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 2019 was \$442 leaving an unamortized balance of \$3,530. 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.

During 2008, the County issued \$103,507 and during 2009 issued \$68,535 in Rose Hill Road Area Waterline Special Assessment OWDA debt through direct borrowing. 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. The outstanding OWDA balance in the amount of \$136,332 contains provisions that in an event of default (1) the amount of such default shall bear interest at the default rate from the due date until the date of payment, (2) if any of the charges have not been paid within 30 days, in addition to the interest calculated at the default rate, a late charge of 1 percent on the amount of each default shall also be paid to the OWDA, and (3) for each additional 30 days during which the charges remain unpaid, the County shall continue to pay an additional late charge of 1 percent on the amount of the default until such charges are paid.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

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

Year Ending December 31,	Principal	Interest	Direct Borrowing		Total
			Principal	Interest	
2020	\$18,200	\$2,187	\$4,459	\$5,409	\$30,255
2021	18,100	1,666	4,648	5,229	29,643
2022	18,100	1,138	4,846	5,041	29,125
2023	3,000	595	5,052	4,845	13,492
2024	3,000	505	5,159	4,744	13,408
2025-2029	11,100	1,051	30,004	19,721	61,876
2030-2034	0	0	28,829	11,191	40,020
2035-2039	0	0	53,335	7,198	60,533
Total	\$71,500	\$7,142	\$136,332	\$63,378	\$278,352

Mandatory Redemptions for General Obligation Bonds

The 2019 various purpose refunding bond issue consisted of term bonds. Governmental activities general obligation term bonds in the amount of \$701,900 mature in the year 2029. These bonds are subject to mandatory sinking fund redemption (with the balance of \$77,700 to be paid at maturity on December 1, 2029) at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, according to the following schedule:

Year	Principal
2020	\$62,300
2021	66,100
2022	69,800
2023	68,400
2024	71,900
2025	70,300
2026	68,600
2027	71,900
2028	74,900
	<u>\$624,200</u>

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
	<u>\$5,520</u>

Optional Redemptions for General Obligation Bonds

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.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

Ohio Water Development Authority Loans

During 2019, the County issued additional proceeds in the amount of \$264,688 in two OWDA Loans to be used for Home Sewage Treatment System programs. During 2019, these loans were retired with grant proceeds received by the Block Grants Special Revenue Fund.

Ohio Public Works Commission (OPWC) Loans

During 2014, the County entered into a contractual agreement for a bridge replacement construction loan from OPWC. Under the terms of this agreement, OPWC reimbursed, advanced, or directly paid the construction costs of the approved project. OPWC capitalized administrative costs and construction interest and added them to the total amount of the final loan. Between 2014 and 2017, the Issue II Capital Projects Fund received a total of \$464,083 of this interest free loan. This loan will be repaid from revenues of the Motor Vehicle and Gasoline Tax Special Revenue Fund.

During 2018, the County entered into a contractual agreement for a road and bridge improvement construction loan from OPWC. Under the terms 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. Between 2018 and 2019, the Issue II Capital Projects Fund received a total of \$300,682 of this interest free loan. This loan will be repaid from revenues of the Motor Vehicle and Gasoline Tax Special Revenue Fund.

During 2019, the County entered into a contractual agreement for a road resurfacing loan from OPWC. Under the terms of this agreement, OPWC will reimburse, advance, or directly pay the construction costs of the approved project. OPWC will capitalize administrative costs and construction interest and add them to the total amount of the final loan. During 2019, the Issue II Capital Projects Fund received a total of \$100,000 of this interest free loan. This loan will be repaid from revenues of the Motor Vehicle and Gasoline Tax Special Revenue Fund.

The County's outstanding OPWC loans from direct borrowings in the amount of \$792,888 related to governmental activities contain provisions that in the event of default (1) OPWC may apply late fees of 8 percent per year, (2) loans more than 60 days late will be turned over to the Attorney General's office for collection, and as provided by law, OPWC may require that each payment be taken from the County's share of the county undivided local government fund, and (3) the outstanding amounts shall, at OPWC's option, become immediately due and payable.

Principal requirements to maturity for OPWC loans from direct borrowings are as follows:

Year Ending December 31,	Principal
2021	\$68,238
2022	45,492
2023	45,492
2024	45,492
2025	25,492
2026-2030	127,461
2031-2035	127,461
2036-2040	127,461
2041-2045	127,461
2046-2050	52,838
Total	<u>\$792,888</u>

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

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, County Courts, Home Detention (Electronic Monitor), Senior Citizens Levy, Felony Delinquent Care and Custody, Sheriff Levy, Motor Vehicle and Gasoline Tax, Law Library Resources, Concealed Weapon, Sheriff Commissary, and Wireless 911 Special Revenue Funds.

Net Pension/OPEB Liability

There is no repayment schedule for the net pension/OPEB liability. However, employer pension/OPEB 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, 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, Victim of Criminals, 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/OPEB liability see Notes 13 and 14.

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 \$416,010 at December 31, 2019. 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 and mailing machines, vehicles, and road equipment. These leases will be repaid through the General Fund and the Public Assistance, Child Support Enforcement Agency, County Courts, and Motor Vehicle and Gasoline Tax Special Revenue Funds.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

Business-Type Activities

General Obligation Bonds

On September 24, 2009, the County issued \$2,135,000 in 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 was amortized over the life of the bonds using the straight-line method. During 2019, the County exercised the optional redemption for this bond issue and retired a portion of the outstanding remaining balance of the bonds in the amount of \$116,000 from its own resources. After current year scheduled principal retirements and the payment to refunded bond escrow agent - debt service, the remaining balance of these bonds were current refunded during 2019.

2009 Various Purpose Improvement Serial Bonds

Outstanding balance at December 31, 2018	\$1,351,000
Principal payment before refunding	(100,000)
Payment to Refunded Bond Escrow Agent - Debt Service	(116,000)
Payment to Refunded Bond Escrow Agent	<u>(1,135,000)</u>
Outstanding balance at December 31, 2019	<u><u>\$0</u></u>

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 was 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 bonds were backed by the full faith and credit of the County and will be repaid from Sewer Enterprise Fund revenues. 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 accounting loss, reported in the accompanying financial statements as a deferred outflow - deferred amount on refunding, was being amortized to interest expense through 2019. The serial bond portion in the amount of \$45,000 was paid off during 2019. The term bond portion was issued for an eighteen period with final maturity in 2027, however during 2019, the remaining balance of \$525,000 was current refunded during 2019.

2009 Various Purpose County Facilities Refunding Serial and Term Bonds

Outstanding balance at December 31, 2018	\$570,000
Principal payment before refunding	(45,000)
Payment to Refunded Bonds Escrow Agent	<u>(525,000)</u>
Outstanding balance at December 31, 2019	<u><u>\$0</u></u>

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

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 accounting loss 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 2019 is \$3,264 leaving an unamortized balance of \$9,796. The bonds are backed by the full faith and credit of the County and are being retired with Sewer Enterprise Fund revenues. The bonds were issued for a ten year period with final maturity in 2022.

On November 13, 2013, the County issued \$6,498,400 of Various Purpose Capital Facilities Refunding Serial and Term Bonds that were used to current refund the 2003 Capital Facilities Refunding Serial and Term Bonds. The 2003 refunded bonds were originally issued for a 27 year period and were called on December 1, 2013. The refunding bonds were sold at a premium of \$142,638 that will be amortized over the term of the bonds. As a result of the refunding, \$6,533,000 of the refunded bonds is considered defeased and the liability is removed from the Statement of Net Position. The refunding resulted in a difference between the net carrying amount of the refunded debt and the reacquisition price in the amount of \$9,792. This accounting loss 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 2019 is \$35,170 leaving an unamortized balance in the amount of \$213,023. 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.

On March 30, 2016, the County issued \$4,725,000 of Various Purpose General Obligation Refunding Serial Bonds that were used to refund the 2006 Various Purpose Serial and Term Bonds. The 2006 refunded bonds were originally issued for a twenty year period. The general obligation bonds were sold at a premium of \$450,496 that will be amortized over the term of the bonds. The refunding resulted in an advance refunding of the 2006 Various Purpose Serial and Term Bonds. \$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 accounting loss difference, reported in the accompanying financial statements as a deferred amount on refunding, is being amortized to interest expense through the year 2026. The amount amortized for 2019 is \$17,279 leaving an unamortized balance of \$120,951. 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 2026.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

On September 4, 2019, the County issued \$1,676,400 of Various Purpose Refunding Term Bonds through direct placement that were used to current refund the 2009 Various Purpose Improvement Serial Bonds and the 2009 Various Purpose County Facilities Refunding Term Bonds. These refunding bonds were sold at the par amount with no premium or discount. The original purpose of these refunding bonds were to acquire capacity for the treatment of sanitary sewage and construct sanitary sewer improvements to Eastpointe Industrial Park. Issuance costs associated with the refunding bond issue, in the amount of \$24,107, are expensed during 2019. As a result of the refunding, and after a current year debt service payment of \$216,000, \$1,660,000 of the refunded bonds is considered retired and the liability is removed from the Statement of Net Position. The bonds were issued for a ten year period with final maturity in 2029. The refunding resulted in a difference between the net carrying amount of the old debt and the reacquisition price of the new debt in the amount of \$4,041. This accounting gain, reported in the accompanying financial statements as a deferred inflow - deferred amount on refunding, is being amortized to interest expense through the year 2029 along with the unamortized accounting loss the 2009 refunded issue in the amount of \$38,456. These bonds are backed by the full faith and credit of the County and are being retired with Sewer Enterprise Fund revenues. The County completed its refunding to reduce its total debt service requirements over the next ten years by \$207,170 in order to obtain an economic gain of \$189,935.

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

Year Ending December 31,	Principal	Interest	Direct Placement		Total
			Principal	Interest	
2020	\$1,096,800	\$214,262	\$172,800	\$27,493	\$1,511,355
2021	1,121,900	191,085	178,300	24,659	1,515,944
2022	1,146,900	165,962	188,600	21,735	1,523,197
2023	1,062,000	136,205	188,700	18,642	1,405,547
2024	1,102,000	99,433	188,800	15,547	1,405,780
2025-2029	1,613,900	104,311	759,200	33,862	2,511,273
Total	\$7,143,500	\$911,258	\$1,676,400	\$141,938	\$9,873,096

Mandatory Redemptions for Business-Type General Obligation Bonds

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:

Year	Amount
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, 2019

The 2019 refunding bond issue consisted of term bonds. Business-type general obligation bonds in the amount of \$1,676,400 mature in the year 2029. These bonds are subject to mandatory sinking fund redemption (with the balance of \$123,200 to be paid at maturity on December 1, 2029) at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, according to the following schedule:

Year	Amount
2020	\$172,800
2021	178,300
2022	188,600
2023	188,700
2024	188,800
2025	193,600
2026	193,200
2027	128,000
2028	121,200
	<u>\$1,553,200</u>

Optional Redemptions

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 \$14,262,287 (original issue amount) in sewer system OWDA loans issued between 2008 and 2019. Proceeds from these loans provided financing for various sewer projects. The loans are payable solely from sewer customer net revenues and are payable through 2039. Annual principal and interest payments on the loans as compared to net future revenues are not estimable but are expected to be less than net revenues in each year the loans are outstanding. The total principal and interest remaining to be paid on the loans is \$10,007,329. Principal and interest paid for the current year and total customer net revenues were \$659,987 and \$1,665,986, 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 \$17,751,962 (original issue amount) in water system OWDA loans issued between 2002 and 2019. Proceeds from these loans provided financing for various water projects. The loans are payable solely from water customer net revenues and are payable through 2048. 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 \$6,771,438. Principal and interest paid for the current year and total customer net revenues were \$1,233,489 and \$2,160,859, respectively.

The County's outstanding OWDA loans from direct borrowings in the amount of \$18,010,986 related to business-type activities contain provisions that in an event of default (1) the amount of such default shall bear interest at the default rate from the due date until the date of payment, (2) if any of the charges have not been paid within 30 days, in addition to the interest calculated at the default rate, a late charge of 1 percent on the amount of each default shall also be paid to the OWDA, and (3) for each additional 30 days during which the charges remain unpaid, the County shall continue to pay an additional late charge of 1 percent on the amount of the default until such charges are paid.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

The OWDA loan amortization schedules for the South Avenue Sewage Lift Station, the State Route 555 Waterline Extension, the Rix Mills Water Main Extension, the Chandlersville-Herron Road Waterline Extension, and the Arch Hill Road Water Main Extension will not be available until the entire amount of the loans have been drawn down or the projects are complete. Annual debt service requirements to maturity for the remaining OWDA loans are as follows:

Year Ending December 31,	Principal	Interest	Total
2020	\$666,226	\$315,023	\$981,249
2021	679,940	301,643	981,583
2022	694,087	287,846	981,933
2023	708,674	273,623	982,297
2024	723,727	258,953	982,680
2025-2029	3,645,459	1,061,760	4,707,219
2030-2034	3,210,143	653,993	3,864,136
2035-2039	2,537,773	248,789	2,786,562
2040-2044	454,127	12,700	466,827
2045-2048	44,281	0	44,281
Total	<u>\$13,364,437</u>	<u>\$3,414,330</u>	<u>\$16,778,767</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 reimbursed, advanced, or directly paid the construction costs of the Avondale Sewer project. OPWC capitalized administrative costs and construction interest and added them to the total amount of the final loan. Between 2015 and 2017, the Sewer Enterprise Fund received the entire amount of total approved interest free loan of \$906,741. This loan will be repaid from revenues from the Sewer Enterprise Fund.

The County's outstanding OPWC loans from direct borrowings in the amount of \$816,066 related to business-type activities contain provisions that in the event of default (1) OPWC may apply late fees of 8 percent per year, (2) loans more than 60 days late will be turned over to the Attorney General's office for collection, and as provided by law, OPWC may require that each payment be taken from the County's share of the county undivided local government fund, and (3) the outstanding amounts shall, at OPWC's option, become immediately due and payable.

Principal requirements to maturity for OPWC loans from direct borrowings are as follows:

Year Ending December 31,	Principal
2021	\$45,337
2022	30,225
2023	30,225
2024-2028	151,124
2029-2033	151,124
2034-2038	151,124
2039-2043	151,124
2044-2047	105,783
Total	<u>\$816,066</u>

Compensated Absences

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

Net Pension/OPEB Liability

There is no repayment schedule for the net pension/OPEB liability. However, employer pension/OPEB contributions are made from Sewer and Water Enterprise Funds. See Notes 13 and 14 for additional information relating to the net pension/OPEB 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, 2019, \$295,000,000 of industrial revenue bonds have been entered into, and \$280,320,000 remained outstanding.

The County's overall legal debt margin at December 31, 2019 was \$48,760,376.

NOTE 19 - INTERFUND TRANSACTIONS

Interfund balances at December 31, 2019, consist of the following individual fund receivables and payables:

<u>Interfund Payable</u>	<u>Interfund Receivable</u>						Total
	<u>Major Funds</u>						
	General	Public Assistance	Children Services Levy	Sewer	Water		
Major Funds:							
General	\$0	\$0	\$3,720	\$1,692	\$1,051		\$6,463
Public Assistance	87,992	0	16,254	0	0		104,246
Children Services Levy	4,027	0	0	1,358	0		5,385
Sewer	179,658	0	0	0	64,802		244,460
Water	922,257	0	0	0	0		922,257
Other Nonmajor Governmental	455,912	76,933	0	0	0		532,845
Total All Funds	\$1,649,846	\$76,933	\$19,974	\$3,050	\$65,853		\$1,815,656

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, 2017, the County issued a bond anticipation note for a five year period at a rate of 2.5 percent. The County purchased this note. 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 loaned the money. For reporting purposes, these transactions are reflected as an interfund receivable and an interfund payable in the respective funds. The principal amount paid on this note for 2019 was \$173,200. The following interfund transactions will be repaid over the next five years 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>\$3,973,100</u>

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

Principal and interest requirements to maturity on this bond anticipation note are as follows:

Year Ending December 31,	Principal	Interest	Total
2020	\$177,500	\$99,328	\$276,828
2021	181,900	94,890	276,790
2022	3,613,700	815,195	4,428,895
	\$3,973,100	\$1,009,413	\$4,982,513

Interfund transfers during 2019 consisted of the following:

Transfer from	Transfer to					Totals
	Major Funds				Other Nonmajor Governmental	
	General	Public Assistance	Sewer	Water		
Major Funds:						
General Fund	\$0	\$233,523	\$765,573	\$65,573	\$3,453,701	\$4,518,370
Public Assistance	0	0	0	0	0	0
Starlight School Levy	0	0	0	0	3,250,000	3,250,000
Sewer	0	0	0	0	6,725	6,725
Other Nonmajor						
Governmental	37,474	0	0	0	648,466	685,940
Total All Funds	\$37,474	\$233,523	\$765,573	\$65,573	\$7,358,892	\$8,461,035

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; and to use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

NOTE 20 - JOINTLY GOVERNED ORGANIZATIONS

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 involving Muskingum, Guernsey, Monroe, Morgan, Noble, and Washington counties. 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, composed of three commissioners from each county, is responsible for the District's financial matters. Financial records are maintained by Noble County. 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, composed 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 2019. Financial information can be obtained from Robert Reiter, District Coordinator, 46049 Marietta Road, Suite 6, Caldwell, Ohio 43724.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

Mental Health and Recovery Services Board

The Mental Health and Recovery Services Board (Board) is a jointly governed organization whose participants are Muskingum, Coshocton, Guernsey, Morgan, Noble, and Perry 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 consists of fourteen members appointed by either the participating county commissioners or the Ohio Department of Mental Health and Addiction Services. Members are residents of the Board's six-county area. 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 2019, Muskingum County contributed \$1,328,909 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 County's property tax levy and related revenue, is presented in a custodial fund. Financial information can be obtained from The Muskingum Area Mental Health and Recovery Services Board, 1500 Coal Run Road, Zanesville, Ohio 43701.

Mid East Ohio Regional Council of Governments (MEORC)

The Mid East Ohio Regional Council of Governments (MEORC) is a jointly governed organization which serves nineteen 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 2019, the County contributed \$224,393 to MEORC. The County reports cash with fiscal agent in the amount of \$1,302,178 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.

South East Area Transit Authority (SEAT)

The South East 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, as well as the southeastern Ohio area. The SEAT's Board of Trustees consists of eleven 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 three members are appointed by the Guernsey County Commissioners, the Mayor of Cambridge, and the Mayor of South Zanesville. The Board exercises total control over the operations of SEAT including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. During 2019, 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 South East Area Transit Authority, 375 Fairbanks Street, Zanesville, Ohio 43701.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

Muskingum Families & Children First Council

The Muskingum Families & Children First Council is a jointly governed organization created under Ohio Revised Code Section 121.37. Permanent members of the Council are those individuals, public officials, and organizations that are mandated per Ohio Revised Code Section 121.37. The Council may include additional permanent or temporary members from any local public or private agency or group that funds, advocates, or provides services to children. The Council is composed 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. The Muskingum County Department of Job and Family Services serves as the fiscal and administrative agent for the Council. During 2019, the County contributed \$5,000 to the Council. Financial information may be obtained from the Muskingum Families & Children First Council, 333 Putnam Avenue, Zanesville, Ohio 43701.

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 composed 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 2019, 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, 710 Wheeling Avenue, Cambridge, Ohio 43725.

Ohio Mid-Eastern Governments Association (OMEGA)

The Ohio Mid-Eastern Governments Association (OMEGA) is a ten-county regional council of governments composed of Muskingum, Belmont, Carroll, Coshocton, Columbiana, Guernsey, Harrison, Holmes, Jefferson, and Tuscarawas Counties. OMEGA was formed to aid and assist the participating counties and political subdivisions within the counties in the application for Appalachian Regional Commission and Economic Development grant monies. OMEGA is governed by a twenty-one member executive board composed 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 2019, OMEGA received \$9,088 from Muskingum County. 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, 2019

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 composed 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.

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 Muskingum, Coshocton, Delaware, Fairfield, Knox, Licking, Morgan, 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 2019, 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.

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 2019, Muskingum County contributed \$779,178 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, 2019

NOTE 21 - RELATED ORGANIZATIONS

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 2019, the Authority received \$572,749 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.

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. Financial information can be obtained from the Zanesville Metropolitan Housing Authority, 407 Pershing Road, Zanesville, Ohio 43701.

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 of Muskingum County. 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 2019. The County serves as fiscal agent for the Park District and the activity is reflected in the Other Fiscal Agent Custodial Fund. Financial information can be obtained from Muskingum Valley Park District, 1720 Euclid Avenue, Zanesville, Ohio 43701.

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, 2019

NOTE 22 - PUBLIC ENTITY POOLS

County Risk Sharing Authority, Inc.

The County Risk Sharing Authority, Inc. (CORSA) is a public entity shared risk pool among sixty-six counties and forty-four 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 2019 was \$356,273. Requests for financial information should be directed to John Brownlee, CORSA Managing Director, County Risk Sharing Authority, Inc., 209 East State Street, Columbus, Ohio, 43215.

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.

The County's premium payments to BWC were \$561,646 and the payment to the Program for administrative fees was \$8,179.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

NOTE 23 - RELATED PARTY TRANSACTIONS

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 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:

Fund Balances	General	Public Assistance	Starlight School Levy	Children Services Levy	Other Governmental Funds	Total
Nonspendable:						
Inventory	\$160,757	\$10,619	\$21,682	\$8,664	\$397,380	\$599,102
Prepays	449,735	66,077	68,356	65,046	189,703	838,917
Unclaimed Monies	55,259	0	0	0	0	55,259
Total Nonspendable	665,751	76,696	90,038	73,710	587,083	1,493,278
Restricted to:						
Court Corrections	0	0	0	0	3,020,493	3,020,493
Road and Bridge Projects	0	0	0	0	1,199,182	1,199,182
Court Guardianship	0	0	0	0	5,088	5,088
Public Assistance Program	0	146,853	0	0	0	146,853
Human Services	0	0	0	0	303,955	303,955
Senior Services	0	0	0	0	284,243	284,243
Law Enforcement and Public Safety	0	0	0	0	1,295,834	1,295,834
Emergency 911	0	0	0	0	253,178	253,178
Starlight School Program	0	0	13,240,628	0	0	13,240,628
Mental Health Program	0	0	0	0	40,971	40,971
Tuberculosis Clinic Program	0	0	0	0	1,578,056	1,578,056
Children Services Program	0	0	0	3,111,629	141,136	3,252,765
Debt Service	0	0	0	0	334,927	334,927
Capital Projects	0	0	0	0	3,398,558	3,398,558
Real Estate Assessment	0	0	0	0	2,513,223	2,513,223
Delinquent Real Estate and Tax Collection	0	0	0	0	564,122	564,122
Other Purposes	0	0	0	0	893,710	893,710
Total Restricted	0	146,853	13,240,628	3,111,629	15,826,676	32,325,786
Committed to Unpaid Obligations:						
County Administration	8,425	0	0	0	0	8,425
Assigned to:						
Purchases on Order:						
County Administration	112,706	0	0	0	0	112,706
Court Corrections	95,603	0	0	0	0	95,603
Sheriff and Jail Safety Purposes	33,202	0	0	0	0	33,202
Human Services	48,968	0	0	0	0	48,968
Subsequent Years' Appropriations						
Appropriations	7,538,388	0	0	0	0	7,538,388
Total Assigned	7,828,867	0	0	0	0	7,828,867
Unassigned (Deficit)	14,171,390	0	0	0	(1,134,098)	13,037,292
Total Fund Balances	\$22,674,433	\$223,549	\$13,330,666	\$3,185,339	\$15,279,661	\$54,693,648

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

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, 2019, is \$7,000,000.

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 - SUBSEQUENT EVENT

The United States, the State of Ohio, and Muskingum County declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. The County's investment portfolio and the investments of the pension and other employee benefit plans in which the County participates fluctuate with market conditions, and due to market volatility, the amount of gains or losses that will be recognized in subsequent periods, if any, cannot be determined. In addition, the impact on the County's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

NOTE 28 - 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 composed 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. The Chairman has the authority to sign all contracts, releases, notes, bonds, and other instruments and documents to be executed on behalf of the District. The Chairman 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. The Chairman 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.

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.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

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; however, the District did not have any nonmajor funds in 2019 since all funds were considered as major.

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.

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 restricted 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.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

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.

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 statements 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 2019.

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.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

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:

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.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

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 represents 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. Change in Accounting Principles

The Governmental Accounting Standards Board (GASB) recently issued GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*. The District evaluated implementing these certain GASB pronouncements based on the guidance in GASB 95.

For 2019, the District implemented GASB Statement no. 84, *Fiduciary Activities*; Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*; and related guidance from (GASB) Implementation Guide No. 2019-2, *Fiduciary Activities*.

For 2019, the District also implemented the Governmental Accounting Standards Board's (GASB) *Implementation Guide no. 2018-1*. These changes were incorporated in the District's 2019 financial statements; however, there was no effect on beginning fund balances/net position.

GASB Statement No. 84 established specific criteria for identifying activities that should be reported as fiduciary activities and clarifies whether and how business type activities should report their fiduciary activities. The District does not have any funds that meet the criteria for being classified as fiduciary.

GASB Statement No. 88 improves the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. These changes were incorporated in the District's 2019 financial statements; however, there was no effect on beginning net position/fund balances.

Muskingum County, Ohio

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2019**

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, 2019, the District had cash and investments with a carrying amount of \$3,249. 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, 2019, 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 2019 were as follows:

	Outstanding 1/1/2019	Additions	(Reductions)	Outstanding 12/31/2019	Amounts Due Within One Year
Governmental Activities:					
Direct Borrowing:					
General Long-Term Obligation:					
State Infrastructure Bank - 3%	\$1,228,179	\$0	(\$812,169)	\$416,010	\$416,010

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

	Loan from Direct Borrowing	
	State Infrastructure Bank - 3%	
	Principal	Interest
2020	\$416,010	\$6,760

The District entered into a loan agreement on June 15, 1999, with the Ohio Department of Transportation (ODOT) 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 loan contains provisions that in the event of default (1) ODOT may have access and examine the records and financial data of the District; (2) ODOT may pursue all remedies to enforce the performance and observance of any other obligation or agreement of the District for the loan, and (3) ODOT may proceed at law or in equity to enforce the provisions of the Guaranty Agreement against the County.

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, 2019

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. Subsequent Events

The United States, the State of Ohio, and Muskingum County declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the District. The impact on the District's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

Also during 2020, the District was awarded a grant from JobsOhio of approximately \$1.48 million towards the National Road Business Park project.

NOTE 29 - MUSKINGUM COUNTY LAND REUTILIZATION CORPORATION

A. Reporting Entity

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

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

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

B. Summary of Significant Accounting Policies

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

Basis of Presentation

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

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

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

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

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

Fund Accounting

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

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

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

The following is the Land Bank's governmental funds:

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

Grant Fund The Grant Fund accounts for grant activity for the demolition and improvements to distressed properties. No grant funding was received in 2019.

Measurement Focus

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

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

Basis of Accounting

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

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

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

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

Deferred Outflows/Inflows of Resources In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time.

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

Federal Income Tax

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

Cash and Cash Equivalents

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

Net Position

Net position represents the difference between assets/deferred outflows 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, 2019. 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 applies restricted resources first when an expense is incurred for which both restricted and unrestricted net positions are available. The Land Bank had no restricted net positions at December 31, 2019.

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 2019.

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.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

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

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

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

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

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

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 of the property.

C. Deposits

At December 31, 2019, the carrying amount of the Land Bank's deposits was \$130,744. Based on the criteria described in GASB Statement No. 40, *Deposits and Investment Risk Disclosures*, as of December 31, 2019, the Land Bank's bank balance of \$130,744 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

E. Change in Accounting Principles

The Governmental Accounting Standards Board (GASB) recently issued GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*. The Land Bank evaluated implementing these certain GASB pronouncements based on the guidance in GASB 95.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

For 2019, the Land Bank implemented GASB Statement No. 84, *Fiduciary Activities*; Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*; and related guidance from (GASB) Implementation Guide No. 2019-2, *Fiduciary Activities*. The Land Bank also implemented the Governmental Accounting Standards Board's (GASB) *Implementation Guide No. 2018-1*. These changes were incorporated in the Land Bank's 2019 financial statements; however, there was no effect on beginning fund balances/net position.

GASB Statement No. 84 established specific criteria for identifying activities that should be reported as fiduciary activities and clarifies whether and how business type activities should report their fiduciary activities. The Land Bank does not have any funds that meet the criteria for being classified as fiduciary.

GASB Statement No. 88 improves the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. The Land Bank does not have any debt.

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 Six Years (1)

	2019	2018	2017	2016	2015	2014
County's Proportion of the Net Pension Liability	0.2284930%	0.2265070%	0.2282760%	0.2319050%	0.2325800%	0.2325800%
County's Proportionate Share of the Net Pension Liability	\$62,579,600	\$35,534,557	\$51,837,598	\$40,168,870	\$28,051,747	\$27,418,152
County's Covered Payroll	\$29,701,464	\$28,840,913	\$26,191,371	\$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	210.70%	123.21%	197.92%	144.81%	102.87%	101.63%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	74.70%	84.66%	77.25%	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.

See accompanying notes to the required supplementary information

Muskingum County, Ohio
 Required Supplementary Information
 Schedule of the County's Proportionate Share of the Net Pension Asset
 Ohio Public Employees Retirement System - Combined Plan
 Last Two Years (1)

	2019	2018
County's Proportion of the Net Pension Asset	0.1333260%	0.1686280%
County's Proportionate Share of the Net Pension Asset	\$149,089	\$229,557
County's Covered Payroll	\$570,221	\$568,954
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	-26.15%	-40.35%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	126.64%	137.28%

(1) Amounts for the combined plan are not presented prior to 2018 as the County's participation in this plan was considered immaterial in previous years.

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

See accompanying notes to the required supplementary information

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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 Seven Fiscal Years (1)

	2019	2018	2017	2016	2015
County's Proportion of the Net Pension Liability	0.00560410%	0.00568352%	0.00607446%	0.00597203%	0.00684130%
County's Proportionate Share of the Net Pension Liability	\$1,239,313	\$1,249,679	\$1,443,001	\$1,999,018	\$1,890,735
County's Covered Payroll	\$657,943	\$646,121	\$667,814	\$628,371	\$713,779
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	179.80%	193.41%	216.08%	318.13%	264.89%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	77.40%	77.30%	75.30%	66.80%	72.10%

(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.

See accompanying notes to the required supplementary information

<u>2014</u>	<u>2013</u>
0.00660183%	0.00660183%
\$1,605,794	\$1,912,811
\$726,408	\$684,623
221.06%	279.40%
74.70%	69.30%

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>
County's Proportion of the Net OPEB Liability	0.2211390%	0.2190300%	0.2216800%
County's Proportionate Share of the Net OPEB Liability	\$28,831,305	\$23,785,044	\$22,390,433
County's Covered Payroll	\$30,926,885	\$30,001,342	\$27,424,029
County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	93.22%	79.28%	81.65%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	46.33%	54.14%	54.04%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2017 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.

See accompanying notes to the required supplementary information

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

	2019	2018	2017
County's Proportion of the Net OPEB Liability (Asset)	0.00560410%	0.00568352%	0.00607446%
County's Proportionate Share of the Net OPEB Liability (Asset)	(\$92,816)	(\$91,327)	\$237,003
County's Covered Payroll	\$657,943	\$646,121	\$667,814
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-14.90%	-14.13%	35.49%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	174.70%	176.00%	47.11%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2017 is not available. An additional column will be added each year.

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

See accompanying notes to the required supplementary information

Muskingum County, Ohio
Required Supplementary Information
Schedule of County Contributions
Ohio Public Employees Retirement System
Last Seven Years

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Net Pension Liability - Traditional Plan (1)				
Contractually Required Contribution	\$4,479,585	\$4,318,961	\$3,899,331	\$3,280,501
Contributions in Relation to the Contractually Required Contribution	<u>(4,479,585)</u>	<u>(4,318,961)</u>	<u>(3,899,331)</u>	<u>(3,280,501)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$30,811,644	\$29,701,464	\$28,840,913	\$26,191,371
Pension Contributions as a Percentage of Covered Payroll	<u>14.54%</u>	<u>14.54%</u>	<u>13.52%</u>	<u>12.53%</u>
Net Pension Liability/Asset - Combined Plan (1)				
Contractually Required Contribution	\$75,288	\$79,831	\$73,964	\$71,251
Contributions in Relation to the Contractually Required Contribution	<u>(75,288)</u>	<u>(79,831)</u>	<u>(73,964)</u>	<u>(71,251)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$537,771	\$570,221	\$568,954	\$593,758
Pension Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>13.00%</u>	<u>12.00%</u>
Net OPEB Liability - OPEB Plan (2)				
Contractually Required Contribution	\$26,130	\$26,208	\$317,757	\$561,259
Contributions in Relation to the Contractually Required Contribution	<u>(26,130)</u>	<u>(26,208)</u>	<u>(317,757)</u>	<u>(561,259)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (3)	\$32,002,665	\$30,926,885	\$30,001,342	\$27,424,029
OPEB Contributions as a Percentage of Covered Payroll	<u>0.08%</u>	<u>0.08%</u>	<u>1.06%</u>	<u>2.05%</u>

(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

(2) Beginning in 2016, OPERS used one trust fund as the funding vehicle for all health care plans, therefore, information prior to 2016 is not presented.

(3) The OPEB plan includes members from the Traditional Plan, the Combined Plan, and the Member Directed Plan. The Member Directed Pension Plan is a defined contribution pension plan; therefore, the pension side is not included above.

See accompanying notes to the required supplementary information

<u>2015</u>	<u>2014</u>	<u>2013</u>
\$3,472,280	\$3,429,488	\$3,643,100
<u>(3,472,280)</u>	<u>(3,429,488)</u>	<u>(3,643,100)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$27,738,406	\$27,270,397	\$26,979,139
<u>12.52%</u>	<u>12.58%</u>	<u>13.50%</u>
\$77,832	\$74,038	\$77,955
<u>(77,832)</u>	<u>(74,038)</u>	<u>(77,955)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$648,600	\$616,983	\$599,654
<u>12.00%</u>	<u>12.00%</u>	<u>13.00%</u>

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Net Pension Liability					
Contractually Required Contribution	\$92,180	\$92,601	\$89,321	\$90,226	\$100,029
Contributions in Relation to the Contractually Required Contribution	<u>(92,180)</u>	<u>(92,601)</u>	<u>(89,321)</u>	<u>(90,226)</u>	<u>(100,029)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$658,429	\$661,436	\$638,007	\$644,471	\$714,493
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%	14.00%
Net OPEB Liability/Asset					
Contractually Required Contribution	\$0	\$0	\$0	\$0	\$0
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$658,429	\$661,436	\$638,007	\$644,471	\$714,493
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%	0.00%

See accompanying notes to the required supplementary information

<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$89,598	\$91,390	\$94,837	\$87,645	\$100,519
<u>(89,598)</u>	<u>(91,390)</u>	<u>(94,837)</u>	<u>(87,645)</u>	<u>(100,519)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$662,141	\$703,000	\$729,515	\$674,192	\$773,223
13.53%	13.00%	13.00%	13.00%	13.00%
\$3,112	\$7,030	\$7,295	\$6,742	\$7,732
<u>(3,112)</u>	<u>(7,030)</u>	<u>(7,295)</u>	<u>(6,742)</u>	<u>(7,732)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$662,141	\$703,000	\$729,515	\$674,192	\$773,223
0.47%	1.00%	1.00%	1.00%	1.00%

Muskingum County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2019

Changes in Assumptions - OPERS Pension - Traditional Plan

Amounts reported beginning in 2019 incorporate changes in assumptions used by OPERS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in 2017 and in 2016 and prior are presented below:

	2019	2017	2016 and prior
Wage Inflation	3.25 percent	3.25 percent	3.75 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA:			
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.15 percent, simple	3 percent, simple through 2018, then 2.15 percent, simple	3 percent, simple through 2018, then 2.8 percent, simple
Investment Rate of Return	7.2 percent	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age

Amounts reported beginning in 2017 use mortality rates based on the RP-2014 Healthy Annuitant mortality table. For males, Healthy Annuitant mortality tables were used, adjusted for mortality improvement back to the observation period base of 2006 and then established the base year as 2015. For females, Healthy Annuitant mortality tables were used, adjusted for mortality improvements back to the observation period base year of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled mortality tables, adjusted for mortality improvement back to the observation base year of 2006 and then established the base year as 2015 for males and 2010 for females. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the above described tables.

Amounts reported for 2016 and prior use mortality rates 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.

Changes in Assumptions - OPERS Pension - Combined Plan

For 2019, the investment rate of return changed from 7.5 percent to 7.2 percent.

Muskingum County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2019

Changes in Assumptions - STRS Pension

Amounts reported beginning in 2017 incorporate changes in assumptions and changes in benefit terms used by STRS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in 2016 and prior are presented below:

	2017	2016 and Prior
Inflation	2.50 percent	2.75 percent
Projected Salary Increases	12.50 percent at age 20 to 2.50 percent at age 65	12.25 percent at age 20 to 2.75 percent at age 70
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation	7.75 percent, net of investment expenses, including inflation
Payroll Increases	3 percent	3.5 percent
Cost-of-Living Adjustments (COLA)	0.0 percent, effective July 1, 2017	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.

Beginning in 2017, post-retirement mortality rates for healthy retirees are based on the RP-2014 Annuitant mortality table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled mortality table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee mortality table, projected forward generationally using mortality improvement scale MP-2016.

For 2016 and prior actuarial valuation, 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.

Changes in Assumptions - OPERS OPEB

For 2019, the single discount rate changed from 3.85 percent to 3.96 percent and the municipal bond rate changed from 3.31 percent to 3.71 percent. For 2019, the health care cost trend rate was 10 percent, initial; 3.25 ultimate in 2029. For 2018, the health care cost tend rate was 7.25 percent, initial; 3.25 percent ultimate in 2028.

For 2018, the single discount rate changed from 4.23 percent to 3.85 percent.

Changes in Assumptions - STRS OPEB

For 2018, the discount rate was increased from the blended rate of 4.13 percent to the long-term expected rate of return of 7.45.

Muskingum County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2019

Changes in Benefit Terms - STRS OPEB

For 2019, there was no change to the claims costs process. Claim curves were trended to the fiscal year ending June 30, 2020, to reflect the current price renewals. The non-Medicare subsidy percentage was increased effective January 1, 2020, from 1.944 percent to 1.984 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2020. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1 percent for the Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed to January 1, 2021.

For 2018, the subsidy multiplier for non-Medicare benefit recipients was increased from 1.9 percent to 1.944 percent per year of service effective January 1, 2019. The non-Medicare frozen subsidy base premium was increased effective January 1, 2019, and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 1, 2020.

**Combining Statements
and
Individual Fund Schedules**

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 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, 2019

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$3,420,000	\$4,051,148	\$631,148
Permissive Sales Taxes	17,500,000	19,325,633	1,825,633
Charges for Services	4,397,050	4,600,827	203,777
Licenses and Permits	440,200	549,192	108,992
Fines and Forfeitures	239,500	342,796	103,296
Intergovernmental	3,704,147	4,541,046	836,899
Interest	853,858	1,981,083	1,127,225
Payments in Lieu of Taxes	95,000	102,677	7,677
Rent	401,075	462,001	60,926
Other	463,250	361,312	(101,938)
<i>Total Revenues</i>	<u>31,514,080</u>	<u>36,317,715</u>	<u>4,803,635</u>
Expenditures			
Current:			
General Government -			
Legislative and Executive			
Board of County Commissioners			
Salaries and Wages	610,460	547,191	63,269
Fringe Benefits	243,978	237,154	6,824
Contractual Services	1,871,463	1,247,728	623,735
Materials and Supplies	106,351	98,075	8,276
Capital Outlay	55,570	50,092	5,478
Other	34,427	30,289	4,138
<i>Total Board of County Commissioners</i>	<u>2,922,249</u>	<u>2,210,529</u>	<u>711,720</u>
County Auditor			
Salaries and Wages	591,324	558,254	33,070
Fringe Benefits	299,789	287,468	12,321
Contractual Services	1,025,179	777,996	247,183
Materials and Supplies	35,649	26,005	9,644
Capital Outlay	38,136	23,426	14,710
<i>Total County Auditor</i>	<u>1,990,077</u>	<u>1,673,149</u>	<u>316,928</u>
County Treasurer			
Salaries and Wages	140,517	140,498	19
Fringe Benefits	76,781	75,998	783
Contractual Services	83,408	77,682	5,726
Materials and Supplies	2,850	2,437	413
Other	100	100	0
<i>Total County Treasurer</i>	<u>303,656</u>	<u>296,715</u>	<u>6,941</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, 2019

	Final Budget	Actual	Variance Positive (Negative)
General Government - Legislative and Executive (continued)			
Prosecuting Attorney			
Salaries and Wages	\$1,201,555	\$1,127,770	\$73,785
Fringe Benefits	497,658	489,467	8,191
Contractual Services	117,269	107,896	9,373
Materials and Supplies	14,700	14,700	0
Other	68,641	66,576	2,065
<i>Total Prosecuting Attorney</i>	<u>1,899,823</u>	<u>1,806,409</u>	<u>93,414</u>
Records Commission			
Salaries and Wages	76,689	76,180	509
Fringe Benefits	38,698	35,510	3,188
Contractual Services	19,970	16,980	2,990
Materials and Supplies	3,850	3,525	325
Capital Outlay	17,700	17,327	373
<i>Total Records Commission</i>	<u>156,907</u>	<u>149,522</u>	<u>7,385</u>
Clerk of Courts Title			
Salaries and Wages	142,000	141,140	860
Fringe Benefits	36,724	35,848	876
Contractual Services	12,081	8,437	3,644
Materials and Supplies	67,606	60,128	7,478
Capital Outlay	7,276	6,000	1,276
Other	216,404	38,066	178,338
<i>Total Clerk of Courts Title</i>	<u>482,091</u>	<u>289,619</u>	<u>192,472</u>
Board of Revision			
Contractual Services	5,006	4,805	201
Board of Elections			
Salaries and Wages	349,631	329,109	20,522
Fringe Benefits	178,367	177,078	1,289
Contractual Services	359,222	248,220	111,002
Materials and Supplies	65,497	32,299	33,198
Capital Outlay	104,423	83,040	21,383
Other	2,500	2,500	0
<i>Total Board of Elections</i>	<u>1,059,640</u>	<u>872,246</u>	<u>187,394</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, 2019

	Final Budget	Actual	Variance Positive (Negative)
General Government - Legislative and Executive (continued)			
Information Services			
Salaries and Wages	\$221,258	\$219,332	\$1,926
Fringe Benefits	100,900	97,718	3,182
Contractual Services	101,034	95,882	5,152
Materials and Supplies	21,400	16,123	5,277
Capital Outlay	36,200	35,451	749
<i>Total Information Services</i>	<u>480,792</u>	<u>464,506</u>	<u>16,286</u>
Maintenance and Operation			
Salaries and Wages	660,600	618,753	41,847
Fringe Benefits	392,186	382,559	9,627
Contractual Services	300,150	237,004	63,146
Materials and Supplies	143,774	132,344	11,430
Capital Outlay	12,000	0	12,000
Other	70,000	0	70,000
<i>Total Maintenance and Operation</i>	<u>1,578,710</u>	<u>1,370,660</u>	<u>208,050</u>
Recorder			
Salaries and Wages	186,764	181,796	4,968
Fringe Benefits	94,024	92,134	1,890
Contractual Services	56,693	50,307	6,386
Materials and Supplies	4,835	2,346	2,489
<i>Total Recorder</i>	<u>342,316</u>	<u>326,583</u>	<u>15,733</u>
Recorder Supplemental Equipment			
Fringe Benefits	1,450	1,417	33
Contractual Services	84	43	41
Capital Outlay	25,633	18,775	6,858
<i>Total Recorder Supplemental Equipment</i>	<u>27,167</u>	<u>20,235</u>	<u>6,932</u>
Fleet Garage			
Salaries and Wages	75,223	69,651	5,572
Fringe Benefits	23,217	21,964	1,253
Contractual Services	2,443	1,455	988
Materials and Supplies	70,000	59,312	10,688
<i>Total Fleet Garage</i>	<u>170,883</u>	<u>152,382</u>	<u>18,501</u>
<i>Total General Government - Legislative and Executive</i>	<u>11,419,317</u>	<u>9,637,360</u>	<u>1,781,957</u>

(continued)

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2019

	Final Budget	Actual	Variance Positive (Negative)
General Government - Judicial			
Court of Appeals			
Contractual Services	\$20	\$10	\$10
Other	21,192	17,844	3,348
<i>Total Court of Appeals</i>	<u>21,212</u>	<u>17,854</u>	<u>3,358</u>
Domestic Relations Court			
Salaries and Wages	535,963	530,365	5,598
Fringe Benefits	208,784	205,776	3,008
Contractual Services	12,252	7,970	4,282
Materials and Supplies	7,682	7,509	173
Capital Outlay	1,177	1,115	62
<i>Total Domestic Relations Court</i>	<u>765,858</u>	<u>752,735</u>	<u>13,123</u>
Common Pleas Court			
Salaries and Wages	256,000	225,810	30,190
Fringe Benefits	156,755	154,988	1,767
Contractual Services	67,553	39,932	27,621
Materials and Supplies	33,902	33,828	74
Capital Outlay	9,568	8,528	1,040
Other	2,798	2,526	272
<i>Total Common Pleas Court</i>	<u>526,576</u>	<u>465,612</u>	<u>60,964</u>
Jury Commission			
Salaries and Wages	5,400	5,400	0
Fringe Benefits	1,010	958	52
Contractual Services	45	23	22
<i>Total Jury Commission</i>	<u>6,455</u>	<u>6,381</u>	<u>74</u>
Adult Probation			
Salaries and Wages	210,850	208,100	2,750
Fringe Benefits	68,672	66,800	1,872
Contractual Services	12,227	9,994	2,233
Materials and Supplies	4,461	3,636	825
Capital Outlay	4,000	485	3,515
<i>Total Adult Probation</i>	<u>300,210</u>	<u>289,015</u>	<u>11,195</u>
Juvenile Court			
Salaries and Wages	443,356	437,706	5,650
Fringe Benefits	635,588	630,543	5,045
Contractual Services	119,872	103,000	16,872
Materials and Supplies	25,000	25,000	0
Capital Outlay	2,500	2,284	216
Other	26,000	26,000	0
<i>Total Juvenile Court</i>	<u>1,252,316</u>	<u>1,224,533</u>	<u>27,783</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, 2019

	Final Budget	Actual	Variance Positive (Negative)
General Government - Judicial (continued)			
Juvenile Probation			
Salaries and Wages	\$493,208	\$492,517	\$691
Fringe Benefits	119,692	115,056	4,636
Contractual Services	3,865	1,989	1,876
Materials and Supplies	2,000	2,000	0
Capital Outlay	73,280	73,280	0
Other	22,120	22,120	0
Total Juvenile Probation	714,165	706,962	7,203
Detention Home			
Salaries and Wages	1,339,117	1,338,390	727
Fringe Benefits	350,349	342,829	7,520
Contractual Services	106,510	99,800	6,710
Materials and Supplies	104,000	103,628	372
Capital Outlay	4,000	3,964	36
Other	60,190	60,190	0
Total Detention Home	1,964,166	1,948,801	15,365
Probate Court			
Salaries and Wages	195,000	193,370	1,630
Fringe Benefits	135,329	134,242	1,087
Contractual Services	7,356	5,027	2,329
Materials and Supplies	7,177	6,777	400
Capital Outlay	4,364	4,364	0
Other	7,236	7,236	0
Total Probate Court	356,462	351,016	5,446
Clerk of Courts			
Salaries and Wages	393,668	384,946	8,722
Fringe Benefits	248,881	246,716	2,165
Contractual Services	181,868	177,489	4,379
Materials and Supplies	24,377	24,364	13
Capital Outlay	33,101	33,101	0
Other	582	564	18
Total Clerk of Courts	882,477	867,180	15,297
County Court			
Salaries and Wages	320,609	320,609	0
Fringe Benefits	194,155	191,008	3,147
Contractual Services	36,036	29,734	6,302
Materials and Supplies	13,116	12,007	1,109
Capital Outlay	5,000	1,250	3,750
Other	4,170	3,635	535
Total County Court	573,086	558,243	14,843
Municipal Court			
Salaries and Wages	70,300	66,575	3,725
Fringe Benefits	30,435	18,430	12,005
Contractual Services	6,067	5,743	324
Other	5,074	5,074	0
Total Municipal Court	111,876	95,822	16,054

(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, 2019

	Final Budget	Actual	Variance Positive (Negative)
General Government - Judicial (continued)			
Attorney Fees - Public Defender Attorney Fees	\$1,036,779	\$1,032,988	\$3,791
<i>Total General Government - Judicial</i>	<u>8,511,638</u>	<u>8,317,142</u>	<u>194,496</u>
Public Safety			
Coroner's Office			
Salaries and Wages	71,384	68,280	3,104
Fringe Benefits	26,188	25,707	481
Contractual Services	86,000	85,322	678
Materials and Supplies	844	0	844
<i>Total Coroner's Office</i>	<u>184,416</u>	<u>179,309</u>	<u>5,107</u>
Sheriff			
Salaries and Wages	6,117,072	6,056,991	60,081
Fringe Benefits	2,789,644	2,749,152	40,492
Contractual Services	1,285,934	1,136,024	149,910
Materials and Supplies	415,148	395,418	19,730
Capital Outlay	203,344	193,270	10,074
<i>Total Sheriff</i>	<u>10,811,142</u>	<u>10,530,855</u>	<u>280,287</u>
Jail			
Contractual Services	805,218	799,541	5,677
Disaster Services			
Contractual Services	113,815	112,697	1,118
Building Regulation			
Salaries and Wages	276,781	274,188	2,593
Fringe Benefits	98,899	96,654	2,245
Contractual Services	68,455	50,315	18,140
Materials and Supplies	11,500	9,345	2,155
Capital Outlay	23,700	23,637	63
Other	32,466	30,227	2,239
<i>Total Building Regulation</i>	<u>511,801</u>	<u>484,366</u>	<u>27,435</u>
<i>Total Public Safety</i>	<u>12,426,392</u>	<u>12,106,768</u>	<u>319,624</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, 2019

	Final Budget	Actual	Variance Positive (Negative)
Public Works			
Engineer			
Salaries and Wages	\$80,757	\$79,415	\$1,342
Fringe Benefits	49,636	48,942	694
Contractual Services	1,530	630	900
Materials and Supplies	1,500	1,372	128
<i>Total Engineer</i>	<u>133,423</u>	<u>130,359</u>	<u>3,064</u>
Planning Commission			
Salaries and Wages	23,700	22,971	729
Fringe Benefits	4,075	3,967	108
Contractual Services	275	160	115
Materials and Supplies	200	0	200
<i>Total Planning Commission</i>	<u>28,250</u>	<u>27,098</u>	<u>1,152</u>
<i>Total Public Works</i>	<u>161,673</u>	<u>157,457</u>	<u>4,216</u>
Health			
Humane Society			
Contractual Services	8,251	8,226	25
Agriculture			
Contractual Services	220,863	220,153	710
Other Health - Crippled Children Aid			
Contractual Services	178,859	178,248	611
<i>Total Health</i>	<u>407,973</u>	<u>406,627</u>	<u>1,346</u>
Human Services			
Soldier's Relief			
Salaries and Wages	33,000	33,000	0
Fringe Benefits	18,152	11,874	6,278
Contractual Services	415,705	307,755	107,950
Materials and Supplies	17,413	10,000	7,413
Capital Outlay	22,891	15,225	7,666
Other	5,000	0	5,000
<i>Total Soldier's Relief</i>	<u>512,161</u>	<u>377,854</u>	<u>134,307</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, 2019

	Final Budget	Actual	Variance Positive (Negative)
Human Services (continued)			
Veteran's Services			
Salaries and Wages	\$240,420	\$239,656	\$764
Fringe Benefits	124,155	122,691	1,464
Contractual Services	87,944	83,782	4,162
Materials and Supplies	41,000	16,369	24,631
Other	4,699	4,699	0
<i>Total Veteran's Services</i>	<u>498,218</u>	<u>467,197</u>	<u>31,021</u>
<i>Total Human Services</i>	<u>1,010,379</u>	<u>845,051</u>	<u>165,328</u>
Capital Outlay			
Capital Outlay	497,780	389,192	108,588
Intergovernmental			
Economic Development	740,000	225,580	514,420
Grants	513,152	509,152	4,000
<i>Total Intergovernmental</i>	<u>1,253,152</u>	<u>734,732</u>	<u>518,420</u>
Debt Service:			
Principal Retirement	175,705	175,705	0
Interest and Fiscal Charges	11,359	11,359	0
<i>Total Debt Service</i>	<u>187,064</u>	<u>187,064</u>	<u>0</u>
<i>Total Expenditures</i>	<u>35,875,368</u>	<u>32,781,393</u>	<u>3,093,975</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(4,361,288)</u>	<u>3,536,322</u>	<u>7,897,610</u>
Other Financing Sources (Uses)			
Proceeds from the Sale of Capital Assets	27,000	32,302	5,302
Advances In	0	270,500	270,500
Advances Out	0	(198,025)	(198,025)
Transfers In	86,343	37,474	(48,869)
Transfers Out	(6,148,497)	(4,518,370)	1,630,127
<i>Total Other Financing Sources (Uses)</i>	<u>(6,035,154)</u>	<u>(4,376,119)</u>	<u>1,659,035</u>
<i>Net Change in Fund Balance</i>	(10,396,442)	(839,797)	9,556,645
Fund Balance Beginning of Year	18,098,783	18,098,783	0
Prior Year Encumbrances Appropriated	480,754	480,754	0
<i>Fund Balance End of Year</i>	<u>\$8,183,095</u>	<u>\$17,739,740</u>	<u>\$9,556,645</u>

NONMAJOR GOVERNMENTAL FUNDS

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, 2019

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$12,455,408	\$256,698	\$3,983,481	\$16,695,587
Cash and Cash Equivalents in Segregated Accounts	335	0	0	335
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	0	0	15,339	15,339
Receivables:				
Property Taxes	3,931,361	0	0	3,931,361
Payments in Lieu of Taxes	225,120	0	0	225,120
Permissive Motor Vehicle License Tax	37,313	0	0	37,313
Lodging Taxes	23,061	0	0	23,061
Accounts	283,529	0	0	283,529
Intergovernmental	4,392,100	0	1,116,255	5,508,355
Special Assessments	0	144,518	0	144,518
Loans	0	78,229	0	78,229
Materials and Supplies Inventory	397,380	0	0	397,380
Prepaid Items	189,703	0	0	189,703
<i>Total Assets</i>	<u>\$21,935,310</u>	<u>\$479,445</u>	<u>\$5,115,075</u>	<u>\$27,529,830</u>
Liabilities				
Accounts Payable	\$317,385	\$0	\$0	\$317,385
Accrued Wages and Benefits Payable	170,524	0	0	170,524
Contracts Payable	0	0	1,638,082	1,638,082
Retainage Payable	0	0	15,339	15,339
Interfund Payable	532,845	0	0	532,845
Intergovernmental Payable	296,365	0	0	296,365
Payroll Withholdings Payable	49,874	0	0	49,874
<i>Total Liabilities</i>	<u>1,366,993</u>	<u>0</u>	<u>1,653,421</u>	<u>3,020,414</u>
Deferred Inflows of Resources				
Property Taxes	3,529,995	0	0	3,529,995
Payments in Lieu of Taxes	225,120	0	0	225,120
Unavailable Revenue	4,213,867	144,518	1,116,255	5,474,640
<i>Total Deferred Inflows of Resources</i>	<u>7,968,982</u>	<u>144,518</u>	<u>1,116,255</u>	<u>9,229,755</u>
Fund Balances				
Nonspendable:				
Inventory	397,380	0	0	397,380
Prepays	189,703	0	0	189,703
Restricted to:				
Court Corrections	3,020,493	0	0	3,020,493
Roads and Bridge Projects	1,199,182	0	0	1,199,182
Court Guardianship	5,088	0	0	5,088
Human Services	303,955	0	0	303,955
Senior Services	284,243	0	0	284,243
Law Enforcement and Public Safety	1,295,834	0	0	1,295,834
Emergency 911	253,178	0	0	253,178
Mental Health Program	40,971	0	0	40,971
Tuberculosis Clinic Program	1,578,056	0	0	1,578,056
Children Services Program	141,136	0	0	141,136
Debt Service	0	334,927	0	334,927
Capital Projects	0	0	3,398,558	3,398,558
Real Estate Assessment	2,513,223	0	0	2,513,223
Delinquent Real Estate and Tax Collection	564,122	0	0	564,122
Other Purposes	893,710	0	0	893,710
Unassigned (Deficit)	(80,939)	0	(1,053,159)	(1,134,098)
<i>Total Fund Balances</i>	<u>12,599,335</u>	<u>334,927</u>	<u>2,345,399</u>	<u>15,279,661</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$21,935,310</u>	<u>\$479,445</u>	<u>\$5,115,075</u>	<u>\$27,529,830</u>

Muskingum County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2019

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$3,314,465	\$0	\$0	\$3,314,465
Special Assessments	0	17,830	0	17,830
Lodging Taxes	238,572	0	0	238,572
Permissive Motor Vehicle License Tax	479,476	0	0	479,476
Charges for Services	2,628,999	0	0	2,628,999
Licenses and Permits	202,159	0	0	202,159
Fines and Forfeitures	398,869	0	0	398,869
Intergovernmental	9,965,814	0	7,239,189	17,205,003
Interest	45,050	5,713	0	50,763
Payments in Lieu of Taxes	229,159	0	0	229,159
Rent	0	18,482	0	18,482
Contributions and Donations	47,511	0	77,572	125,083
Other	137,059	0	0	137,059
<i>Total Revenues</i>	<u>17,687,133</u>	<u>42,025</u>	<u>7,316,761</u>	<u>25,045,919</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	928,560	0	0	928,560
Judicial	326,664	0	0	326,664
Public Safety	2,311,080	0	0	2,311,080
Public Works	6,933,082	0	6,434,938	13,368,020
Health	972,047	0	0	972,047
Human Services	4,090,626	0	3,105,530	7,196,156
Community and Economic Development	247,490	0	0	247,490
Capital Outlay	64,895	0	578,336	643,231
Intergovernmental	1,447,682	30,000	0	1,477,682
Debt Service:				
Principal Retirement	473,421	976,057	0	1,449,478
Payment to Refunded Bond Escrow Agent	0	624,000	0	624,000
Interest and Fiscal Charges	48,891	112,465	0	161,356
Bond Issuance Costs	7,198	2,929	0	10,127
<i>Total Expenditures</i>	<u>17,851,636</u>	<u>1,745,451</u>	<u>10,118,804</u>	<u>29,715,891</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(164,503)</u>	<u>(1,703,426)</u>	<u>(2,802,043)</u>	<u>(4,669,972)</u>
Other Financing Sources (Uses)				
Refunding Bonds Issued	499,900	202,000	0	701,900
OWDA Loans Issued	264,688	0	0	264,688
OPWC Loans Issued	0	0	114,106	114,106
Proceeds from the Sale of Capital Assets	17,325	0	0	17,325
Transfers In	1,656,306	1,613,048	4,089,538	7,358,892
Payment to Refunded Bond Escrow Agent	(495,000)	(200,000)	0	(695,000)
Transfers Out	(685,940)	0	0	(685,940)
<i>Total Other Financing Sources (Uses)</i>	<u>1,257,279</u>	<u>1,615,048</u>	<u>4,203,644</u>	<u>7,075,971</u>
<i>Net Change in Fund Balances</i>	1,092,776	(88,378)	1,401,601	2,405,999
Fund Balances Beginning of Year	11,506,559	423,305	943,798	12,873,662
<i>Fund Balances End of Year</i>	<u>\$12,599,335</u>	<u>\$334,927</u>	<u>\$2,345,399</u>	<u>\$15,279,661</u>

SPECIAL REVENUE FUNDS

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, fine collections, and donations 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.

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.

(continued)

SPECIAL REVENUE FUNDS (Continued)

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 and grants 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.

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.

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.

(continued)

SPECIAL REVENUE FUNDS (Continued)

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 government-imposed 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 for tax increment financing restricted as a grant given to the City of Zanesville for an extension of a bypass route.

Lodging Excise Tax Fund - To account for a three percent restricted hotel tax levied and collected by the County for the purpose of bringing tourism into the County.

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, 2019

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$392,824	\$392,824	\$0
Intergovernmental	9,576,910	8,550,501	(1,026,409)
Other	137,266	52,001	(85,265)
<i>Total Revenues</i>	<u>10,107,000</u>	<u>8,995,326</u>	<u>(1,111,674)</u>
Expenditures			
Current:			
Human Services			
Public Assistance			
Salaries and Wages	3,515,900	3,477,285	38,615
Fringe Benefits	1,969,738	1,825,765	143,973
Contractual Services	4,926,446	3,891,321	1,035,125
Materials and Supplies	76,195	55,300	20,895
Capital Outlay	111,108	25,223	85,885
Other	55,498	38,245	17,253
<i>Total Human Services</i>	<u>10,654,885</u>	<u>9,313,139</u>	<u>1,341,746</u>
Debt Service:			
Principal Retirement	3,441	3,441	0
Interest and Fiscal Charges	1,911	1,911	0
<i>Total Debt Service</i>	<u>5,352</u>	<u>5,352</u>	<u>0</u>
<i>Total Expenditures</i>	<u>10,660,237</u>	<u>9,318,491</u>	<u>1,341,746</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(553,237)</u>	<u>(323,165)</u>	<u>230,072</u>
Other Financing Source (Use)			
Transfers In	250,000	233,523	(16,477)
Transfers Out	(100,000)	0	100,000
<i>Total Other Financing Source (Use)</i>	<u>150,000</u>	<u>233,523</u>	<u>83,523</u>
<i>Net Change in Fund Balance</i>	(403,237)	(89,642)	313,595
Fund Balance Beginning of Year	251,994	251,994	0
Prior Year Encumbrances Appropriated	222,738	222,738	0
<i>Fund Balance End of Year</i>	<u><u>\$71,495</u></u>	<u><u>\$385,090</u></u>	<u><u>\$313,595</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, 2019

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$1,958,210	\$2,224,419	\$266,209
Charges for Services	18,974	27,250	8,276
Intergovernmental	1,944,473	3,001,214	1,056,741
Interest	7,500	27,447	19,947
Payments in Lieu of Taxes	36,050	6,134	(29,916)
Contributions and Donations	15,000	10,535	(4,465)
Other	77,500	68,627	(8,873)
<i>Total Revenues</i>	<u>4,057,707</u>	<u>5,365,626</u>	<u>1,307,919</u>
Expenditures			
Current:			
Human Services			
Starlight School			
Salaries and Wages	3,867,408	3,595,349	272,059
Fringe Benefits	1,704,426	1,578,928	125,498
Contractual Services	8,167,945	3,318,206	4,849,739
Materials and Supplies	272,250	86,357	185,893
Capital Outlay	173,456	40,860	132,596
<i>Total Expenditures</i>	<u>14,185,485</u>	<u>8,619,700</u>	<u>5,565,785</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(10,127,778)</u>	<u>(3,254,074)</u>	<u>6,873,704</u>
Other Financing Source (Use)			
Transfers In	100,000	0	(100,000)
Transfers Out	(3,250,000)	(3,250,000)	0
<i>Total Other Financing Source (Use)</i>	<u>(3,150,000)</u>	<u>(3,250,000)</u>	<u>(100,000)</u>
<i>Net Change in Fund Balance</i>	(13,277,778)	(6,504,074)	6,773,704
Fund Balance Beginning of Year	18,890,357	18,890,357	0
Prior Year Encumbrances Appropriated	367,751	367,751	0
<i>Fund Balance End of Year</i>	<u><u>\$5,980,330</u></u>	<u><u>\$12,754,034</u></u>	<u><u>\$6,773,704</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, 2019

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$2,972,000	\$3,242,018	\$270,018
Charges for Services	1,929,271	1,625,938	(303,333)
Intergovernmental	3,628,000	3,758,111	130,111
Payments in Lieu of Taxes	8,320	7,130	(1,190)
Contributions and Donations	8,800	7,899	(901)
Other	4,200	35,928	31,728
<i>Total Revenues</i>	<u>8,550,591</u>	<u>8,677,024</u>	<u>126,433</u>
Expenditures			
Current:			
Human Services			
Children Services			
Salaries and Wages	3,840,000	3,556,693	283,307
Fringe Benefits	1,818,508	1,715,200	103,308
Contractual Services	4,645,565	4,273,726	371,839
Materials and Supplies	187,976	168,301	19,675
Capital Outlay	121,577	39,985	81,592
Other	273,460	262,694	10,766
<i>Total Expenditures</i>	<u>10,887,086</u>	<u>10,016,599</u>	<u>870,487</u>
<i>Net Change in Fund Balance</i>	(2,336,495)	(1,339,575)	996,920
Fund Balance Beginning of Year	3,470,893	3,470,893	0
Prior Year Encumbrances Appropriated	<u>518,915</u>	<u>518,915</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,653,313</u></u>	<u><u>\$2,650,233</u></u>	<u><u>\$996,920</u></u>

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2019

	Dog and Kennel	Child Support Enforcement Agency	Childrens' Services Trust	Real Estate Assessment	Redevelopment Tax Equivalent
Assets					
Equity in Pooled Cash and Cash Equivalents	\$143,196	\$290,883	\$201	\$2,535,850	\$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	130,533
Permissive Motor Vehicle License Tax	0	0	0	0	0
Lodging Taxes	0	0	0	0	0
Accounts	0	0	0	0	0
Intergovernmental	0	155,333	0	0	0
Materials and Supplies Inventory	1,216	7,288	0	0	0
Prepaid Items	1,959	28,730	0	46,237	0
<i>Total Assets</i>	<u>\$146,371</u>	<u>\$482,234</u>	<u>\$201</u>	<u>\$2,582,087</u>	<u>\$130,533</u>
Liabilities					
Accounts Payable	\$529	\$2,409	\$0	\$4,078	\$0
Accrued Wages and Benefits Payable	3,417	44,799	0	8,121	0
Interfund Payable	0	279,820	0	0	0
Intergovernmental Payable	1,505	24,529	0	6,619	0
Payroll Withholdings Payable	694	12,503	0	3,809	0
<i>Total Liabilities</i>	<u>6,145</u>	<u>364,060</u>	<u>0</u>	<u>22,627</u>	<u>0</u>
Deferred Inflows of Resources					
Property Taxes	0	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0	130,533
Unavailable Revenue	0	155,333	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>155,333</u>	<u>0</u>	<u>0</u>	<u>130,533</u>
Fund Balances					
Nonspendable:					
Inventory	1,216	7,288	0	0	0
Prepays	1,959	28,730	0	46,237	0
Restricted to:					
Court Corrections	0	0	0	0	0
Roads and Bridge Projects	0	0	0	0	0
Court Guardianship	0	0	0	0	0
Human Services	0	0	0	0	0
Senior Services	0	0	0	0	0
Law Enforcement and Public Safety	0	0	0	0	0
Emergency 911	0	0	0	0	0
Mental Health Programs	0	0	0	0	0
Tuberculosis Clinic Program	0	0	0	0	0
Children Services Program	0	0	201	0	0
Delinquent Real Estate and Tax Collection	0	0	0	2,513,223	0
Other Purposes	137,051	0	0	0	0
Unassigned (Deficit)	0	(73,177)	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>140,226</u>	<u>(37,159)</u>	<u>201</u>	<u>2,559,460</u>	<u>0</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$146,371</u>	<u>\$482,234</u>	<u>\$201</u>	<u>\$2,582,087</u>	<u>\$130,533</u>

Miscellaneous Federal Grants	Access Visitation Grant	Delinquent Real Estate Tax and Assessment Collection	Homeland Security	Juvenile IV-E Reimbursement	Tuberculosis Clinic	Block Grants
\$96,323	\$17,931	\$571,865	\$72,174	\$303,955	\$1,605,334	\$183,676
0	0	0	0	0	335	0
0	0	0	0	0	767,722	0
0	0	0	0	0	650	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	4,597	2,366	0	0	2,735	0
88,332	0	0	5,650	0	35,028	686,055
147	0	0	0	0	19,170	0
5,292	73	4,321	5,310	0	8,933	517
<u>\$190,094</u>	<u>\$22,601</u>	<u>\$578,552</u>	<u>\$83,134</u>	<u>\$303,955</u>	<u>\$2,439,907</u>	<u>\$870,248</u>
\$1,026	\$0	\$667	\$2,825	\$0	\$17,323	\$36,499
2,374	0	3,849	0	0	7,316	1,455
0	0	0	75,000	0	0	178,025
1,333	49	2,134	0	0	3,957	196,611
687	35	1,093	0	0	2,007	400
<u>5,420</u>	<u>84</u>	<u>7,743</u>	<u>77,825</u>	<u>0</u>	<u>30,603</u>	<u>412,990</u>
0	0	0	0	0	685,676	0
0	0	0	0	0	650	0
88,332	4,597	2,366	2,825	0	116,819	461,677
<u>88,332</u>	<u>4,597</u>	<u>2,366</u>	<u>2,825</u>	<u>0</u>	<u>803,145</u>	<u>461,677</u>
147	0	0	0	0	19,170	0
5,292	73	4,321	5,310	0	8,933	517
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	303,955	0	0
0	0	0	0	0	0	0
90,903	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	1,578,056	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	564,122	0	0	0	0
0	17,847	0	0	0	0	0
0	0	0	(2,826)	0	0	(4,936)
<u>96,342</u>	<u>17,920</u>	<u>568,443</u>	<u>2,484</u>	<u>303,955</u>	<u>1,606,159</u>	<u>(4,419)</u>
<u>\$190,094</u>	<u>\$22,601</u>	<u>\$578,552</u>	<u>\$83,134</u>	<u>\$303,955</u>	<u>\$2,439,907</u>	<u>\$870,248</u>

(continued)

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (Continued)
December 31, 2019

	County Courts	Community Correction	Home Detention (Electronic Monitor)	Marriage License	Political Subdivision Housing
Assets					
Equity in Pooled Cash and Cash Equivalents	\$2,972,972	\$9,142	\$250,220	\$10,073	\$76,074
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
Lodging Taxes	0	0	0	0	0
Accounts	133,155	0	45,983	5,698	4,179
Intergovernmental	30,000	376,242	0	0	0
Materials and Supplies Inventory	0	0	0	0	0
Prepaid Items	22,031	0	0	0	0
<i>Total Assets</i>	<u>\$3,158,158</u>	<u>\$385,384</u>	<u>\$296,203</u>	<u>\$15,771</u>	<u>\$80,253</u>
Liabilities					
Accounts Payable	\$0	\$0	\$3,140	\$1,534	\$0
Accrued Wages and Benefits Payable	284	5,676	2,899	0	0
Interfund Payable	0	0	0	0	0
Intergovernmental Payable	829	3,147	1,608	0	0
Payroll Withholdings Payable	557	1,612	824	0	0
<i>Total Liabilities</i>	<u>1,670</u>	<u>10,435</u>	<u>8,471</u>	<u>1,534</u>	<u>0</u>
Deferred Inflows of Resources					
Property Taxes	0	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0	0
Unavailable Revenue	133,155	313,535	45,983	5,698	4,179
<i>Total Deferred Inflows of Resources</i>	<u>133,155</u>	<u>313,535</u>	<u>45,983</u>	<u>5,698</u>	<u>4,179</u>
Fund Balances					
Nonspendable:					
Inventory	0	0	0	0	0
Prepays	22,031	0	0	0	0
Restricted to:					
Court Corrections	3,001,302	0	0	0	0
Roads and Bridge Projects	0	0	0	0	0
Court Guardianship	0	0	0	0	0
Human Services	0	0	0	0	0
Senior Services	0	0	0	0	0
Law Enforcement and Public Safety	0	61,414	241,749	0	0
Emergency 911	0	0	0	0	0
Mental Health Programs	0	0	0	0	0
Tuberculosis Clinic Program	0	0	0	0	0
Children Services Program	0	0	0	0	0
Real Estate Assessment	0	0	0	0	0
Delinquent Real Estate and Tax Collection	0	0	0	0	0
Other Purposes	0	0	0	8,539	76,074
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>3,023,333</u>	<u>61,414</u>	<u>241,749</u>	<u>8,539</u>	<u>76,074</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$3,158,158</u>	<u>\$385,384</u>	<u>\$296,203</u>	<u>\$15,771</u>	<u>\$80,253</u>

Indigent Drivers Alcohol Treatment	Enforcement and Education	Law Enforcement	Legal Aid Society	Senior Citizens Levy	Felony Delinquent Care and Custody	Drug Law Enforcement
\$248,099	\$3,660	\$172,785	\$1,197	\$312,023	\$87,555	\$22,092
0	0	0	0	0	0	0
0	0	0	0	921,903	0	0
0	0	0	0	813	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
12,463	248	0	0	0	0	0
0	0	0	0	36,976	0	0
0	0	0	0	0	0	0
0	0	0	0	11,168	2,108	0
<u>\$260,562</u>	<u>\$3,908</u>	<u>\$172,785</u>	<u>\$1,197</u>	<u>\$1,282,883</u>	<u>\$89,663</u>	<u>\$22,092</u>
\$1,365	\$0	\$0	\$0	\$0	\$625	\$0
0	0	0	0	15,030	2,262	0
0	0	0	0	0	0	0
0	0	0	0	8,420	1,255	0
0	0	0	0	4,330	643	0
<u>1,365</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>27,780</u>	<u>4,785</u>	<u>0</u>
0	0	0	0	824,511	0	0
0	0	0	0	813	0	0
<u>12,463</u>	<u>248</u>	<u>0</u>	<u>0</u>	<u>134,368</u>	<u>0</u>	<u>0</u>
<u>12,463</u>	<u>248</u>	<u>0</u>	<u>0</u>	<u>959,692</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0	0
0	0	0	0	11,168	2,108	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	284,243	0	0
0	3,660	172,785	0	0	82,770	22,092
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
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
246,734	0	0	1,197	0	0	0
0	0	0	0	0	0	0
<u>246,734</u>	<u>3,660</u>	<u>172,785</u>	<u>1,197</u>	<u>295,411</u>	<u>84,878</u>	<u>22,092</u>
<u>\$260,562</u>	<u>\$3,908</u>	<u>\$172,785</u>	<u>\$1,197</u>	<u>\$1,282,883</u>	<u>\$89,663</u>	<u>\$22,092</u>

(continued)

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (Continued)
December 31, 2019

	Indigent Guardianship	Victim of Criminals	Sheriff Commissary	Children Services Christmas	Mental Health Levy
Assets					
Equity in Pooled Cash and Cash Equivalents	\$5,088	\$11,404	\$168,319	\$143,901	\$40,971
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Property Taxes	0	0	0	0	1,577,185
Payments in Lieu of Taxes	0	0	0	0	1,625
Permissive Motor Vehicle License Tax	0	0	0	0	0
Lodging Taxes	0	0	0	0	0
Accounts	96	0	28,279	0	0
Intergovernmental	0	34,536	0	0	57,641
Materials and Supplies Inventory	0	0	562	0	0
Prepaid Items	0	0	1,599	0	0
<i>Total Assets</i>	<u>\$5,184</u>	<u>\$45,940</u>	<u>\$198,759</u>	<u>\$143,901</u>	<u>\$1,677,422</u>
Liabilities					
Accounts Payable	\$0	\$0	\$62,672	\$2,966	\$0
Accrued Wages and Benefits Payable	0	2,587	1,203	0	0
Interfund Payable	0	0	0	0	0
Intergovernmental Payable	0	1,435	2,085	0	0
Payroll Withholdings Payable	0	735	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>4,757</u>	<u>65,960</u>	<u>2,966</u>	<u>0</u>
Deferred Inflows of Resources					
Property Taxes	0	0	0	0	1,418,255
Payments in Lieu of Taxes	0	0	0	0	1,625
Unavailable Revenue	96	20,200	12,871	0	216,571
<i>Total Deferred Inflows of Resources</i>	<u>96</u>	<u>20,200</u>	<u>12,871</u>	<u>0</u>	<u>1,636,451</u>
Fund Balances					
Nonspendable:					
Inventory	0	0	562	0	0
Prepays	0	0	1,599	0	0
Restricted to:					
Court Corrections	0	0	0	0	0
Roads and Bridge Projects	0	0	0	0	0
Court Guardianship	5,088	0	0	0	0
Human Services	0	0	0	0	0
Senior Services	0	0	0	0	0
Law Enforcement and Public Safety	0	20,983	117,767	0	0
Emergency 911	0	0	0	0	0
Mental Health Programs	0	0	0	0	40,971
Tuberculosis Clinic Program	0	0	0	0	0
Children Services Program	0	0	0	140,935	0
Real Estate Assessment	0	0	0	0	0
Delinquent Real Estate and Tax Collection	0	0	0	0	0
Other Purposes	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>5,088</u>	<u>20,983</u>	<u>119,928</u>	<u>140,935</u>	<u>40,971</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$5,184</u>	<u>\$45,940</u>	<u>\$198,759</u>	<u>\$143,901</u>	<u>\$1,677,422</u>

Sheriff Levy	Motor Vehicle and Gasoline Tax	Law Library Resources	Juvenile Detention	Concealed Weapon	Wireless 911	OPOTA- CPT	Brandywine Loop Extension	Lodging Excise Tax	Total Nonmajor Special Revenue Funds
\$445,341 0	\$922,206 0	\$163,435 0	\$19,191 0	\$17,203 0	\$256,842 0	\$47,345 0	\$198,590 0	\$28,292 0	\$12,455,408 335
664,551 813 0 0 0 20,749 0 5,786	0 0 37,313 0 14,033 2,865,558 368,962 38,830	0 0 0 0 29,448 0 35 1,736	0 0 0 0 0 0 0 0	0 0 0 0 249 0 0 687	0 0 0 0 0 0 0 4,386	0 0 0 0 0 0 0 0	0 0 90,686 0 0 0 0 0	0 0 0 23,061 0 0 0 0	3,931,361 225,120 37,313 23,061 283,529 4,392,100 397,380 189,703
<u>\$1,137,240</u>	<u>\$4,246,902</u>	<u>\$194,654</u>	<u>\$19,191</u>	<u>\$18,139</u>	<u>\$261,228</u>	<u>\$47,345</u>	<u>\$289,276</u>	<u>\$51,353</u>	<u>\$21,935,310</u>
\$0 14,408 0 7,958 3,651	\$173,069 52,529 0 30,139 15,639	\$5,971 182 0 101 52	\$0 0 0 0 0	\$0 512 0 1,754 144	\$687 1,621 0 897 459	\$0 0 0 0 0	\$0 0 0 0 0	\$0 0 0 0 0	\$317,385 170,524 532,845 296,365 49,874
<u>26,017</u>	<u>271,376</u>	<u>6,306</u>	<u>0</u>	<u>2,410</u>	<u>3,664</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,366,993</u>
601,553 813 83,747	0 0 2,368,552	0 0 29,448	0 0 0	0 0 0	0 0 0	0 0 0	0 90,686 0	0 0 804	3,529,995 225,120 4,213,867
<u>686,113</u>	<u>2,368,552</u>	<u>29,448</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>90,686</u>	<u>804</u>	<u>7,968,982</u>
0 5,786	368,962 38,830	35 1,736	0 0	0 687	0 4,386	0 0	0 0	0 0	397,380 189,703
0 0 0 0 0 419,324 0 0 0 0 0 0 0 0 0 0 0 0	0 1,199,182 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	19,191 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 15,042 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 253,178 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 47,345 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	3,020,493 1,199,182 5,088 303,955 284,243 1,295,834 253,178 40,971 1,578,056 141,136 2,513,223 564,122 893,710 (80,939)	
<u>425,110</u>	<u>1,606,974</u>	<u>158,900</u>	<u>19,191</u>	<u>15,729</u>	<u>257,564</u>	<u>47,345</u>	<u>198,590</u>	<u>50,549</u>	<u>12,599,335</u>
<u>\$1,137,240</u>	<u>\$4,246,902</u>	<u>\$194,654</u>	<u>\$19,191</u>	<u>\$18,139</u>	<u>\$261,228</u>	<u>\$47,345</u>	<u>\$289,276</u>	<u>\$51,353</u>	<u>\$21,935,310</u>

Muskingum County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2019

	Dog and Kennel	Child Support Enforcement Agency	Childrens' Services Trust	Real Estate Assessment	Redevelopment Tax Equivalent
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Lodging Taxes	0	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0	0
Charges for Services	40,773	311,544	0	1,050,739	0
Licenses and Permits	121,341	0	0	0	0
Fines and Forfeitures	287	0	0	100	0
Intergovernmental	0	2,287,247	0	0	0
Interest	0	0	3	0	0
Payments in Lieu of Taxes	0	0	0	0	130,533
Contributions and Donations	18,081	0	75	0	0
Other	918	15,185	0	2,837	0
<i>Total Revenues</i>	<u>181,400</u>	<u>2,613,976</u>	<u>78</u>	<u>1,053,676</u>	<u>130,533</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	0	0	0	673,673	0
Judicial	0	0	0	0	0
Public Safety	0	0	0	0	0
Public Works	0	0	0	0	845,539
Health	228,685	0	0	0	0
Human Services	0	3,122,283	0	0	0
Community and Economic Development	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Debt Service:					
Principal Retirement	0	2,165	0	0	0
Interest and Fiscal Charges	0	2,001	0	0	0
Bond Issuance Costs	0	0	0	0	0
<i>Total Expenditures</i>	<u>228,685</u>	<u>3,126,449</u>	<u>0</u>	<u>673,673</u>	<u>845,539</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(47,285)</u>	<u>(512,473)</u>	<u>78</u>	<u>380,003</u>	<u>(715,006)</u>
Other Financing Sources (Uses)					
Refunding Bonds Issued	0	0	0	0	0
OWDA Loans Issued	0	0	0	0	0
Proceeds from the Sale of Capital Assets	0	0	0	0	0
Transfers In	0	600,000	0	0	715,006
Payment to Refunded Bond Escrow Agent	0	0	0	0	0
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>600,000</u>	<u>0</u>	<u>0</u>	<u>715,006</u>
<i>Net Change in Fund Balances</i>	(47,285)	87,527	78	380,003	0
Fund Balances (Deficit) Beginning of Year	<u>187,511</u>	<u>(124,686)</u>	<u>123</u>	<u>2,179,457</u>	<u>0</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$140,226</u>	<u>(\$37,159)</u>	<u>\$201</u>	<u>\$2,559,460</u>	<u>\$0</u>

Miscellaneous Federal Grants	Access Visitation Grant	Delinquent Real Estate Tax and Assessment Collection	Homeland Security	Juvenile IV-E Reimbursement	Tuberculosis Clinic	Block Grants	County Courts	Community Correction
\$0	\$0	\$0	\$0	\$0	\$649,215	\$0	\$0	\$0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	4,818	213,006	0	0	37,563	0	212,564	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	181,585	0
239,475	0	0	20,037	69,218	106,680	286,077	149,405	250,826
252	0	0	0	0	0	0	30,141	0
0	0	0	0	0	1,426	0	0	0
0	0	0	0	0	0	0	0	0
2,870	40	56,664	0	0	3,132	25,425	3,607	0
<u>242,597</u>	<u>4,858</u>	<u>269,670</u>	<u>20,037</u>	<u>69,218</u>	<u>798,016</u>	<u>311,502</u>	<u>577,302</u>	<u>250,826</u>
0	0	254,887	0	0	0	0	0	0
0	2,118	0	0	0	0	0	258,435	0
304,679	0	0	64,566	0	0	0	0	248,874
0	0	0	0	0	0	318,278	0	0
0	0	0	0	0	723,087	0	0	0
0	0	0	0	15,228	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	0	0	264,688	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
<u>304,679</u>	<u>2,118</u>	<u>254,887</u>	<u>64,566</u>	<u>15,228</u>	<u>723,087</u>	<u>582,966</u>	<u>258,435</u>	<u>248,874</u>
<u>(62,082)</u>	<u>2,740</u>	<u>14,783</u>	<u>(44,529)</u>	<u>53,990</u>	<u>74,929</u>	<u>(271,464)</u>	<u>318,867</u>	<u>1,952</u>
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	264,688	0	0
0	0	0	0	0	0	0	0	0
81,820	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	(37,474)	0
<u>81,820</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>264,688</u>	<u>(37,474)</u>	<u>0</u>
19,738	2,740	14,783	(44,529)	53,990	74,929	(6,776)	281,393	1,952
<u>76,604</u>	<u>15,180</u>	<u>553,660</u>	<u>47,013</u>	<u>249,965</u>	<u>1,531,230</u>	<u>2,357</u>	<u>2,741,940</u>	<u>59,462</u>
<u>\$96,342</u>	<u>\$17,920</u>	<u>\$568,443</u>	<u>\$2,484</u>	<u>\$303,955</u>	<u>\$1,606,159</u>	<u>(\$4,419)</u>	<u>\$3,023,333</u>	<u>\$61,414</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, 2019

	Home Detention (Electronic Monitor)	Marriage License	Political Subdivision Housing	Indigent Drivers Alcohol Treatment	Enforcement and Education
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Lodging Taxes	0	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0	0
Charges for Services	154,162	0	0	0	0
Licenses and Permits	0	22,409	0	0	0
Fines and Forfeitures	0	0	13,366	29,645	866
Intergovernmental	0	0	0	9,542	0
Interest	0	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0	0
Contributions and Donations	0	0	0	0	0
Other	1,814	0	0	0	0
<i>Total Revenues</i>	<u>155,976</u>	<u>22,409</u>	<u>13,366</u>	<u>39,187</u>	<u>866</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	177,849	0	0	0	0
Public Works	0	0	0	0	0
Health	0	20,275	0	0	0
Human Services	0	0	0	20,209	0
Community and Economic Development	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
Bond Issuance Costs	0	0	0	0	0
<i>Total Expenditures</i>	<u>177,849</u>	<u>20,275</u>	<u>0</u>	<u>20,209</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(21,873)</u>	<u>2,134</u>	<u>13,366</u>	<u>18,978</u>	<u>866</u>
Other Financing Sources (Uses)					
Refunding Bonds Issued	0	0	0	0	0
OWDA Loans Issued	0	0	0	0	0
Proceeds from the Sale of Capital Assets	0	0	0	0	0
Transfers In	40,810	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0
Transfers Out	0	0	0	(40,810)	0
<i>Total Other Financing Sources (Uses)</i>	<u>40,810</u>	<u>0</u>	<u>0</u>	<u>(40,810)</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	18,937	2,134	13,366	(21,832)	866
Fund Balances (Deficit) Beginning of Year	<u>222,812</u>	<u>6,405</u>	<u>62,708</u>	<u>268,566</u>	<u>2,794</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$241,749</u>	<u>\$8,539</u>	<u>\$76,074</u>	<u>\$246,734</u>	<u>\$3,660</u>

<u>Law Enforcement</u>	<u>Legal Aid Society</u>	<u>Senior Citizens Levy</u>	<u>Felony Delinquent Care and Custody</u>	<u>Drug Law Enforcement</u>	<u>Indigent Guardianship</u>	<u>Victim of Criminals</u>	<u>Sheriff Commissary</u>
\$0	\$0	\$779,178	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	115	0	0	0	10,292	0	593,423
0	0	0	0	0	0	0	0
15,353	0	0	0	1,746	0	0	0
0	0	75,382	139,669	0	0	83,404	0
0	0	0	0	0	0	0	0
0	0	1,740	0	0	0	0	0
14,395	0	0	0	0	0	0	0
0	0	4,751	1,161	0	0	0	236
<u>29,748</u>	<u>115</u>	<u>861,051</u>	<u>140,830</u>	<u>1,746</u>	<u>10,292</u>	<u>83,404</u>	<u>593,659</u>
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
25,092	0	0	155,067	2,500	0	99,924	508,288
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	913,624	0	0	10,677	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>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>25,092</u>	<u>0</u>	<u>913,624</u>	<u>155,067</u>	<u>2,500</u>	<u>10,677</u>	<u>99,924</u>	<u>508,288</u>
<u>4,656</u>	<u>115</u>	<u>(52,573)</u>	<u>(14,237)</u>	<u>(754)</u>	<u>(385)</u>	<u>(16,520)</u>	<u>85,371</u>
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	582	0	0	0	18,088	0
0	0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>582</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>18,088</u>	<u>0</u>
4,656	115	(51,991)	(14,237)	(754)	(385)	1,568	85,371
<u>168,129</u>	<u>1,082</u>	<u>347,402</u>	<u>99,115</u>	<u>22,846</u>	<u>5,473</u>	<u>19,415</u>	<u>34,557</u>
<u>\$172,785</u>	<u>\$1,197</u>	<u>\$295,411</u>	<u>\$84,878</u>	<u>\$22,092</u>	<u>\$5,088</u>	<u>\$20,983</u>	<u>\$119,928</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, 2019

	Children Services Christmas	Mental Health Levy	Sheriff Levy	Motor Vehicle and Gasoline Tax	Law Library Resources
Revenues					
Property Taxes	\$0	\$1,328,909	\$557,163	\$0	\$0
Lodging Taxes	0	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	479,476	0
Charges for Services	0	0	0	0	0
Licenses and Permits	0	0	0	4,875	0
Fines and Forfeitures	0	0	0	47,133	108,788
Intergovernmental	0	117,429	42,336	5,912,640	0
Interest	0	0	0	12,356	0
Payments in Lieu of Taxes	0	3,240	1,534	0	0
Contributions and Donations	10,883	0	0	4,077	0
Other	0	0	3,188	14,043	60
<i>Total Revenues</i>	<u>10,883</u>	<u>1,449,578</u>	<u>604,221</u>	<u>6,474,600</u>	<u>108,848</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	62,016
Public Safety	0	0	528,964	0	0
Public Works	0	0	0	5,769,265	0
Health	0	0	0	0	0
Human Services	8,605	0	0	0	0
Community and Economic Development	0	0	0	0	0
Capital Outlay	0	0	0	64,895	0
Intergovernmental	0	1,447,682	0	0	0
Debt Service:					
Principal Retirement	0	0	0	166,568	0
Interest and Fiscal Charges	0	0	0	23,110	0
Bond Issuance Costs	0	0	0	0	0
<i>Total Expenditures</i>	<u>8,605</u>	<u>1,447,682</u>	<u>528,964</u>	<u>6,023,838</u>	<u>62,016</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,278</u>	<u>1,896</u>	<u>75,257</u>	<u>450,762</u>	<u>46,832</u>
Other Financing Sources (Uses)					
Refunding Bonds Issued	0	0	0	0	0
OWDA Loans Issued	0	0	0	0	0
Proceeds from the Sale of Capital Assets	0	0	0	17,325	0
Transfers In	0	0	0	200,000	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0
Transfers Out	0	0	0	(607,656)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(390,331)</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	2,278	1,896	75,257	60,431	46,832
Fund Balances (Deficit) Beginning of Year	<u>138,657</u>	<u>39,075</u>	<u>349,853</u>	<u>1,546,543</u>	<u>112,068</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$140,935</u>	<u>\$40,971</u>	<u>\$425,110</u>	<u>\$1,606,974</u>	<u>\$158,900</u>

Juvenile Detention	Concealed Weapon	Wireless 911	OPOTA- CPT	Brandywine Loop Extension	Lodging Excise Tax	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$0	\$0	\$3,314,465
0	0	0	0	0	238,572	238,572
0	0	0	0	0	0	479,476
0	0	0	0	0	0	2,628,999
0	53,534	0	0	0	0	202,159
0	0	0	0	0	0	398,869
0	0	176,447	0	0	0	9,965,814
0	0	0	0	2,298	0	45,050
0	0	0	0	90,686	0	229,159
0	0	0	0	0	0	47,511
0	378	750	0	0	0	137,059
<u>0</u>	<u>53,912</u>	<u>177,197</u>	<u>0</u>	<u>92,984</u>	<u>238,572</u>	<u>17,687,133</u>
0	0	0	0	0	0	928,560
4,095	0	0	0	0	0	326,664
0	74,398	112,466	8,413	0	0	2,311,080
0	0	0	0	0	0	6,933,082
0	0	0	0	0	0	972,047
0	0	0	0	0	0	4,090,626
0	0	0	0	0	247,490	247,490
0	0	0	0	0	0	64,895
0	0	0	0	0	0	1,447,682
0	0	0	0	40,000	0	473,421
0	0	0	0	23,780	0	48,891
0	0	0	0	7,198	0	7,198
<u>4,095</u>	<u>74,398</u>	<u>112,466</u>	<u>8,413</u>	<u>70,978</u>	<u>247,490</u>	<u>17,851,636</u>
<u>(4,095)</u>	<u>(20,486)</u>	<u>64,731</u>	<u>(8,413)</u>	<u>22,006</u>	<u>(8,918)</u>	<u>(164,503)</u>
0	0	0	0	499,900	0	499,900
0	0	0	0	0	0	264,688
0	0	0	0	0	0	17,325
0	0	0	0	0	0	1,656,306
0	0	0	0	(495,000)	0	(495,000)
0	0	0	0	0	0	(685,940)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,900</u>	<u>0</u>	<u>1,257,279</u>
<u>(4,095)</u>	<u>(20,486)</u>	<u>64,731</u>	<u>(8,413)</u>	<u>26,906</u>	<u>(8,918)</u>	<u>1,092,776</u>
<u>23,286</u>	<u>36,215</u>	<u>192,833</u>	<u>55,758</u>	<u>171,684</u>	<u>59,467</u>	<u>11,506,559</u>
<u>\$19,191</u>	<u>\$15,729</u>	<u>\$257,564</u>	<u>\$47,345</u>	<u>\$198,590</u>	<u>\$50,549</u>	<u>\$12,599,335</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, 2019

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$31,500	\$40,773	\$9,273
Licenses and Permits	123,300	121,341	(1,959)
Fines and Forfeitures	1,200	287	(913)
Contributions and Donations	4,000	18,081	14,081
Other	0	918	918
<i>Total Revenues</i>	<u>160,000</u>	<u>181,400</u>	<u>21,400</u>
Expenditures			
Current:			
Health			
Animal Control			
Salaries and Wages	108,140	108,140	0
Fringe Benefits	45,726	31,013	14,713
Contractual Services	43,757	39,830	3,927
Materials and Supplies	18,711	18,237	474
Capital Outlay	39,435	35,095	4,340
Other	3,100	2,980	120
<i>Total Expenditures</i>	<u>258,869</u>	<u>235,295</u>	<u>23,574</u>
<i>Net Change in Fund Balance</i>	(98,869)	(53,895)	44,974
Fund Balance Beginning of Year	188,726	188,726	0
Prior Year Encumbrances Appropriated	<u>1,633</u>	<u>1,633</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$91,490</u></u>	<u><u>\$136,464</u></u>	<u><u>\$44,974</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, 2019

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$405,000	\$335,783	(\$69,217)
Intergovernmental	2,372,500	2,287,247	(85,253)
Other	18,000	15,185	(2,815)
<i>Total Revenues</i>	<u>2,795,500</u>	<u>2,638,215</u>	<u>(157,285)</u>
Expenditures			
Current:			
Human Services			
Child Support Enforcement			
Salaries and Wages	1,700,000	1,638,532	61,468
Fringe Benefits	830,971	770,026	60,945
Contractual Services	794,907	747,104	47,803
Materials and Supplies	52,606	41,594	11,012
Capital Outlay	31,103	3,420	27,683
Other	40,000	1,955	38,045
<i>Total Human Services</i>	<u>3,449,587</u>	<u>3,202,631</u>	<u>246,956</u>
Debt Service:			
Principal Retirement	2,165	2,165	0
Interest and Fiscal Charges	2,001	2,001	0
<i>Total Debt Service</i>	<u>4,166</u>	<u>4,166</u>	<u>0</u>
<i>Total Expenditures</i>	<u>3,453,753</u>	<u>3,206,797</u>	<u>246,956</u>
<i>Excess of Revenues Under Expenditures</i>	(658,253)	(568,582)	89,671
Other Financing Source			
Transfers In	600,000	600,000	0
<i>Net Change in Fund Balance</i>	(58,253)	31,418	89,671
Fund Balance Beginning of Year	67,818	67,818	0
Prior Year Encumbrances Appropriated	58,252	58,252	0
<i>Fund Balance End of Year</i>	<u><u>\$67,817</u></u>	<u><u>\$157,488</u></u>	<u><u>\$89,671</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, 2019

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$100	\$3	(\$97)
Contributions and Donations	100	75	(25)
<i>Total Revenues</i>	200	78	(122)
Expenditures			
<i>Total Expenditures</i>	0	0	0
<i>Net Change in Fund Balance</i>	200	78	(122)
Fund Balance Beginning of Year	123	123	0
<i>Fund Balance End of Year</i>	<u>\$323</u>	<u>\$201</u>	<u>(\$122)</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, 2019

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$924,100	\$1,050,739	\$126,639
Fines and Forfeitures	200	100	(100)
Other	600	2,837	2,237
<i>Total Revenues</i>	<u>924,900</u>	<u>1,053,676</u>	<u>128,776</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
County Auditor			
Salaries and Wages	333,000	326,830	6,170
Fringe Benefits	156,321	150,477	5,844
Contractual Services	783,400	212,891	570,509
Materials and Supplies	12,472	3,356	9,116
Capital Outlay	45,000	3,440	41,560
<i>Total Expenditures</i>	<u>1,330,193</u>	<u>696,994</u>	<u>633,199</u>
<i>Net Change in Fund Balance</i>	(405,293)	356,682	761,975
Fund Balance Beginning of Year	2,139,583	2,139,583	0
Prior Year Encumbrances Appropriated	23,793	23,793	0
<i>Fund Balance End of Year</i>	<u><u>\$1,758,083</u></u>	<u><u>\$2,520,058</u></u>	<u><u>\$761,975</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, 2019

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Payments in Lieu of Taxes	\$130,533	\$130,533	\$0
Expenditures			
Current:			
Public Works			
Redevelopment Tax Equivalent			
Contractual Services	845,539	845,539	0
<i>Excess of Revenues Under Expenditures</i>	(715,006)	(715,006)	0
Other Financing Source			
Transfers In	715,006	715,006	0
<i>Net Change in Fund Balance</i>	0	0	0
Fund Balance Beginning of Year	0	0	0
<i>Fund Balance 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
Miscellaneous Federal Grants Fund
For the Year Ended December 31, 2019

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$555,482	\$277,046	(\$278,436)
Interest	0	221	221
Other	2,517	2,870	353
<i>Total Revenues</i>	<u>557,999</u>	<u>280,137</u>	<u>(277,862)</u>
Expenditures			
Current:			
Public Safety			
Miscellaneous Federal Grants			
Salaries and Wages	86,500	84,926	1,574
Fringe Benefits	56,310	36,056	20,254
Contractual Services	77,521	18,619	58,902
Materials and Supplies	201,036	148,363	52,673
Capital Outlay	235,959	17,598	218,361
Other	3,000	2,407	593
<i>Total Expenditures</i>	<u>660,326</u>	<u>307,969</u>	<u>352,357</u>
<i>Excess of Revenues Under Expenditures</i>	(102,327)	(27,832)	74,495
Other Financing Source			
Transfers In	81,820	81,820	0
<i>Net Change in Fund Balance</i>	(20,507)	53,988	74,495
Fund Balance Beginning of Year	33,987	33,987	0
Prior Year Encumbrances Appropriated	2,954	2,954	0
<i>Fund Balance End of Year</i>	<u><u>\$16,434</u></u>	<u><u>\$90,929</u></u>	<u><u>\$74,495</u></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, 2019

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$5,000	\$2,526	(\$2,474)
Other	0	40	40
<i>Total Revenues</i>	<u>5,000</u>	<u>2,566</u>	<u>(2,434)</u>
Expenditures			
Current:			
General Government - Judicial			
Domestic Relations Court			
Salaries and Wages	5,000	1,800	3,200
Fringe Benefits	832	660	172
<i>Total Expenditures</i>	<u>5,832</u>	<u>2,460</u>	<u>3,372</u>
<i>Net Change in Fund Balance</i>	(832)	106	938
Fund Balance Beginning of Year	<u>11,690</u>	<u>11,690</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$10,858</u></u>	<u><u>\$11,796</u></u>	<u><u>\$938</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, 2019

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$350,000	\$205,272	(\$144,728)
Other	52,000	56,664	4,664
<i>Total Revenues</i>	<u>402,000</u>	<u>261,936</u>	<u>(140,064)</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
DRETAC			
Salaries and Wages	161,467	132,018	29,449
Fringe Benefits	47,515	37,938	9,577
Contractual Services	135,949	89,338	46,611
Materials and Supplies	500	0	500
Capital Outlay	1,000	0	1,000
Other	33,000	2,347	30,653
<i>Total Expenditures</i>	<u>379,431</u>	<u>261,641</u>	<u>117,790</u>
<i>Net Change in Fund Balance</i>	22,569	295	(22,274)
Fund Balance Beginning of Year	552,592	552,592	0
Prior Year Encumbrances Appropriated	<u>3,377</u>	<u>3,377</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$578,538</u></u>	<u><u>\$556,264</u></u>	<u><u>(\$22,274)</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, 2019

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$236,033	\$71,636	(\$164,397)
Expenditures			
Current:			
Public Safety			
Homeland Security			
Salaries and Wages	9,749	1,945	7,804
Fringe Benefits	18,740	6,715	12,025
Contractual Services	115,507	55,615	59,892
Materials and Supplies	56,850	0	56,850
Capital Outlay	25,000	0	25,000
<i>Total Expenditures</i>	225,846	64,275	161,571
<i>Excess of Revenues Over Expenditures</i>	10,187	7,361	(2,826)
Other Financing Source (Use)			
Advances In	0	75,000	75,000
Advances Out	0	(16,000)	(16,000)
<i>Total Other Financing Source (Use)</i>	0	59,000	59,000
<i>Net Change in Fund Balance</i>	10,187	66,361	56,174
Fund Balance Beginning of Year	3,323	3,323	0
Prior Year Encumbrances Appropriated	2,490	2,490	0
<i>Fund Balance End of Year</i>	\$16,000	\$72,174	\$56,174

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, 2019

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$20,000	\$69,218	\$49,218
Expenditures			
Current:			
Human Services			
Juvenile IV-E Reimbursement			
Contractual Services	50,000	28,670	21,330
<i>Net Change in Fund Balance</i>	(30,000)	40,548	70,548
Fund Balance Beginning of Year	249,965	249,965	0
<i>Fund Balance End of Year</i>	\$219,965	\$290,513	\$70,548

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, 2019

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$560,000	\$648,457	\$88,457
Charges for Services	50,000	36,347	(13,653)
Intergovernmental	148,650	112,654	(35,996)
Payments in Lieu of Taxes	0	1,426	1,426
Other	0	3,132	3,132
<i>Total Revenues</i>	<u>758,650</u>	<u>802,016</u>	<u>43,366</u>
Expenditures			
Current:			
Health			
Tuberculosis Clinic			
Salaries and Wages	325,000	283,562	41,438
Fringe Benefits	107,000	99,469	7,531
Contractual Services	200,355	160,410	39,945
Materials and Supplies	335,000	312,866	22,134
Capital Outlay	15,600	10,106	5,494
Other	18,500	18,351	149
<i>Total Expenditures</i>	<u>1,001,455</u>	<u>884,764</u>	<u>116,691</u>
<i>Net Change in Fund Balance</i>	(242,805)	(82,748)	160,057
Fund Balance Beginning of Year	1,477,223	1,477,223	0
Prior Year Encumbrances Appropriated	<u>28,955</u>	<u>28,955</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,263,373</u></u>	<u><u>\$1,423,430</u></u>	<u><u>\$160,057</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, 2019

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$1,304,400	\$414,442	(\$889,958)
Other	27,937	25,425	(2,512)
<i>Total Revenues</i>	<u>1,332,337</u>	<u>439,867</u>	<u>(892,470)</u>
Expenditures			
Current:			
Public Works			
Block Grants			
Salaries and Wages	81,988	53,479	28,509
Fringe Benefits	31,690	24,600	7,090
Contractual Services	1,220,612	239,549	981,063
Materials and Supplies	9,944	8,027	1,917
<i>Total Public Works</i>	<u>1,344,234</u>	<u>325,655</u>	<u>1,018,579</u>
Debt Service:			
Principal Retirement	0	264,688	(264,688)
<i>Total Expenditures</i>	<u>1,344,234</u>	<u>590,343</u>	<u>753,891</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(11,897)</u>	<u>(150,476)</u>	<u>(138,579)</u>
Other Financing Sources (Use)			
OWDA Loans Issued	316,000	264,688	(51,312)
Advances In	0	123,025	123,025
Advances Out	0	(189,500)	(189,500)
<i>Total Other Financing Sources (Use)</i>	<u>316,000</u>	<u>198,213</u>	<u>(117,787)</u>
<i>Net Change in Fund Balance</i>	304,103	47,737	(256,366)
Fund Balance Beginning of Year	100,368	100,368	0
Prior Year Encumbrances Appropriated	3,593	3,593	0
<i>Fund Balance End of Year</i>	<u><u>\$408,064</u></u>	<u><u>\$151,698</u></u>	<u><u>(\$256,366)</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, 2019

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$222,400	\$229,140	\$6,740
Fines and Forfeitures	117,000	140,065	23,065
Intergovernmental	216,285	119,405	(96,880)
Interest	7,500	30,232	22,732
Other	0	3,607	3,607
<i>Total Revenues</i>	<u>563,185</u>	<u>522,449</u>	<u>(40,736)</u>
Expenditures			
Current:			
General Government - Judicial			
County Courts			
Salaries and Wages	178,335	72,547	105,788
Fringe Benefits	53,382	20,853	32,529
Contractual Services	211,656	96,603	115,053
Materials and Supplies	188,058	37,150	150,908
Capital Outlay	538,693	120,321	418,372
Other	13,881	1,376	12,505
<i>Total Expenditures</i>	<u>1,184,005</u>	<u>348,850</u>	<u>835,155</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(620,820)	173,599	794,419
Other Financing Use			
Transfers Out	(37,474)	(37,474)	0
<i>Net Change in Fund Balance</i>	(658,294)	136,125	794,419
Fund Balance Beginning of Year	2,345,261	2,345,261	0
Prior Year Encumbrances Appropriated	<u>301,216</u>	<u>301,216</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,988,183</u></u>	<u><u>\$2,782,602</u></u>	<u><u>\$794,419</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, 2019

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$250,827	\$250,827	\$0
Expenditures			
Current:			
Public Safety			
Community Correction			
Salaries and Wages	205,048	204,608	440
Fringe Benefits	43,253	43,192	61
Contractual Services	3,004	1,350	1,654
Materials and Supplies	3,198	93	3,105
Other	501	501	0
<i>Total Expenditures</i>	<u>255,004</u>	<u>249,744</u>	<u>5,260</u>
<i>Net Change in Fund Balance</i>	(4,177)	1,083	5,260
Fund Balance Beginning of Year	<u>4,177</u>	<u>4,177</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$5,260</u></u>	<u><u>\$5,260</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, 2019

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$120,000	\$151,837	\$31,837
Other	0	1,814	1,814
<i>Total Revenues</i>	<u>120,000</u>	<u>153,651</u>	<u>33,651</u>
Expenditures			
Current:			
Public Safety			
Electronic Monitor			
Salaries and Wages	94,803	94,803	0
Fringe Benefits	31,286	26,742	4,544
Materials and Supplies	96,529	89,484	7,045
Other	195	0	195
<i>Total Expenditures</i>	<u>222,813</u>	<u>211,029</u>	<u>11,784</u>
<i>Excess of Revenues Under Expenditures</i>	(102,813)	(57,378)	45,435
Other Financing Source			
Transfers In	0	40,810	40,810
<i>Net Change in Fund Balance</i>	(102,813)	(16,568)	86,245
Fund Balance Beginning of Year	218,147	218,147	0
Prior Year Encumbrances Appropriated	2,798	2,798	0
<i>Fund Balance End of Year</i>	<u><u>\$118,132</u></u>	<u><u>\$204,377</u></u>	<u><u>\$86,245</u></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, 2019

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$27,000	\$19,827	(\$7,173)
Expenditures			
Current:			
Health			
Marriage License			
Contractual Services	27,000	19,827	7,173
<i>Net Change in Fund Balance</i>	0	0	0
Fund Balance Beginning of Year	0	0	0
<i>Fund Balance 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, 2019

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$15,000	\$14,267	(\$733)
Expenditures			
Current:			
Public Safety			
Political Subdivision Housing			
Contractual Services	15,000	0	15,000
<i>Net Change in Fund Balance</i>	0	14,267	14,267
Fund Balance Beginning of Year	61,807	61,807	0
<i>Fund Balance End of Year</i>	<u>\$61,807</u>	<u>\$76,074</u>	<u>\$14,267</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, 2019

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$18,000	\$26,832	\$8,832
Intergovernmental	20,600	15,549	(5,051)
<i>Total Revenues</i>	<u>38,600</u>	<u>42,381</u>	<u>3,781</u>
Expenditures			
Current:			
Human Services			
Indigent Drivers Alcohol Treatment			
Contractual Services	30,066	23,959	6,107
Capital Outlay	15,000	0	15,000
<i>Total Expenditures</i>	<u>45,066</u>	<u>23,959</u>	<u>21,107</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(6,466)	18,422	24,888
Other Financing Use			
Transfers Out	(40,810)	(40,810)	0
<i>Net Change in Fund Balance</i>	(47,276)	(22,388)	24,888
Fund Balance Beginning of Year	255,728	255,728	0
Prior Year Encumbrances Appropriated	8,066	8,066	0
<i>Fund Balance End of Year</i>	<u><u>\$216,518</u></u>	<u><u>\$241,406</u></u>	<u><u>\$24,888</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, 2019

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$2,000	\$853	(\$1,147)
Expenditures			
Current:			
Public Safety			
Enforcement and Education			
Other	2,000	0	2,000
<i>Net Change in Fund Balance</i>	0	853	853
Fund Balance Beginning of Year	2,747	2,747	0
<i>Fund Balance End of Year</i>	<u>\$2,747</u>	<u>\$3,600</u>	<u>\$853</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, 2019

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$75,000	\$25,576	(\$49,424)
Contributions and Donations	20,000	14,395	(5,605)
<i>Total Revenues</i>	<u>95,000</u>	<u>39,971</u>	<u>(55,029)</u>
Expenditures			
Current:			
Public Safety			
Law Enforcement			
Contractual Services	3,500	228	3,272
Materials and Supplies	66,500	19,778	46,722
Other	25,000	5,086	19,914
<i>Total Expenditures</i>	<u>95,000</u>	<u>25,092</u>	<u>69,908</u>
<i>Net Change in Fund Balance</i>	0	14,879	14,879
Fund Balance Beginning of Year	<u>135,028</u>	<u>135,028</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$135,028</u></u>	<u><u>\$149,907</u></u>	<u><u>\$14,879</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, 2019

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$105	\$105	\$0
Expenditures			
Current:			
General Government - Judicial			
Legal Aid Society			
Salaries and Wages	105	0	105
<i>Net Change in Fund Balance</i>	0	105	105
Fund Balance Beginning of Year	1,063	1,063	0
<i>Fund Balance End of Year</i>	<u>\$1,063</u>	<u>\$1,168</u>	<u>\$105</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, 2019

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$705,000	\$778,230	\$73,230
Intergovernmental	77,000	75,382	(1,618)
Payments in Lieu of Taxes	2,000	1,740	(260)
Other	0	4,751	4,751
<i>Total Revenues</i>	<u>784,000</u>	<u>860,103</u>	<u>76,103</u>
Expenditures			
Current:			
Human Services			
Senior Citizens Levy			
Salaries and Wages	570,000	561,399	8,601
Fringe Benefits	249,300	242,536	6,764
Contractual Services	114,179	114,070	109
<i>Total Expenditures</i>	<u>933,479</u>	<u>918,005</u>	<u>15,474</u>
<i>Excess of Revenues Under Expenditures</i>	(149,479)	(57,902)	91,577
Other Financing Source			
Transfers In	0	582	582
<i>Net Change in Fund Balance</i>	(149,479)	(57,320)	92,159
Fund Balance Beginning of Year	338,430	338,430	0
<i>Fund Balance End of Year</i>	<u>\$188,951</u>	<u>\$281,110</u>	<u>\$92,159</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, 2019

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$214,451	\$142,168	(\$72,283)
Other	0	1,161	1,161
<i>Total Revenues</i>	<u>214,451</u>	<u>143,329</u>	<u>(71,122)</u>
Expenditures			
Current:			
Public Safety			
Specialized Probation			
Salaries and Wages	128,580	83,708	44,872
Fringe Benefits	62,177	39,500	22,677
Contractual Services	64,176	35,620	28,556
<i>Total Expenditures</i>	<u>254,933</u>	<u>158,828</u>	<u>96,105</u>
<i>Net Change in Fund Balance</i>	(40,482)	(15,499)	24,983
Fund Balance Beginning of Year	<u>96,756</u>	<u>96,756</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$56,274</u></u>	<u><u>\$81,257</u></u>	<u><u>\$24,983</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, 2019

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$5,000	\$1,746	(\$3,254)
Expenditures			
Current:			
Public Safety			
Drug Law Enforcement			
Other	5,000	2,500	2,500
<i>Net Change in Fund Balance</i>	0	(754)	(754)
Fund Balance Beginning of Year	22,846	22,846	0
<i>Fund Balance End of Year</i>	<u>\$22,846</u>	<u>\$22,092</u>	<u>(\$754)</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, 2019

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$12,000	\$10,690	(\$1,310)
Other	500	0	(500)
<i>Total Revenues</i>	12,500	10,690	(1,810)
Expenditures			
Current:			
Human Services			
Indigent Guardianship			
Contractual Services	12,500	10,677	1,823
<i>Net Change in Fund Balance</i>	0	13	13
Fund Balance Beginning of Year	2,148	2,148	0
<i>Fund Balance End of Year</i>	<u>\$2,148</u>	<u>\$2,161</u>	<u>\$13</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, 2019

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$83,400	\$79,168	(\$4,232)
Expenditures			
Current:			
Public Safety			
Victim of Criminals			
Salaries and Wages	97,234	96,086	1,148
Contractual Services	2,276	1,217	1,059
Materials and Supplies	3,217	2,043	1,174
<i>Total Expenditures</i>	102,727	99,346	3,381
<i>Excess of Revenues Under Expenditures</i>	(19,327)	(20,178)	(851)
Other Financing Source			
Transfers In	26,012	18,088	(7,924)
<i>Net Change in Fund Balance</i>	6,685	(2,090)	(8,775)
Fund Balance Beginning of Year	11,724	11,724	0
<i>Fund Balance End of Year</i>	<u>\$18,409</u>	<u>\$9,634</u>	<u>(\$8,775)</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, 2019

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$656,000	\$592,788	(\$63,212)
Other	0	236	236
<i>Total Revenues</i>	<u>656,000</u>	<u>593,024</u>	<u>(62,976)</u>
Expenditures			
Current:			
Public Safety			
Sheriff Commissary			
Salaries and Wages	29,500	8,463	21,037
Fringe Benefits	22,500	1,631	20,869
Contractual Services	266,000	206,503	59,497
Materials and Supplies	311,000	279,298	31,702
Capital Outlay	52,000	9,582	42,418
<i>Total Expenditures</i>	<u>681,000</u>	<u>505,477</u>	<u>175,523</u>
<i>Net Change in Fund Balance</i>	(25,000)	87,547	112,547
Fund Balance Beginning of Year	(15,890)	(15,890)	0
Prior Year Encumbrances Appropriated	<u>41,000</u>	<u>41,000</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$110</u></u>	<u><u>\$112,657</u></u>	<u><u>\$112,547</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, 2019

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Contributions and Donations	\$10,000	\$10,883	\$883
Expenditures			
Current:			
Human Services			
Children Services			
Materials and Supplies	20,947	14,432	6,515
<i>Net Change in Fund Balance</i>	(10,947)	(3,549)	7,398
Fund Balance Beginning of Year	138,503	138,503	0
Prior Year Encumbrances Appropriated	4,947	4,947	0
<i>Fund Balance End of Year</i>	<u>\$132,503</u>	<u>\$139,901</u>	<u>\$7,398</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, 2019

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$1,327,013	\$1,327,013	\$0
Intergovernmental	117,429	117,429	0
Payments in Lieu of Taxes	3,240	3,240	0
<i>Total Revenues</i>	1,447,682	1,447,682	0
Expenditures			
Intergovernmental			
Contractual Services	1,447,682	1,447,682	0
<i>Net Change in Fund Balance</i>	0	0	0
Fund Balance Beginning of Year	0	0	0
<i>Fund Balance 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, 2019

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$498,000	\$556,215	\$58,215
Intergovernmental	45,000	42,336	(2,664)
Payments in Lieu of Taxes	2,000	1,534	(466)
Other	0	3,188	3,188
<i>Total Revenues</i>	<u>545,000</u>	<u>603,273</u>	<u>58,273</u>
Expenditures			
Current:			
Public Safety			
Sheriff Department			
Salaries and Wages	362,000	351,663	10,337
Fringe Benefits	169,600	164,780	4,820
Contractual Services	13,400	11,301	2,099
<i>Total Expenditures</i>	<u>545,000</u>	<u>527,744</u>	<u>17,256</u>
<i>Net Change in Fund Balance</i>	0	75,529	75,529
Fund Balance Beginning of Year	<u>340,535</u>	<u>340,535</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$340,535</u></u>	<u><u>\$416,064</u></u>	<u><u>\$75,529</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, 2019

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Permissive Motor Vehicle License Tax	\$490,000	\$477,938	(\$12,062)
Licenses and Permits	2,950	4,875	1,925
Fines and Forfeitures	48,000	47,133	(867)
Intergovernmental	5,520,000	5,779,025	259,025
Interest	6,500	12,096	5,596
Contributions and Donations	4,077	4,077	0
Other	452,700	14,043	(438,657)
<i>Total Revenues</i>	<u>6,524,227</u>	<u>6,339,187</u>	<u>(185,040)</u>
Expenditures			
Current:			
Public Works			
Engineer			
Salaries and Wages	2,119,412	2,049,489	69,923
Fringe Benefits	870,141	851,962	18,179
Contractual Services	532,410	518,013	14,397
Materials and Supplies	2,762,787	2,289,966	472,821
Other	142,625	142,531	94
<i>Total Public Works</i>	<u>6,427,375</u>	<u>5,851,961</u>	<u>575,414</u>
Capital Outlay			
Capital Outlay	82,957	82,957	0
Debt Service:			
Principal Retirement	166,568	166,568	0
Interest and Fiscal Charges	23,110	23,110	0
<i>Total Debt Service</i>	<u>189,678</u>	<u>189,678</u>	<u>0</u>
<i>Total Expenditures</i>	<u>6,700,010</u>	<u>6,124,596</u>	<u>575,414</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(175,783)</u>	<u>214,591</u>	<u>390,374</u>
Other Financing Sources (Use)			
Transfers In	140,449	200,000	59,551
Proceeds from Sale of Capital Assets	17,000	17,325	325
Transfers Out	(629,997)	(607,656)	22,341
<i>Total Other Financing Sources (Use)</i>	<u>(472,548)</u>	<u>(390,331)</u>	<u>82,217</u>
<i>Net Change in Fund Balance</i>	(648,331)	(175,740)	472,591
Fund Balance Beginning of Year	654,990	654,990	0
Prior Year Encumbrances Appropriated	171,629	171,629	0
<i>Fund Balance End of Year</i>	<u>\$178,288</u>	<u>\$650,879</u>	<u>\$472,591</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, 2019

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$139,900	\$108,163	(\$31,737)
Other	100	60	(40)
<i>Total Revenues</i>	<u>140,000</u>	<u>108,223</u>	<u>(31,777)</u>
Expenditures			
Current:			
Judicial			
Law Library			
Salaries and Wages	6,760	6,760	0
Fringe Benefits	1,211	1,197	14
Contractual Services	200,826	139,984	60,842
Materials and Supplies	75	0	75
Capital Outlay	359	359	0
<i>Total Expenditures</i>	<u>209,231</u>	<u>148,300</u>	<u>60,931</u>
<i>Net Change in Fund Balance</i>	(69,231)	(40,077)	29,154
Fund Balance Beginning of Year	49,513	49,513	0
Prior Year Encumbrances Appropriated	<u>69,231</u>	<u>69,231</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$49,513</u></u>	<u><u>\$78,667</u></u>	<u><u>\$29,154</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, 2019

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
<i>Total Revenues</i>	\$0	\$0	\$0
Expenditures			
Current:			
General Government - Judicial			
Juvenile Court			
Capital Outlay	3,286	0	3,286
Other	20,000	4,095	15,905
<i>Total Expenditures</i>	23,286	4,095	19,191
<i>Net Change in Fund Balance</i>	(23,286)	(4,095)	19,191
Fund Balance Beginning of Year	23,286	23,286	0
<i>Fund Balance End of Year</i>	\$0	\$19,191	\$19,191

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, 2019

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$110,000	\$53,519	(\$56,481)
Other	0	378	378
<i>Total Revenues</i>	<u>110,000</u>	<u>53,897</u>	<u>(56,103)</u>
Expenditures			
Current:			
Public Safety			
Sheriff			
Salaries and Wages	42,900	35,182	7,718
Fringe Benefits	9,100	7,688	1,412
Contractual Services	39,711	18,469	21,242
Materials and Supplies	20,000	12,328	7,672
<i>Total Expenditures</i>	<u>111,711</u>	<u>73,667</u>	<u>38,044</u>
<i>Net Change in Fund Balance</i>	(1,711)	(19,770)	(18,059)
Fund Balance Beginning of Year	34,915	34,915	0
Prior Year Encumbrances Appropriated	<u>1,711</u>	<u>1,711</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$34,915</u></u>	<u><u>\$16,856</u></u>	<u><u>(\$18,059)</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, 2019

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$180,000	\$176,447	(\$3,553)
Other	0	750	750
<i>Total Revenues</i>	<u>180,000</u>	<u>177,197</u>	<u>(2,803)</u>
Expenditures			
Current:			
Public Safety			
911 Wireless Fund			
Salaries and Wages	58,500	54,321	4,179
Fringe Benefits	27,500	25,096	2,404
Contractual Services	95,517	36,326	59,191
<i>Total Expenditures</i>	<u>181,517</u>	<u>115,743</u>	<u>65,774</u>
<i>Net Change in Fund Balance</i>	(1,517)	61,454	62,971
Fund Balance Beginning of Year	192,078	192,078	0
Prior Year Encumbrances Appropriated	<u>1,517</u>	<u>1,517</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$192,078</u></u>	<u><u>\$255,049</u></u>	<u><u>\$62,971</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, 2019

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$20,000	\$0	(\$20,000)
Expenditures			
Current:			
Public Safety			
Sheriff Levy			
Contractual Services	20,000	8,413	11,587
<i>Net Change in Fund Balance</i>	0	(8,413)	(8,413)
Fund Balance Beginning of Year	55,758	55,758	0
<i>Fund Balance End of Year</i>	\$55,758	\$47,345	(\$8,413)

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, 2019

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$3,800	\$2,298	(\$1,502)
Payment in Lieu of Taxes	90,686	90,686	0
<i>Total Revenues</i>	<u>94,486</u>	<u>92,984</u>	<u>(1,502)</u>
Expenditures			
Debt Service:			
Principal Retirement	40,000	40,000	0
Interest and Fiscal Charges	25,599	23,780	1,819
Bond Issuance Costs	8,581	7,198	1,383
<i>Total Expenditures</i>	<u>74,180</u>	<u>70,978</u>	<u>3,202</u>
<i>Excess of Revenues Over Expenditures</i>	<u>20,306</u>	<u>22,006</u>	<u>1,700</u>
Other Financing Source (Use)			
Refunding Bonds Issued	505,000	499,900	(5,100)
Payment to Refunded Bond Escrow Agent	(495,000)	(495,000)	0
<i>Total Other Financing Source (Use)</i>	<u>10,000</u>	<u>4,900</u>	<u>(5,100)</u>
<i>Net Change in Fund Balance</i>	30,306	26,906	(3,400)
Fund Balance Beginning of Year	<u>171,684</u>	<u>171,684</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$201,990</u></u>	<u><u>\$198,590</u></u>	<u><u>(\$3,400)</u></u>

Muskingum County, Ohio
 Schedule of Revenues, Expenditures, and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Lodging Excise Tax Fund
 For the Year Ended December 31, 2019

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Lodging Taxes	\$241,772	\$241,772	\$0
Expenditures			
Current:			
Community and Economic Development			
Lodging Excise Tax			
Contractual Services	247,490	247,490	0
<i>Net Change in Fund Balance</i>	(5,718)	(5,718)	0
Fund Balance Beginning of Year	34,010	34,010	0
<i>Fund Balance End of Year</i>	\$28,292	\$28,292	\$0

NONMAJOR DEBT SERVICE FUNDS

The debt service funds are used to account for the accumulation of financial resources for, and the payment of, general long-term debt principal, interest, and related costs. The following are reported as nonmajor debt service funds:

Debt Service Fund - To account for rent monies from the Department of Job and Family Services, payments from the County Fairboard, and transfers from other governmental funds restricted for the retirement of County general obligation bonds and bond anticipation notes.

Special Assessment Debt Service Fund - To account for restricted special assessment revenue used for the repayment of OWDA and bonded special assessment debt.

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2019

	<u>Debt Service</u>	<u>Special Assessment Debt Service</u>	<u>Total Nonmajor Debt Service Funds</u>
Assets			
Equity in Pooled Cash and Cash Equivalents	\$233,141	\$23,557	\$256,698
Receivables:			
Special Assessments	0	144,518	144,518
Loans	<u>78,229</u>	<u>0</u>	<u>78,229</u>
<i>Total Assets</i>	<u>\$311,370</u>	<u>\$168,075</u>	<u>\$479,445</u>
Deferred Inflows of Resources			
Unavailable Revenue	<u>\$0</u>	<u>\$144,518</u>	<u>\$144,518</u>
Fund Balances			
Restricted to Debt Service	<u>311,370</u>	<u>23,557</u>	<u>334,927</u>
<i>Total Deferred Inflows of Resources and Fund Balances</i>	<u>\$311,370</u>	<u>\$168,075</u>	<u>\$479,445</u>

Muskingum County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2019

	<u>Debt Service</u>	<u>Special Assessment Debt Service</u>	<u>Total Nonmajor Debt Service Funds</u>
Revenues			
Special Assessments	\$0	\$17,830	\$17,830
Interest	929	4,784	5,713
Rent	18,482	0	18,482
<i>Total Revenues</i>	<u>19,411</u>	<u>22,614</u>	<u>42,025</u>
Expenditures			
Intergovernmental	30,000	0	30,000
Debt Service:			
Principal Retirement	953,580	22,477	976,057
Payment to Refunded Bond Escrow Agent	624,000	0	624,000
Interest and Fiscal Charges	104,182	8,283	112,465
Bond Issuance Costs	2,929	0	2,929
<i>Total Expenditures</i>	<u>1,714,691</u>	<u>30,760</u>	<u>1,745,451</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,695,280)</u>	<u>(8,146)</u>	<u>(1,703,426)</u>
Other Financing Sources (Use)			
Refunding Bonds Issued	202,000	0	202,000
Transfers In	1,596,464	16,584	1,613,048
Payment to Refunded Bond Escrow Agent	(200,000)	0	(200,000)
<i>Total Other Financing Sources (Use)</i>	<u>1,598,464</u>	<u>16,584</u>	<u>1,615,048</u>
<i>Net Change in Fund Balances</i>	(96,816)	8,438	(88,378)
Fund Balances Beginning of Year	<u>408,186</u>	<u>15,119</u>	<u>423,305</u>
<i>Fund Balances End of Year</i>	<u><u>\$311,370</u></u>	<u><u>\$23,557</u></u>	<u><u>\$334,927</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, 2019

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$33,750	\$0	(\$33,750)
Interest	1,550	929	(621)
Rent	17,498	18,482	984
<i>Total Revenues</i>	<u>52,798</u>	<u>19,411</u>	<u>(33,387)</u>
Expenditures			
Debt Service:			
Principal Retirement	953,580	953,580	0
Payment to Refunded Bond Escrow Agent	624,000	624,000	0
Interest and Fiscal Charges	104,932	104,182	750
Bond Issuance Costs	3,541	2,929	612
<i>Total Expenditures</i>	<u>1,686,053</u>	<u>1,684,691</u>	<u>1,362</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,633,255)</u>	<u>(1,665,280)</u>	<u>(32,025)</u>
Other Financing Sources (Use)			
Refunding Bonds Issued	205,000	202,000	(3,000)
Transfers In	1,561,955	1,596,464	34,509
Payment to Refunded Bond Escrow Agent	(200,000)	(200,000)	0
<i>Total Other Financing Sources (Use)</i>	<u>1,566,955</u>	<u>1,598,464</u>	<u>31,509</u>
<i>Net Change in Fund Balance</i>	(66,300)	(66,816)	(516)
Fund Balance Beginning of Year	<u>299,957</u>	<u>299,957</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$233,657</u></u>	<u><u>\$233,141</u></u>	<u><u>(\$516)</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, 2019

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Special Assessments	\$20,601	\$17,830	(\$2,771)
Interest	0	4,784	4,784
<i>Total Revenues</i>	<u>20,601</u>	<u>22,614</u>	<u>2,013</u>
Expenditures			
Debt Service:			
Principal Retirement	22,477	22,477	0
Interest and Fiscal Charges	8,283	8,283	0
<i>Total Expenditures</i>	<u>30,760</u>	<u>30,760</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(10,159)	(8,146)	2,013
Other Financing Source			
Transfers In	10,159	16,584	6,425
<i>Net Change in Fund Balance</i>	0	8,438	8,438
Fund Balance Beginning of Year	<u>15,119</u>	<u>15,119</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$15,119</u></u>	<u><u>\$23,557</u></u>	<u><u>\$8,438</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.

Kennel Building Fund - To account for contributions and donations restricted for improvements and additional construction costs of a kennel building.

Starlight Permanent Improvements Fund - To account for revenues received from an operating levy restricted for permanent improvements at the Starlight School.

North 7th Street Renovations Fund - To account for a local grant restricted for capital costs associated with renovations of an existing County-owned building.

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2019

	Highway	Kennel Building	Starlight Permanent Improvements	North 7th Street Renovations	Total Nonmajor Capital Projects Funds
Assets					
Equity in Pooled Cash and Cash Equivalents	\$160,969	\$19,693	\$857,201	\$2,945,618	\$3,983,481
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents	0	0	0	15,339	15,339
Intergovernmental Receivable	<u>1,116,255</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,116,255</u>
<i>Total Assets</i>	<u><u>\$1,277,224</u></u>	<u><u>\$19,693</u></u>	<u><u>\$857,201</u></u>	<u><u>\$2,960,957</u></u>	<u><u>\$5,115,075</u></u>
Liabilities					
Contracts Payable	\$1,214,128	\$0	\$0	\$423,954	\$1,638,082
Retainage Payable	<u>0</u>	<u>0</u>	<u>0</u>	<u>15,339</u>	<u>15,339</u>
<i>Total Liabilities</i>	<u>1,214,128</u>	<u>0</u>	<u>0</u>	<u>439,293</u>	<u>1,653,421</u>
Deferred Inflows of Resources					
Unavailable Revenue	<u>1,116,255</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,116,255</u>
Fund Balances					
Restricted to Capital Projects	0	19,693	857,201	2,521,664	3,398,558
Unassigned (Deficit)	<u>(1,053,159)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,053,159)</u>
<i>Total Fund Balances (Deficit)</i>	<u>(1,053,159)</u>	<u>19,693</u>	<u>857,201</u>	<u>2,521,664</u>	<u>2,345,399</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</i>	<u><u>\$1,277,224</u></u>	<u><u>\$19,693</u></u>	<u><u>\$857,201</u></u>	<u><u>\$2,960,957</u></u>	<u><u>\$5,115,075</u></u>

Muskingum County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2019

	Issue II	Highway	Kennel Building	Starlight Permanent Improvements	North 7th Street Renovations	Total Nonmajor Capital Projects Funds
Revenues						
Intergovernmental	\$1,216,298	\$2,922,891	\$0	\$0	\$3,100,000	\$7,239,189
Contributions and Donations	0	0	685	76,887	0	77,572
<i>Total Revenues</i>	<u>1,216,298</u>	<u>2,922,891</u>	<u>685</u>	<u>76,887</u>	<u>3,100,000</u>	<u>7,316,761</u>
Expenditures						
Current:						
Public Works	1,826,148	4,608,790	0	0	0	6,434,938
Human Services	0	0	0	3,105,530	0	3,105,530
Capital Outlay	0	0	0	0	578,336	578,336
<i>Total Expenditures</i>	<u>1,826,148</u>	<u>4,608,790</u>	<u>0</u>	<u>3,105,530</u>	<u>578,336</u>	<u>10,118,804</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(609,850)</u>	<u>(1,685,899)</u>	<u>685</u>	<u>(3,028,643)</u>	<u>2,521,664</u>	<u>(2,802,043)</u>
Other Financing Sources						
OPWC Loans Issued	114,106	0	0	0	0	114,106
Transfers In	491,433	348,105	0	3,250,000	0	4,089,538
<i>Total Other Financing Sources</i>	<u>605,539</u>	<u>348,105</u>	<u>0</u>	<u>3,250,000</u>	<u>0</u>	<u>4,203,644</u>
<i>Net Change in Fund Balances</i>	(4,311)	(1,337,794)	685	221,357	2,521,664	1,401,601
Fund Balances Beginning of Year	4,311	284,635	19,008	635,844	0	943,798
<i>Fund Balances (Deficit) End of Year</i>	<u>\$0</u>	<u>(\$1,053,159)</u>	<u>\$19,693</u>	<u>\$857,201</u>	<u>\$2,521,664</u>	<u>\$2,345,399</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, 2019

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$1,216,298	\$1,216,298	\$0
Expenditures			
Current:			
Public Works			
Issue II			
Capital Outlay	1,883,462	1,826,148	57,314
<i>Excess of Revenues Under Expenditures</i>	(667,164)	(609,850)	57,314
Other Financing Sources			
OWDA Loans Issued	114,106	114,106	0
Transfers In	552,524	491,433	(61,091)
<i>Total Other Financing Sources</i>	666,630	605,539	(61,091)
<i>Net Change in Fund Balance</i>	(534)	(4,311)	(3,777)
Fund Balance Beginning of Year	3,775	3,775	0
Prior Year Encumbrances Appropriated	536	536	0
<i>Fund Balance End of Year</i>	<u>\$3,777</u>	<u>\$0</u>	<u>(\$3,777)</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, 2019

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$4,042,491	\$2,922,891	(\$1,119,600)
Expenditures			
Current:			
Public Works			
Highway			
Contractual Services	41,523	28,350	13,173
Capital Outlay	4,641,182	3,532,691	1,108,491
<i>Total Expenditures</i>	<u>4,682,705</u>	<u>3,561,041</u>	<u>1,121,664</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(640,214)</u>	<u>(638,150)</u>	<u>2,064</u>
Other Financing Source			
Transfers In	<u>350,682</u>	<u>348,105</u>	<u>(2,577)</u>
<i>Net Change in Fund Balance</i>	(289,532)	(290,045)	(513)
Fund Balance Beginning of Year	275,583	275,583	0
Prior Year Encumbrances Appropriated	<u>13,949</u>	<u>13,949</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$0</u></u>	<u><u>(\$513)</u></u>	<u><u>(\$513)</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Kennel Building Fund
For the Year Ended December 31, 2019

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Contributions and Donations	\$12,000	\$685	(\$11,315)
Expenditures			
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	12,000	685	(11,315)
Fund Balance Beginning of Year	<u>19,008</u>	<u>19,008</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$31,008</u></u>	<u><u>\$19,693</u></u>	<u><u>(\$11,315)</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, 2019

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Contributions and Donations	\$0	\$76,887	\$76,887
Expenditures			
Current:			
Human Services			
Starlight Permanent Improvements			
Contractual Services	3,250,000	3,105,530	144,470
<i>Excess of Revenues Under Expenditures</i>	(3,250,000)	(3,028,643)	221,357
Other Financing Source			
Transfers In	3,000,000	3,250,000	250,000
<i>Net Change in Fund Balance</i>	(250,000)	221,357	471,357
Fund Balance Beginning of Year	635,844	635,844	0
<i>Fund Balance End of Year</i>	<u>\$385,844</u>	<u>\$857,201</u>	<u>\$471,357</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
North 7th Street Renovations Fund
For the Year Ended December 31, 2019

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$3,100,000	\$3,100,000	\$0
Expenditures			
Capital Outlay			
Health Department Building Renovation			
Capital Outlay	<u>3,100,000</u>	<u>3,100,000</u>	<u>0</u>
<i>Total Expenditures</i>	<u>3,100,000</u>	<u>3,100,000</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>

ENTERPRISE FUNDS

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, 2019

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$4,715,223	\$4,363,184	(\$352,039)
Tap-In Fees	310,000	293,922	(16,078)
Refunding Bonds Issued	1,690,000	1,676,400	(13,600)
Proceeds from OWDA Loans	939,478	498,293	(441,185)
Interest	12,800	7,707	(5,093)
Other	21,500	18,888	(2,612)
<i>Total Revenues</i>	<u>7,689,001</u>	<u>6,858,394</u>	<u>(830,607)</u>
Expenses			
Personal Services	617,918	585,225	32,693
Contractual Services	3,621,273	2,822,851	798,422
Materials and Supplies	249,244	238,122	11,122
Capital Outlay	119,000	27,517	91,483
Other Operating Expenses	10,000	10,000	0
Payment to Refunded Bond Escrow Agent	1,660,000	1,660,000	0
Debt Service:			
Principal Retirement	1,353,825	1,340,289	13,536
Payment to Refunded Bond Escrow Agent	58,000	58,000	0
Interest and Fiscal Charges	643,071	610,438	32,633
Issuance Costs	28,972	24,107	4,865
<i>Total Expenses</i>	<u>8,361,303</u>	<u>7,376,549</u>	<u>984,754</u>
<i>Excess of Revenues Under Expenses</i>	(672,302)	(518,155)	154,147
Transfers In	669,085	765,573	96,488
Transfers Out	(32,847)	(6,725)	26,122
<i>Net Change in Fund Equity</i>	(36,064)	240,693	276,757
Fund Equity Beginning of Year	3,405,192	3,405,192	0
Prior Year Encumbrances Appropriated	429,254	429,254	0
<i>Fund Equity End of Year</i>	<u>\$3,798,382</u>	<u>\$4,075,139</u>	<u>\$276,757</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, 2019

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$4,354,400	\$4,334,191	(\$20,209)
Tap-In Fees	140,000	160,236	20,236
Grants	4,102,186	1,035,682	(3,066,504)
Utility Deposits Received	18,500	15,000	(3,500)
Proceeds from OWDA Loans	5,141,622	2,349,957	(2,791,665)
Other	80,000	23,421	(56,579)
Other Non-Operating Revenues	30,000	37,276	7,276
<i>Total Revenues</i>	<u>13,866,708</u>	<u>7,955,763</u>	<u>(5,910,945)</u>
Expenses			
Personal Services	1,085,922	1,020,679	65,243
Contractual Services	6,698,471	2,627,176	4,071,295
Materials and Supplies	633,650	615,817	17,833
Capital Outlay	505,000	380,885	124,115
Other Operating Expenses	12,000	12,000	0
Utility Deposits Returned	2,425	2,425	0
Utility Deposits Applied	16,075	16,075	0
Debt Service:			
Principal Retirement	1,614,881	1,608,466	6,415
Payment to Refunded Bond Escrow Agent	58,000	58,000	0
Interest and Fiscal Charges	236,843	178,266	58,577
<i>Total Expenses</i>	<u>10,863,267</u>	<u>6,519,789</u>	<u>4,343,478</u>
<i>Excess of Revenues Over Expenses</i>	3,003,441	1,435,974	(1,567,467)
Advances Out	0	(65,000)	(65,000)
Transfers In	264,565	65,573	(198,992)
<i>Net Change in Fund Equity</i>	3,268,006	1,436,547	(1,831,459)
Fund Equity Beginning of Year	2,793,702	2,793,702	0
Prior Year Encumbrances Appropriated	844,676	844,676	0
<i>Fund Equity End of Year</i>	<u>\$6,906,384</u>	<u>\$5,074,925</u>	<u>(\$1,831,459)</u>

INTERNAL SERVICE FUNDS

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, 2019

	Self-Insurance Health	Self-Insurance Workers' Compensation	Totals
Assets			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$6,719,781	\$1,855,240	\$8,575,021
Receivables:			
Accounts	219,700	0	219,700
<i>Total Assets</i>	6,939,481	1,855,240	8,794,721
Liabilities			
Current Liabilities:			
Intergovernmental Payable	0	652	652
Claims Payable	1,190,331	0	1,190,331
<i>Total Liabilities</i>	1,190,331	652	1,190,983
Net Position			
Unrestricted	\$5,749,150	\$1,854,588	\$7,603,738

Muskingum County, Ohio
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2019

	Self-Insurance Health	Self-Insurance Workers' Compensation	Totals
Operating Revenues			
Charges for Services	\$11,188,384	\$0	\$11,188,384
Operating Expenses			
Contractual Services	1,529,287	0	1,529,287
Claims	8,029,677	(6,800)	8,022,877
<i>Total Operating Expenses</i>	<u>9,558,964</u>	<u>(6,800)</u>	<u>9,552,164</u>
<i>Change in Net Position</i>	1,629,420	6,800	1,636,220
Net Position Beginning of Year	<u>4,119,730</u>	<u>1,847,788</u>	<u>5,967,518</u>
<i>Net Position End of Year</i>	<u><u>\$5,749,150</u></u>	<u><u>\$1,854,588</u></u>	<u><u>\$7,603,738</u></u>

Muskingum County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2019

	Self-Insurance Health	Self-Insurance Workers' Compensation	Totals
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash Received from Transactions with Other Funds	\$11,187,587	\$0	\$11,187,587
Cash Payments for Goods and Services	(1,529,287)	0	(1,529,287)
Cash Payments for Claims	(8,076,113)	(17,948)	(8,094,061)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>1,582,187</u>	<u>(17,948)</u>	<u>1,564,239</u>
Cash and Cash Equivalents Beginning of Year	<u>5,137,594</u>	<u>1,873,188</u>	<u>7,010,782</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$6,719,781</u>	<u>\$1,855,240</u>	<u>\$8,575,021</u>
Reconciliation of Operating Income to Net Cash Provided by (Used for) Operating Activities			
Operating Income	\$1,629,420	\$6,800	\$1,636,220
Changes in Assets:			
Decrease in Accounts Receivable	57,792	0	57,792
Changes in Liabilities:			
Decrease in Intergovernmental Payable	0	(24,748)	(24,748)
Decrease in Claims Payable	(105,025)	0	(105,025)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$1,582,187</u>	<u>(\$17,948)</u>	<u>\$1,564,239</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, 2019

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$10,730,000	\$11,187,587	\$457,587
Expenses			
Contractual Services	2,054,456	1,538,061	516,395
Claims	9,899,139	8,982,906	916,233
<i>Total Expenses</i>	<u>11,953,595</u>	<u>10,520,967</u>	<u>1,432,628</u>
<i>Net Change in Fund Equity</i>	(1,223,595)	666,620	1,890,215
Fund Equity Beginning of Year	4,191,999	4,191,999	0
Prior Year Encumbrances Appropriated	<u>945,595</u>	<u>945,595</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$3,913,999</u></u>	<u><u>\$5,804,214</u></u>	<u><u>\$1,890,215</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, 2019

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
<i>Total Revenues</i>	\$0	\$0	\$0
Expenses			
Claims	453,000	17,948	435,052
<i>Net Change in Fund Equity</i>	(453,000)	(17,948)	435,052
Fund Equity at Beginning of Year	1,873,188	1,873,188	0
<i>Fund Equity at End of Year</i>	<u>\$1,420,188</u>	<u>\$1,855,240</u>	<u>\$435,052</u>

CUSTODIAL FUNDS

The custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund. These funds do not account for the County's own source revenue. The following is a description of the custodial funds:

Health Fund - To account for monies received and disbursed by the County as fiscal agent for the benefit of the Zanesville-Muskingum County General Health District, a legally separate entity.

ADAMH Board (Muskingum Area Board of Alcohol, Drug Addiction, and Mental Health Services) Fund - To account for monies received and disbursed by the County as fiscal agent for the Six County Alcohol, Drug Addiction, and Mental Health Board, a legally separate entity.

Other Fiscal Agent Fund - To account for monies received and disbursed by the County as fiscal agent for legally separate entities including Muskingum Families and Children First Council, Muskingum County Park Commission, Muskingum County Soil and Water Conservation District, and Zanesville-Muskingum County Port Authority.

Miscellaneous Judicial, Public Safety, and Human Services Fund - To account for various fines and fees received and disbursed through the courts for the benefit of others.

Undivided Tax Fund - To account for various taxes, assessments, and property tax allocations collected and distributed for the benefit of other governments.

Undivided State Monies Fund - To account for State undivided monies received and distributed by the County for the benefit of others.

Other Custodial Fund - To account for monies held by the County to be distributed for the benefit of others.

Muskingum County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2019

	Health	ADAMH	Other Fiscal Agent	Miscellaneous Judicial, Public Safety, and Human Services
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,733,268	\$9,050,544	\$1,485,491	\$0
Cash and Cash Equivalents in Segregated Accounts	0	0	0	1,215,692
Receivables:				
Intergovernmental	0	0	0	0
Accounts	0	0	0	613,499
Property Taxes	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0
<i>Total Assets</i>	<u>4,733,268</u>	<u>9,050,544</u>	<u>1,485,491</u>	<u>1,829,191</u>
Liabilities				
Intergovernmental Payable	30,129	4,689	4,533	622,130
Other Liabilities	21,395	3,330	3,217	0
<i>Total Liabilities</i>	<u>51,524</u>	<u>8,019</u>	<u>7,750</u>	<u>622,130</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Position				
Restricted for Individuals, Organizations, and Other Governments	<u>\$4,681,744</u>	<u>\$9,042,525</u>	<u>\$1,477,741</u>	<u>\$1,207,061</u>

(continued)

Muskingum County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds (Continued)
December 31, 2019

	Undivided Tax	Undivided State Monies	Other Custodial	Total
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,112,977	\$0	\$162,070	\$17,544,350
Cash and Cash Equivalents in Segregated Accounts	0	0	0	1,215,692
Receivables:				
Intergovernmental	116,631	4,106,698	0	4,223,329
Accounts	4,331,585	0	0	4,945,084
Property Taxes	86,710,703	0	0	86,710,703
Payments in Lieu of Taxes	52,526	0	0	52,526
<i>Total Assets</i>	<u>93,324,422</u>	<u>4,106,698</u>	<u>162,070</u>	<u>114,691,684</u>
Liabilities				
Intergovernmental Payable	2,229,608	4,106,698	162,070	7,159,857
Other Liabilities	0	0	0	27,942
<i>Total Liabilities</i>	<u>2,229,608</u>	<u>4,106,698</u>	<u>162,070</u>	<u>7,187,799</u>
Deferred Inflows of Resources				
Property Taxes	77,836,935	0	0	77,836,935
Payments in Lieu of Taxes	52,526	0	0	52,526
<i>Total Deferred Inflows of Resources</i>	<u>77,889,461</u>	<u>0</u>	<u>0</u>	<u>77,889,461</u>
Net Position				
Restricted for Individuals, Organizations, and Other Governments	<u>\$13,205,353</u>	<u>\$0</u>	<u>\$0</u>	<u>\$29,614,424</u>

Muskingum County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2019

	Health	ADAMH	Other Fiscal Agent	Miscellaneous Judicial, Public Safety, and Human Services
Additions				
Intergovernmental	\$0	\$0	\$0	\$0
Amounts Received As Fiscal Agent	6,408,463	9,484,105	2,184,367	0
Licenses, Permits, and Fees for Other Governments	0	0	0	11,630,982
Fines and Forfeitures for Other Governments	0	0	0	1,682,683
Property Tax Collections for Other Governments	0	0	0	0
Sheriff Sale Collections for Individuals, Organizations, and Other Governments	0	0	0	1,489,342
Amounts Received for Others	0	0	0	1,117,335
Miscellaneous	0	0	0	0
<i>Total Additions</i>	<u>6,408,463</u>	<u>9,484,105</u>	<u>2,184,367</u>	<u>15,920,342</u>
Deductions				
Distributions to the State of Ohio	0	0	0	963,487
Distributions as Fiscal Agent	9,038,798	8,807,817	2,389,895	0
Licenses, Permits, and Fees Distributions to Other Governments	0	0	0	11,630,659
Fines and Forfeitures Distributions to Other Governments	0	0	0	3,210,001
Distributions of State Funds to Other Governments	0	0	0	0
Property Tax Distributions to Other Governments	0	0	0	0
Distributions to Individuals	0	0	0	157,437
<i>Total Deductions</i>	<u>9,038,798</u>	<u>8,807,817</u>	<u>2,389,895</u>	<u>15,961,584</u>
<i>Change in Net Position</i>	(2,630,335)	676,288	(205,528)	(41,242)
Net Position Beginning of Year	<u>7,312,079</u>	<u>8,366,237</u>	<u>1,683,269</u>	<u>1,248,303</u>
<i>Net Position End of Year</i>	<u><u>\$4,681,744</u></u>	<u><u>\$9,042,525</u></u>	<u><u>\$1,477,741</u></u>	<u><u>\$1,207,061</u></u>

(continued)

Muskingum County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds (Continued)
For the Year Ended December 31, 2019

	Undivided Tax	Undivided State Monies	Other Custodial	Total
Additions				
Intergovernmental	\$254,620	\$8,007,020	\$76,282	\$8,337,922
Amounts Received As Fiscal Agent	0	0	0	18,076,935
Licenses, Permits, and Fees for Other Governments	469,663	0	397,648	12,498,293
Fines and Forfeitures for Other Governments	0	0	0	1,682,683
Property Tax Collections for Other Governments	73,743,101	0	0	73,743,101
Sheriff Sale Collections for Individuals, Organizations, and Other Governments	0	0	0	1,489,342
Amounts Received for Others	0	0	0	1,117,335
Miscellaneous	31,290	0	0	31,290
<i>Total Additions</i>	<u>74,498,674</u>	<u>8,007,020</u>	<u>473,930</u>	<u>116,976,901</u>
Deductions				
Distributions to the State of Ohio	0	0	0	963,487
Distributions as Fiscal Agent	0	0	0	20,236,510
Licenses, Permits, and Fees Distributions to Other Governments	31,113	0	397,679	12,059,451
Fines and Forfeitures Distributions to Other Governments	0	0	76,251	3,286,252
Distributions of State Funds to Other Governments	75,610	8,007,020	0	8,082,630
Property Tax Distributions to Other Governments	75,426,955	0	0	75,426,955
Distributions to Individuals	9,776	0	0	167,213
<i>Total Deductions</i>	<u>75,543,454</u>	<u>8,007,020</u>	<u>473,930</u>	<u>120,222,498</u>
<i>Change in Net Position</i>	(1,044,780)	0	0	(3,245,597)
Net Position Beginning of Year	<u>14,250,133</u>	<u>0</u>	<u>0</u>	<u>32,860,021</u>
<i>Net Position End of Year</i>	<u><u>\$13,205,353</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$29,614,424</u></u>

STATISTICAL SECTION

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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.

<u>Contents</u>	<u>Page(s)</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	S-2 - S-15
Revenue Capacity These schedules contain information to help the reader assess the County's most significant local revenue sources, sales taxes and property taxes.	S-16 - S-37
Debt Capacity 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.	S-38 - S-47
Economic and Demographic Information 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.	S-48 - S-49
Operating Information 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.	S-51 - S-65

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

Muskingum County, Ohio
Net Position by Component
Last Ten Years
(Accrual Basis of Accounting)

	2019	2018 (1)	2017 (1)	2016	2015
Governmental Activities					
Net Investment in Capital Assets	\$113,873,637	\$100,374,915	\$99,035,472	\$94,595,155	\$90,281,154
Restricted:					
Capital Projects	5,115,075	943,798	1,007,048	944,613	944,850
Debt Service	264,956	332,990	432,326	492,174	96,135
Road and Bridge Projects	3,662,239	3,507,415	3,654,153	3,620,504	3,403,614
County Home Program	0	0	0	0	0
Starlight School Program	14,071,668	20,058,548	23,539,243	26,758,146	27,163,092
Children Services Program	3,435,792	4,165,391	5,078,989	6,122,224	6,247,340
Public Assistance Program	773,069	697,382	881,139	620,267	595,553
Tuberculosis Clinic Program	1,701,901	1,638,498	1,584,755	1,478,734	1,365,211
Court Corrections	3,154,862	2,873,080	2,492,981	2,276,451	2,051,608
Community Development Program	499,899	661,605	32,415	681,843	627,823
Real Estate Assessment	2,503,556	2,128,038	2,070,697	2,215,435	2,337,665
Delinquent Real Estate Tax and Collection	548,768	538,835	523,392	524,427	385,849
Mental Health Program	257,542	266,214	282,505	279,164	362,199
Law Enforcement and Public Safety	1,227,408	897,220	399,579	355,946	328,930
Emergency 911	255,435	192,250	197,406	308,799	336,044
Senior Services	359,273	421,401	514,350	577,381	673,426
Other Purposes	1,838,042	1,725,173	2,346,097	2,350,047	2,400,548
Unrestricted (Deficit)	<u>(36,416,028)</u>	<u>(27,306,420)</u>	<u>(26,154,905)</u>	<u>(1,672,915)</u>	<u>8,892</u>
<i>Total Governmental Activities Net Position</i>	<u>117,127,094</u>	<u>114,116,333</u>	<u>117,917,642</u>	<u>142,528,395</u>	<u>139,609,933</u>
Business-Type-Activities					
Net Investment in Capital Assets	57,014,531	56,576,666	51,884,545	50,622,266	48,626,741
Restricted for Debt Service	0	0	0	0	0
Unrestricted	<u>5,019,938</u>	<u>3,588,340</u>	<u>3,828,692</u>	<u>3,624,544</u>	<u>4,533,650</u>
<i>Total Business-Type Activities Net Position</i>	<u>62,034,469</u>	<u>60,165,006</u>	<u>55,713,237</u>	<u>54,246,810</u>	<u>53,160,391</u>
Primary Government					
Net Investment in Capital Assets	170,888,168	156,951,581	150,920,017	145,217,421	138,907,895
Restricted	39,669,485	41,047,838	45,037,075	49,606,155	49,319,887
Unrestricted (Deficit) (3)	<u>(31,396,090)</u>	<u>(23,718,080)</u>	<u>(22,326,213)</u>	<u>1,951,629</u>	<u>4,542,542</u>
<i>Total Primary Government Net Position</i>	<u>\$179,161,563</u>	<u>\$174,281,339</u>	<u>\$173,630,879</u>	<u>\$196,775,205</u>	<u>\$192,770,324</u>

(1) Restated net position.

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

(3) 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.

Note: The County reported the impact of GASB Statement No. 75 beginning in 2017.

Note: The County reported the impact of GASB Statement No. 84 beginning in 2018.

2014 (1)	2013	2012 (1)	2011 (1) (2)	2010 (1)
\$88,070,601	\$86,771,393	\$85,723,050	\$83,557,999	\$80,698,922
1,250,857	1,766,637	1,719,504	1,947,166	2,579,452
69,276	72,819	67,826	93,590	128,417
3,503,601	3,404,962	3,302,057	3,347,390	4,310,965
0	0	0	3,664,698	2,890,304
27,717,285	25,576,661	23,152,485	19,471,349	16,117,511
7,128,493	7,359,753	7,373,705	7,380,057	6,509,496
228,459	255,179	0	0	0
1,396,390	1,414,526	1,199,415	1,139,562	1,189,198
1,815,191	1,779,065	1,617,646	0	0
627,361	395,001	770,973	456,036	1,497,385
2,043,127	1,728,011	1,363,677	1,272,123	1,367,538
216,021	78,803	182,310	125,672	151,836
329,620	296,328	347,516	343,231	309,741
300,207	292,909	368,662	424,937	453,810
438,431	401,233	380,978	306,414	502,884
615,693	571,370	589,508	505,288	419,503
2,447,801	2,282,691	2,514,922	3,631,913	3,263,631
(3,798,541)	18,482,292	15,497,843	10,198,655	10,017,936
134,399,873	152,929,633	146,172,077	137,866,080	132,408,529
46,613,223	45,045,389	44,167,503	37,369,088	38,570,209
0	0	0	95,010	64,830
5,418,522	6,395,391	7,550,243	12,622,712	11,126,841
52,031,745	51,440,780	51,717,746	50,086,810	49,761,880
134,683,824	131,816,782	129,890,553	120,927,087	119,269,131
50,127,813	47,675,948	44,951,184	44,204,436	41,756,501
1,619,981	24,877,683	23,048,086	22,821,367	21,144,777
\$186,431,618	\$204,370,413	\$197,889,823	\$187,952,890	\$182,170,409

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

	2019 (1)	2018	2017	2016	2015
<u>Program Revenues</u>					
Governmental Activities:					
Charges for Services:					
General Government:					
Legislative and Executive	\$4,342,478	\$4,262,706	\$4,214,121	\$4,203,307	\$4,303,887
Judicial	1,056,294	993,644	1,080,677	1,039,671	1,100,165
Public Safety	2,869,582	2,814,591	2,385,548	2,269,125	2,308,359
Public Works	589,852	121,248	129,592	175,538	174,649
Public Works - Intergovernmental	0	503,648	503,287	500,144	492,467
Health	604,584	565,748	420,196	427,589	491,613
Human Services	2,469,806	2,883,300	2,733,991	2,549,154	2,223,334
Subtotal Charges for Services	11,932,596	12,144,885	11,467,412	11,164,528	11,094,474
Operating Grants, Contributions, and Interest:					
General Government:					
Legislative and Executive	707,312	95,435	8,025	106,703	17,570
Judicial	890,561	657,007	591,893	619,229	590,707
Public Safety	1,158,063	925,355	1,319,944	1,258,057	1,421,859
Public Works	6,204,955	6,215,591	5,187,917	5,979,170	5,617,627
Public Works - Intergovernmental	0	0	0	0	0
Health	120,926	138,943	160,366	159,357	174,159
Health - Intergovernmental	117,381	119,449	120,472	71,498	213,170
Human Services	18,474,384	16,736,358	15,089,904	16,856,404	17,082,475
Subtotal Operating Grants, Contributions, and Interest	27,673,582	24,888,138	22,478,521	25,050,418	25,117,567
Capital Grants and Contributions:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	18,000	0
Public Safety	173,760	0	0	22,000	17,000
Public Works	9,330,806	1,552,709	4,723,085	5,013,898	2,413,379
Health	3,109,836	42,423	23,563	0	0
Human Services	76,887	3,000	0	0	0
Subtotal Capital Grants and Contributions	12,691,289	1,598,132	4,746,648	5,053,898	2,430,379
Total Governmental Activities					
<i>Program Revenues</i>	<u>52,297,467</u>	<u>38,631,155</u>	<u>38,692,581</u>	<u>41,268,844</u>	<u>38,642,420</u>
Business-Type Activities:					
Charges for Services:					
Sewer	4,393,850	4,376,259	4,411,684	4,183,990	4,328,224
Water	4,467,544	4,178,633	4,199,056	4,177,356	4,181,018
Subtotal Charges for Services	8,861,394	8,554,892	8,610,740	8,361,346	8,509,242
Capital Grants and Contributions:					
Sewer	156,978	110,153	79,603	526,526	366,669
Water	824,433	4,477,949	1,515,039	152,327	112,625
Subtotal Capital Grants and Contributions	981,411	4,588,102	1,594,642	678,853	479,294
Total Business-Type Activities					
<i>Program Revenues</i>	<u>9,842,805</u>	<u>13,142,994</u>	<u>10,205,382</u>	<u>9,040,199</u>	<u>8,988,536</u>
Total Primary Government					
<i>Program Revenues</i>	<u>62,140,272</u>	<u>51,774,149</u>	<u>48,897,963</u>	<u>50,309,043</u>	<u>47,630,956</u>

2014	2013	2012	2011	2010
\$4,139,284	\$4,125,933	\$4,189,463	\$4,425,087	\$3,866,507
1,072,759	1,128,298	1,540,628	1,464,879	1,431,338
1,728,475	2,207,981	1,674,033	1,910,934	1,688,528
137,049	219,700	363,971	274,145	316,028
481,018	478,052	470,935	467,416	470,739
378,746	517,329	443,454	466,787	392,007
2,675,811	2,444,168	3,390,200	3,999,565	3,477,583
<u>10,613,142</u>	<u>11,121,461</u>	<u>12,072,684</u>	<u>13,008,813</u>	<u>11,642,730</u>
9,940	10,235	105,929	26,735	12,158
645,944	389,577	285,658	286,156	352,514
1,067,287	1,260,395	1,226,767	1,605,674	1,987,067
5,758,041	5,443,736	5,725,908	5,085,491	5,986,663
0	0	0	0	0
87,249	225,214	132,602	141,231	179,657
223,421	198,510	247,488	292,765	422,404
17,340,271	16,873,385	16,913,933	17,964,159	20,602,094
<u>25,132,153</u>	<u>24,401,052</u>	<u>24,638,285</u>	<u>25,402,211</u>	<u>29,542,557</u>
0	0	11,195	0	12,755
0	0	0	0	0
4,100	0	0	15,000	10,590
2,560,448	2,244,457	2,775,213	3,661,140	2,687,249
5,400	0	0	0	0
0	0	30,545	4,285	7,320
<u>2,569,948</u>	<u>2,244,457</u>	<u>2,816,953</u>	<u>3,680,425</u>	<u>2,717,914</u>
<u>38,315,243</u>	<u>37,766,970</u>	<u>39,527,922</u>	<u>42,091,449</u>	<u>43,903,201</u>
4,339,411	3,826,693	4,440,771	4,045,853	3,965,398
4,141,441	3,856,728	3,947,121	3,709,276	3,521,022
<u>8,480,852</u>	<u>7,683,421</u>	<u>8,387,892</u>	<u>7,755,129</u>	<u>7,486,420</u>
726,052	108,294	42,044	1,369,992	5,362,166
643,578	211,923	774,992	325,309	71,270
<u>1,369,630</u>	<u>320,217</u>	<u>817,036</u>	<u>1,695,301</u>	<u>5,433,436</u>
<u>9,850,482</u>	<u>8,003,638</u>	<u>9,204,928</u>	<u>9,450,430</u>	<u>12,919,856</u>
<u>48,165,725</u>	<u>45,770,608</u>	<u>48,732,850</u>	<u>51,541,879</u>	<u>56,823,057</u>

(continued)

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

	2019	2018	2017	2016	2015
<u>Expenses</u>					
Governmental Activities:					
General Government:					
Legislative and Executive	\$12,021,106	\$11,094,697	\$11,392,209	\$13,061,992	\$8,650,321
Judicial	9,941,384	8,567,285	8,513,426	7,412,551	7,046,782
Public Safety	17,463,680	15,245,154	15,245,204	13,427,725	12,384,072
Public Works	7,354,925	8,640,037	8,828,133	7,381,074	8,509,582
Public Works - Intergovernmental	732,978	2,019,649	636,004	1,403,112	564,220
Health	1,533,333	1,215,909	1,422,273	1,365,266	1,445,554
Health - Intergovernmental	1,480,982	1,344,559	1,320,484	1,332,212	1,305,094
Human Services	36,281,128	33,234,472	31,786,315	29,447,772	28,995,665
Community and Economic Development	247,490	0	0	0	0
Interest and Fiscal Charges	247,299	211,237	235,152	253,425	311,173
<i>Total Governmental Activities Expenses</i>	<u>87,304,305</u>	<u>81,572,999</u>	<u>79,379,200</u>	<u>75,085,129</u>	<u>69,212,463</u>
Business-Type Activities:					
Sewer	5,008,254	5,053,665	4,490,948	4,213,235	4,447,101
Water	3,876,801	4,010,720	3,659,229	3,785,011	3,454,324
<i>Total Business-Type Activities Expenses</i>	<u>8,885,055</u>	<u>9,064,385</u>	<u>8,150,177</u>	<u>7,998,246</u>	<u>7,901,425</u>
<i>Total Primary Government Program Expenses</i>	<u>96,189,360</u>	<u>90,637,384</u>	<u>87,529,377</u>	<u>83,083,375</u>	<u>77,113,888</u>
Net (Expense) Revenue					
Governmental Activities	(35,006,838)	(42,941,844)	(40,686,619)	(33,816,285)	(30,570,043)
Business-Type Activities	957,750	4,078,609	2,055,205	1,041,953	1,087,111
<i>Total Primary Government Net Expense</i>	<u>(34,049,088)</u>	<u>(38,863,235)</u>	<u>(38,631,414)</u>	<u>(32,774,332)</u>	<u>(29,482,932)</u>

2014	2013	2012	2011	2010
\$9,121,598	\$9,528,192	\$9,880,631	\$11,299,400	\$10,556,466
7,011,756	6,784,134	6,503,597	6,579,201	6,314,627
12,024,820	11,652,808	11,557,031	11,485,089	12,277,179
8,030,892	7,570,726	8,176,610	9,245,923	7,772,558
541,924	391,595	442,920	765,623	610,092
1,349,586	1,288,009	1,416,721	1,493,122	1,384,312
1,252,020	1,275,657	1,350,575	1,309,950	1,376,193
28,144,364	27,078,645	29,716,789	30,669,642	32,352,933
0	0	0	0	0
348,330	383,780	658,069	549,992	567,813
<u>67,825,290</u>	<u>65,953,546</u>	<u>69,702,943</u>	<u>73,397,942</u>	<u>73,212,173</u>
4,489,405	4,304,749	4,360,094	5,176,037	3,790,920
4,096,589	4,058,230	4,023,353	3,698,531	3,541,499
<u>8,585,994</u>	<u>8,362,979</u>	<u>8,383,447</u>	<u>8,874,568</u>	<u>7,332,419</u>
76,411,284	74,316,525	78,086,390	82,272,510	80,544,592
(29,510,047)	(28,186,576)	(30,175,021)	(31,306,493)	(29,308,972)
1,264,488	(359,341)	821,481	575,862	5,587,437
<u>(28,245,559)</u>	<u>(28,545,917)</u>	<u>(29,353,540)</u>	<u>(30,730,631)</u>	<u>(23,721,535)</u>

(continued)

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

	2019	2018	2017	2016	2015
General Revenues and Other Changes in Net Position					
Governmental Activities:					
Property Taxes Levied for General Purposes	\$4,020,641	\$3,450,251	\$4,243,343	\$3,558,804	\$3,067,537
Property Taxes Levied for Public Safety	552,783	487,260	495,828	462,354	476,075
Property Taxes Levied for Health	1,962,302	1,770,350	1,799,984	1,783,292	1,650,059
Property Taxes Levied for Human Services	6,202,870	5,588,859	5,678,266	6,945,381	7,217,956
Sales Taxes, Levied for General Purposes	19,403,940	20,147,981	19,873,703	19,931,454	19,346,296
Lodging Taxes (1)	236,470	0	0	0	0
Grants and Entitlements not Restricted to Specific Programs	3,070,530	3,503,258	3,946,037	2,639,490	2,642,609
Gifts and Donations not Restricted to Specific Programs	0	0	0	0	0
Interest	2,456,800	1,483,776	945,061	523,870	652,918
Payments in Lieu of Taxes	345,100	319,932	335,225	317,436	445,375
Gain on Sale of Capital Assets	0	0	0	0	0
Miscellaneous	590,584	578,977	418,704	555,992	247,410
<i>Total Governmental Activities</i>	<u>38,842,020</u>	<u>37,330,644</u>	<u>37,736,151</u>	<u>36,718,073</u>	<u>35,746,235</u>
Business-Type Activities:					
Interest	7,707	0	0	0	0
Miscellaneous	79,585	67,415	60,616	61,140	75,403
<i>Total Business-Type Activities</i>	<u>87,292</u>	<u>67,415</u>	<u>60,616</u>	<u>61,140</u>	<u>75,403</u>
<i>Total Primary Government General Revenues</i>	<u>38,929,312</u>	<u>37,398,059</u>	<u>37,796,767</u>	<u>36,779,213</u>	<u>35,821,638</u>
Increase (Decrease) Before Transfers					
Governmental Activities	3,835,182	(5,611,200)	(2,950,468)	2,901,788	5,176,192
Business-Type Activities	1,045,042	4,146,024	2,115,821	1,103,093	1,162,514
<i>Total Primary Government Increase (Decrease) Before Transfers</i>	<u>4,880,224</u>	<u>(1,465,176)</u>	<u>(834,647)</u>	<u>4,004,881</u>	<u>6,338,706</u>
Transfers In (Out)					
Governmental Activities	(824,421)	(111,349)	(12,786)	16,674	33,868
Business-Type Activities	824,421	111,349	12,786	(16,674)	(33,868)
Increase (Decrease) After Transfers					
Governmental Activities	3,010,761	(5,722,549)	(2,963,254)	2,918,462	5,210,060
Business-Type Activities	1,869,463	4,257,373	2,128,607	1,086,419	1,128,646
<i>Total Primary Government Increase (Decrease) After Transfers</i>	<u>\$4,880,224</u>	<u>(\$1,465,176)</u>	<u>(\$834,647)</u>	<u>\$4,004,881</u>	<u>\$6,338,706</u>

(1) GASB 84 implemented for 2019.

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

Note: Expenses are first impacted by the implementation of GASB Statement No. 75 beginning in 2018.

2014	2013	2012	2011	2010
\$3,019,180	\$2,981,461	\$3,262,939	\$3,154,409	\$2,883,898
425,152	408,856	449,364	422,054	365,236
1,590,064	1,536,171	1,651,283	1,572,838	1,401,482
8,818,470	8,940,548	12,378,806	12,633,678	11,377,151
18,241,337	17,293,349	16,091,980	15,545,873	14,683,620
0	0	0	0	0
2,511,528	2,452,774	2,016,892	2,055,775	2,463,062
0	0	1,900,770	0	0
622,598	278,722	499,606	821,921	735,554
255,667	328,211	319,733	349,593	346,541
0	0	0	7,325	0
585,075	695,375	583,350	932,318	714,791
<u>36,069,071</u>	<u>34,915,467</u>	<u>39,154,723</u>	<u>37,495,784</u>	<u>34,971,335</u>
0	0	0	0	0
64,495	111,040	135,750	62,087	65,483
<u>64,495</u>	<u>111,040</u>	<u>135,750</u>	<u>62,087</u>	<u>65,483</u>
<u>36,133,566</u>	<u>35,026,507</u>	<u>39,290,473</u>	<u>37,557,871</u>	<u>35,036,818</u>
6,559,024	6,728,891	8,979,702	6,189,291	5,662,363
1,328,983	(248,301)	957,231	637,949	5,652,920
<u>7,888,007</u>	<u>6,480,590</u>	<u>9,936,933</u>	<u>6,827,240</u>	<u>11,315,283</u>
18,358	28,665	(673,705)	25,268	(33,068)
(18,358)	(28,665)	673,705	(25,268)	33,068
<u>6,577,382</u>	<u>6,757,556</u>	<u>8,305,997</u>	<u>6,214,559</u>	<u>5,629,295</u>
<u>1,310,625</u>	<u>(276,966)</u>	<u>1,630,936</u>	<u>612,681</u>	<u>5,685,988</u>
<u>\$7,888,007</u>	<u>\$6,480,590</u>	<u>\$9,936,933</u>	<u>\$6,827,240</u>	<u>\$11,315,283</u>

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<u>Program Revenues</u>					
Governmental Activities:					
General Government:					
Legislative and Executive	\$5,049,790	\$4,358,141	\$4,222,146	\$4,310,010	\$4,321,457
Judicial	1,946,855	1,650,651	1,672,570	1,676,900	1,707,872
Public Safety	4,201,405	3,739,946	3,705,492	3,549,182	3,730,218
Public Works	16,125,613	7,889,548	10,040,594	11,168,606	8,205,655
Public Works - Intergovernmental	0	503,648	503,287	500,144	492,467
Health	3,835,346	747,114	604,125	586,946	665,772
Health - Intergovernmental	117,381	119,449	120,472	71,498	213,170
Human Services	<u>21,021,077</u>	<u>19,622,658</u>	<u>17,823,895</u>	<u>19,405,558</u>	<u>19,305,809</u>
Total Governmental Activities	<u>52,297,467</u>	<u>38,631,155</u>	<u>38,692,581</u>	<u>41,268,844</u>	<u>38,642,420</u>
Business-Type Activities:					
Sewer	4,550,828	4,486,412	4,491,287	4,710,516	4,694,893
Water	<u>5,291,977</u>	<u>8,656,582</u>	<u>5,714,095</u>	<u>4,329,683</u>	<u>4,293,643</u>
Total Business-Type Activities	<u>9,842,805</u>	<u>13,142,994</u>	<u>10,205,382</u>	<u>9,040,199</u>	<u>8,988,536</u>
<i>Total Primary Government</i>	<u><u>\$62,140,272</u></u>	<u><u>\$51,774,149</u></u>	<u><u>\$48,897,963</u></u>	<u><u>\$50,309,043</u></u>	<u><u>\$47,630,956</u></u>

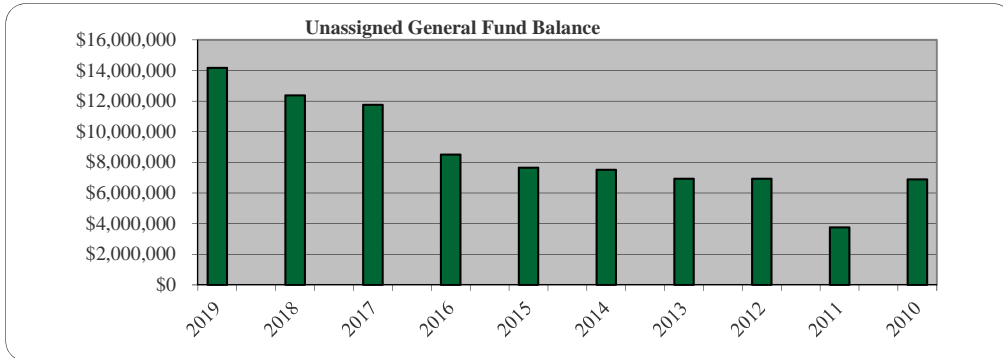
<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$4,149,224	\$4,136,168	\$4,306,587	\$4,451,822	\$3,891,420
1,718,703	1,517,875	1,826,286	1,751,035	1,783,852
2,799,862	3,468,376	2,900,800	3,531,608	3,686,185
8,455,538	7,907,893	8,865,092	9,020,776	8,989,940
481,018	478,052	470,935	467,416	470,739
471,395	742,543	576,056	608,018	571,664
223,421	198,510	247,488	292,765	422,404
<u>20,016,082</u>	<u>19,317,553</u>	<u>20,334,678</u>	<u>21,968,009</u>	<u>24,086,997</u>
<u>38,315,243</u>	<u>37,766,970</u>	<u>39,527,922</u>	<u>42,091,449</u>	<u>43,903,201</u>
5,065,463	3,934,987	4,482,815	5,415,845	9,327,564
<u>4,785,019</u>	<u>4,068,651</u>	<u>4,722,113</u>	<u>4,034,585</u>	<u>3,592,292</u>
<u>9,850,482</u>	<u>8,003,638</u>	<u>9,204,928</u>	<u>9,450,430</u>	<u>12,919,856</u>
<u>\$48,165,725</u>	<u>\$45,770,608</u>	<u>\$48,732,850</u>	<u>\$51,541,879</u>	<u>\$56,823,057</u>

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

	2019	2018 (2)	2017	2016	2015
General Fund					
Nonspendable	\$665,751	\$654,075	\$600,395	\$598,590	\$386,361
Committed	8,425	9,450	197,590	400	0
Assigned	7,828,867	9,220,489	7,712,591	7,363,659	7,278,150
Unassigned	<u>14,171,390</u>	<u>12,378,819</u>	<u>11,761,596</u>	<u>8,512,284</u>	<u>7,656,330</u>
<i>Total General Fund</i>	<u>22,674,433</u>	<u>22,262,833</u>	<u>20,272,172</u>	<u>16,474,933</u>	<u>15,320,841</u>
All Other Governmental Funds					
Nonspendable	827,527	886,848	984,228	833,482	891,527
Restricted	32,325,786	35,427,985	39,379,496	42,950,857	43,253,269
Committed	0	0	0	38,970	995,553
Unassigned (Deficit)	<u>(1,134,098)</u>	<u>(164,588)</u>	<u>(505,854)</u>	<u>(595,015)</u>	<u>(352,202)</u>
<i>Total All Other Governmental Funds</i>	<u>32,019,215</u>	<u>36,150,245</u>	<u>39,857,870</u>	<u>43,228,294</u>	<u>44,788,147</u>
Total Governmental Funds	<u><u>\$54,693,648</u></u>	<u><u>\$58,413,078</u></u>	<u><u>\$60,130,042</u></u>	<u><u>\$59,703,227</u></u>	<u><u>\$60,108,988</u></u>

(1) During 2011, the County implemented GASB 54. The 2010 amounts were restated to reflect this implementation.
(2) During 2019, the County implemented GASB 84. The 2018 amounts were restated to reflect this implementation.

Source: County financial records.



<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011 (1)</u>	<u>2010</u>
\$379,747	\$393,834	\$552,401	\$473,922	\$469,568
0	0	15,202	2,696	0
6,110,507	5,268,971	3,832,353	1,581,473	207,879
<u>7,519,137</u>	<u>6,934,378</u>	<u>6,932,267</u>	<u>3,761,213</u>	<u>6,888,270</u>
<u>14,009,391</u>	<u>12,597,183</u>	<u>11,332,223</u>	<u>5,819,304</u>	<u>7,565,717</u>
826,144	610,591	784,930	1,097,727	1,072,902
43,386,805	40,907,986	37,876,252	36,616,213	33,486,321
0	0	0	0	0
<u>(103,982)</u>	<u>(202,419)</u>	<u>(60,044)</u>	<u>(2,091,889)</u>	<u>(502,098)</u>
<u>44,108,967</u>	<u>41,316,158</u>	<u>38,601,138</u>	<u>35,622,051</u>	<u>34,057,125</u>
<u>\$58,118,358</u>	<u>\$53,913,341</u>	<u>\$49,933,361</u>	<u>\$41,441,355</u>	<u>\$41,622,842</u>

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

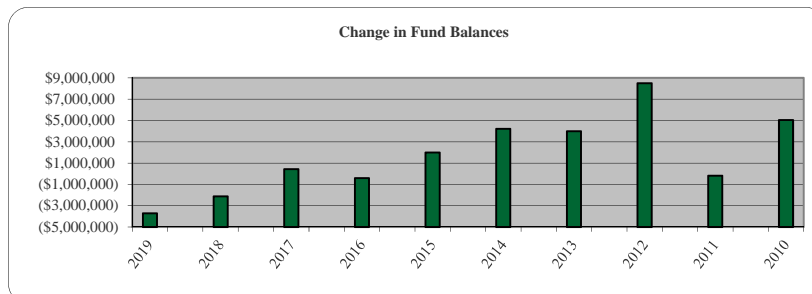
	2019	2018	2017	2016	2015
Revenues					
Property Taxes	\$12,843,807	\$11,299,437	\$12,234,053	\$12,637,866	\$12,790,156
Special Assessments	17,830	17,980	15,395	26,860	30,180
Lodging Taxes (2)	238,572	0	0	0	0
Permissive Sales Taxes	19,394,895	20,276,992	19,779,027	19,937,824	19,294,006
Permissive Motor Vehicle License Tax	479,476	503,648	503,287	500,144	492,467
Charges for Services	9,395,387	9,620,111	8,902,220	8,791,575	8,353,501
Licenses and Permits	723,546	845,402	773,977	809,426	780,051
Fines and Forfeitures	727,492	720,896	692,283	736,404	828,409
Intergovernmental	37,571,320	30,096,877	30,088,927	27,540,367	29,188,791
Interest	2,511,191	1,525,382	960,961	540,286	647,238
Payments in Lieu of Taxes	345,100	464,730	190,427	330,146	344,537
Rent	494,861	482,905	481,467	421,613	550,374
Contributions and Donations	143,517	70,076	54,829	62,080	56,430
Other	603,811	588,758	517,566	561,846	242,439
<i>Total Revenues</i>	<u>85,490,805</u>	<u>76,513,194</u>	<u>75,194,419</u>	<u>72,896,437</u>	<u>73,598,579</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	10,247,006	10,075,928	9,832,646	9,072,729	9,166,367
Judicial	8,482,798	7,952,274	7,434,747	7,015,882	7,125,936
Public Safety	14,211,994	13,877,947	12,961,100	12,467,378	12,276,548
Public Works	13,524,312	9,042,757	9,528,912	8,383,554	7,046,026
Health	1,378,674	1,311,458	1,269,814	1,259,762	1,413,489
Human Services	35,045,101	31,601,441	29,154,147	28,588,788	29,436,254
Community and Economic Development	247,490	0	0	0	0
Capital Outlay	1,210,838	216,769	1,989,752	2,973,510	1,882,205
Intergovernmental	2,213,960	3,364,208	1,956,488	2,735,324	1,869,314
Debt Service:					
Principal Retirement	1,628,624	1,369,182	1,902,158	1,545,174	1,683,483
Current Refunding Principal	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	624,000	0	0	0	0
Refunded Bond Anticipation Note Redeemed (1)	0	0	0	0	0
Interest and Fiscal Charges	174,626	209,257	233,832	254,573	306,376
Bond Issuance Costs	10,127	0	0	12,320	0
<i>Total Expenditures</i>	<u>88,999,550</u>	<u>79,021,221</u>	<u>76,263,596</u>	<u>74,308,994</u>	<u>72,205,998</u>
<i>Excess of Revenues Over(Under) Expenditures</i>	<u>(3,508,745)</u>	<u>(2,508,027)</u>	<u>(1,069,177)</u>	<u>(1,412,557)</u>	<u>1,392,581</u>
Other Financing Sources (Uses)					
Bond Anticipation Notes Issued	0	0	0	0	0
Refunding Bonds Issued	701,900	0	0	560,000	0
General Obligation Bonds Issued	0	0	0	0	0
OWDA Loans Issued	264,688	17,501	239,256	0	71,018
OPWC Loans Issued	114,106	286,576	0	0	125,144
Premium on General Obligation Bonds Issued	0	0	0	55,425	0
Proceeds from the Sale of Capital Assets	49,627	9,645	28,600	471,025	72,750
Inception of Capital Lease	178,415	176,130	1,240,922	136,072	295,269
Transfers In	7,629,889	3,142,322	4,048,857	5,483,520	4,498,915
Current Refunding Bond Anticipation Note	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	(695,000)	0	0	(603,105)	0
Transfers Out	(8,454,310)	(3,253,671)	(4,061,643)	(5,096,141)	(4,465,047)
<i>Total Other Financing Sources (Uses)</i>	<u>(210,685)</u>	<u>378,503</u>	<u>1,495,992</u>	<u>1,006,796</u>	<u>598,049</u>
Special Item - Abandoned Operations	0	0	0	0	0
<i>Net Change in Fund Balances</i>	<u>(\$3,719,430)</u>	<u>(\$2,129,524)</u>	<u>\$426,815</u>	<u>(\$405,761)</u>	<u>\$1,990,630</u>
<i>Debt Service as a Percentage of Noncapital Expenditures</i>	3.2%	2.1%	3.0%	2.6%	2.9%

(1) In years prior to 2012, the long-term portion of this refunding was presented as an other financing use.
(2) GASB 84 implemented for 2019.

2014	2013	2012	2011	2010
\$14,198,362	\$14,401,860	\$18,549,342	\$17,055,278	\$16,015,733
32,523	26,752	17,546	29,726	40,781
0	0	0	0	0
17,946,552	17,153,129	16,245,827	15,131,293	16,343,578
481,018	478,052	470,935	467,416	470,739
8,095,112	8,583,868	9,654,812	9,880,316	8,933,314
771,056	759,575	763,396	651,585	671,369
774,286	793,879	785,895	725,047	807,805
29,063,681	28,137,433	30,069,779	30,438,261	32,818,530
611,617	310,168	525,139	921,735	755,769
369,963	311,556	375,152	323,445	359,845
570,136	605,221	538,541	801,874	641,485
72,569	46,334	1,942,434	45,659	88,012
570,477	696,542	574,288	937,589	698,479
<u>73,557,352</u>	<u>72,304,369</u>	<u>80,513,086</u>	<u>77,409,224</u>	<u>78,645,439</u>

8,621,625	8,511,111	8,975,753	9,611,199	9,052,971
7,112,255	6,812,440	6,427,692	6,602,191	6,305,938
11,915,827	11,530,668	11,189,319	11,466,363	11,855,803
6,782,961	9,014,201	9,511,035	10,841,795	7,996,360
1,315,063	1,242,428	1,355,235	1,439,056	1,342,169
28,519,718	27,420,809	29,295,105	30,963,798	32,280,921
0	0	0	0	0
1,938,298	349,637	204,444	2,803,894	1,526,384
1,793,944	1,667,252	1,793,495	2,096,081	1,986,285
1,668,771	1,526,009	1,376,033	1,421,957	1,572,702
0	47,000	0	0	0
0	0	0	0	0
0	0	400,000	50,000	0
343,248	377,390	465,875	532,583	548,665
0	711	45,758	0	0
<u>70,011,710</u>	<u>68,499,656</u>	<u>71,039,744</u>	<u>77,828,917</u>	<u>74,468,198</u>
<u>3,545,642</u>	<u>3,804,713</u>	<u>9,473,342</u>	<u>(419,693)</u>	<u>4,177,241</u>

0	0	0	400,000	467,000
0	46,600	1,785,000	0	0
0	200,000	0	0	0
109,967	0	60,000	0	28,716
338,939	0	0	0	0
0	1,173	77,727	0	0
13,465	47,825	15,816	15,025	4,236
178,646	151,004	157,029	112,475	858,250
3,391,078	3,532,555	8,929,575	4,625,902	3,407,658
0	0	0	(400,000)	(467,000)
0	0	(1,977,837)	0	0
<u>(3,372,720)</u>	<u>(3,803,890)</u>	<u>(9,603,280)</u>	<u>(4,515,196)</u>	<u>(3,440,726)</u>
<u>659,375</u>	<u>175,267</u>	<u>(555,970)</u>	<u>238,206</u>	<u>858,134</u>
0	0	(425,366)	0	0
<u>\$4,205,017</u>	<u>\$3,979,980</u>	<u>\$8,492,006</u>	<u>(\$181,487)</u>	<u>\$5,035,375</u>
3.0%	3.0%	3.3%	2.8%	3.0%



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

	2019	2018	2017	2016
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
<u>Collections by Industry:</u>				
Agriculture, Forestry, and Fishing	\$5,139	\$4,464	\$4,521	\$4,938
Mining (2)	25,813	72,339	4,845	21,291
Utilities (excluding telecommunications)	107,756	121,829	129,550	157,063
Construction	89,865	113,487	154,669	123,880
Manufacturing	690,315	586,359	469,650	485,333
Wholesale Trade	428,958	397,456	386,349	368,599
Retail Trade:				
Motor Vehicle and Parts Dealers (1)	3,591,392	3,327,344	3,109,269	2,992,750
Furniture and Home Furnishings Store	457,185	437,292	428,484	392,230
Electronic and Appliance Stores	171,041	177,668	223,934	236,826
Building Material and Garden Equipment and Supplies	1,923,477	1,870,249	1,804,249	1,726,140
Food and Beverage Stores	623,767	621,760	597,195	607,625
Health and Personal Care Stores	205,230	230,368	238,812	234,982
Gasoline Stations	426,359	413,404	398,951	376,874
Clothing and Clothing Accessories Stores	641,906	614,800	510,020	523,162
Sporting Goods, Hobby, Book, and Music Stores	199,749	190,228	199,654	205,890
General Merchandise Stores	2,670,525	2,611,356	2,540,210	2,331,559
Miscellaneous Store Retailers	1,537,326	3,223,207	2,895,346	2,659,094
Nonstore Retailers	702,132	464,271	398,232	362,879
Transportation and Warehousing	42,009	28,739	29,037	40,187
Information (including telecommunications)	940,430	951,891	1,039,705	1,049,414
Finance and Insurance	33,169	25,972	1,050,244	1,662,403
Real Estate and Rental and Leasing of Property	750,886	653,326	427,687	460,015
Professional, Scientific and Technical Services	272,152	206,870	218,005	394,026
Management of Companies (Holding Companies)	0	0	4,037	0
Administrative and Support Services				
and Waste Management and Remediation Services	341,784	348,471	353,876	433,146
Education, Health Care, and Social Assistance	40,897	42,870	43,836	31,052
Arts, Entertainment, and Recreation	103,542	95,080	119,141	128,628
Accommodation and Food Services	1,480,391	1,410,844	1,409,579	1,416,406
Other Services	659,744	685,693	598,847	452,021
Unclassified (2)	183,771	77,969	61,682	60,826
Total Collections	<u>\$19,346,710</u>	<u>\$20,005,606</u>	<u>\$19,849,616</u>	<u>\$19,939,239</u>

- (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.

Source: Ohio Department of Taxation

2015	2014	2013	2012	2011	2010
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
\$6,462	\$5,486	\$8,013	\$7,011	\$6,394	\$6,489
70,604	43,914	38,880	18,911	5,431	13,203
133,715	154,042	169,608	103,892	79,018	78,084
81,491	68,191	85,060	63,611	23,162	24,324
525,907	503,452	374,253	506,774	485,422	584,762
358,209	414,426	488,558	323,340	253,207	230,095
3,041,952	3,334,616	2,808,676	2,692,672	2,353,733	2,232,439
386,238	303,646	291,451	335,001	311,404	297,730
212,799	214,548	230,020	237,264	224,838	235,558
1,333,095	1,156,154	1,595,611	1,438,243	1,273,694	1,243,627
431,071	566,343	694,777	696,660	684,096	668,668
224,808	228,472	271,163	274,032	303,426	344,507
352,915	411,267	361,199	355,358	346,761	361,174
369,488	490,290	599,375	638,919	584,953	621,948
144,793	190,601	256,766	242,960	232,591	228,124
2,071,738	2,146,156	2,468,050	2,328,110	2,316,749	2,364,811
3,100,428	2,051,456	1,042,969	1,179,683	1,271,698	1,328,070
329,953	288,098	403,224	225,685	206,520	192,847
50,729	31,532	18,056	17,031	12,294	10,030
1,036,269	1,056,906	949,468	841,049	820,426	821,166
1,755,449	1,508,414	1,170,575	996,616	883,425	691,834
421,386	401,003	409,770	326,722	287,251	273,855
281,180	154,787	166,318	159,197	126,082	91,259
0	25,716	7,715	8,464	7,964	4,727
484,003	410,342	433,653	295,857	241,285	241,454
30,249	16,861	16,898	14,072	10,874	11,649
113,655	186,427	77,622	21,631	20,413	14,060
1,408,532	1,267,623	1,251,352	1,277,058	1,230,922	1,240,225
444,149	363,610	338,967	338,927	317,115	318,975
93,897	60,217	66,129	60,640	70,965	117,147
<u>\$19,295,164</u>	<u>\$18,054,596</u>	<u>\$17,094,176</u>	<u>\$16,025,390</u>	<u>\$14,992,113</u>	<u>\$14,892,841</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
2019	\$1,309,393,110	\$376,638,740	\$4,817,233,857	\$383,374,380	\$1,095,355,371
2018	1,144,078,840	359,432,560	4,295,746,857	277,531,720	792,947,771
2017	1,134,790,360	360,459,590	4,272,142,714	265,371,820	758,205,200
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

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

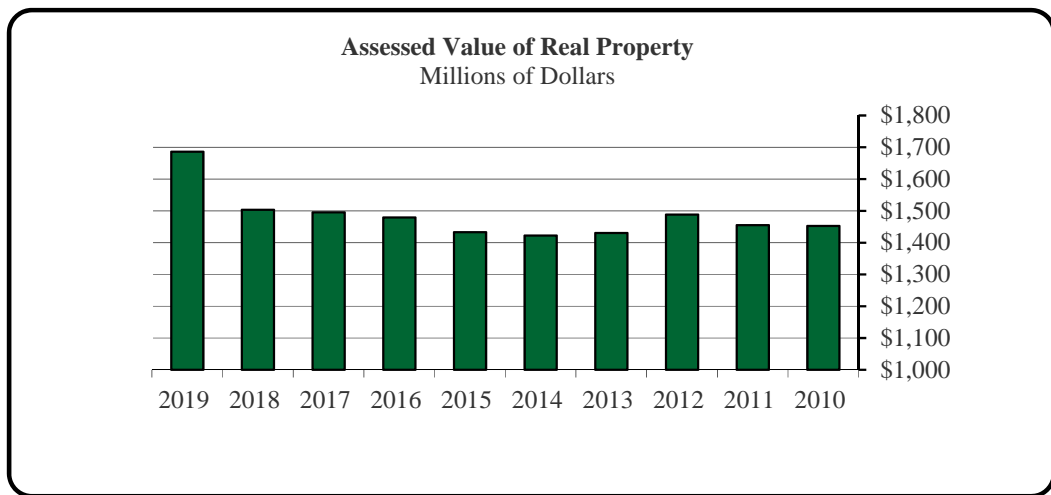
The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General 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		Total		Ratio	Weighted Average Tax Rate
General Business					
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
\$0	\$0	\$2,069,406,230	\$5,912,589,228	35%	6.738459
0	0	1,781,043,120	5,088,694,629	35%	7.065387
0	0	1,760,621,770	5,030,347,914	35%	7.061969
0	0	1,713,988,010	4,897,108,600	35%	8.010427
0	0	1,649,078,180	4,711,651,943	35%	8.591971
0	0	1,622,569,080	4,635,911,656	35%	10.051493
0	0	1,626,361,920	4,646,748,344	35%	10.001859
0	0	1,667,543,980	4,764,411,370	35%	12.119590
0	0	1,598,209,560	4,566,313,029	35%	12.015350
1,555,490	31,109,800	1,534,159,340	4,409,977,943	35%	11.899529



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

	2019	2018	2017	2016	2015
<u>Unvoted Millage</u>					
Operating	\$2.150000	\$2.150000	\$2.150000	\$2.150000	\$2.150000
<u>Voted Millage by levy</u>					
1994 MRDD					
Residential/Agricultural Real	0.832072	0.942806	0.944072	0.944864	0.972878
Commercial/Industrial/Public Utility/Mineral Real	1.388452	1.445394	1.445340	1.436220	1.420658
General Business/Public Utility Personal	2.000000	2.000000	2.000000	2.000000	2.000000
1994 Sheriff Operations					
Residential/Agricultural Real	0.208018	0.235701	0.236018	0.236216	0.243219
Commercial/Industrial/Public Utility/Mineral Real	0.347113	0.361348	0.361335	0.359055	0.355164
General Business/Public Utility Personal	0.500000	0.500000	0.500000	0.500000	0.500000
2006 Children Services					
Residential/Agricultural Real	1.571392	1.780518	1.782910	1.784408	1.837314
Commercial/Industrial/Public Utility/Mineral Real	1.883486	1.960730	1.960658	1.948286	1.927174
General Business/Public Utility Personal	2.000000	2.000000	2.000000	2.000000	2.000000
1998 Mental Health					
Residential/Agricultural Real	0.577990	0.654911	0.655791	0.656342	0.675802
Commercial/Industrial/Public Utility/Mineral Real	0.780029	0.812019	0.811989	0.806865	0.798122
General Business/Public Utility Personal	1.000000	1.000000	1.000000	1.000000	1.000000
2002 Senior Services					
Residential/Agricultural Real	0.371109	0.420498	0.421063	0.421416	0.433911
Commercial/Industrial/Public Utility/Mineral Real	0.449589	0.468027	0.468010	0.465056	0.460017
General Business/Public Utility Personal	0.500000	0.500000	0.500000	0.500000	0.500000
2005 T.B. Clinic					
Residential/Agricultural Real	0.314278	0.356103	0.356582	0.356881	0.367462
Commercial/Industrial/Public Utility/Mineral Real	0.376697	0.392146	0.392131	0.389657	0.385434
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	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
2007 MRDD					
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.971204	1.500000
Commercial/Industrial/Public Utility/Mineral Real	0.000000	0.000000	0.000000	0.992140	1.472083
General Business/Public Utility Personal	0.000000	0.000000	0.000000	1.000000	1.500000
<u>Total Voted Millage By Type of Property</u>					
Residential/Agricultural Real	3.874859	4.390537	4.396436	5.371331	6.030586
Commercial/Industrial/Public Utility/Mineral Real	5.225366	5.439664	5.439463	6.397279	6.818652
General Business/Public Utility Personal	6.400000	6.400000	6.400000	7.400000	7.900000
<u>Total Millage By Type of Property</u>					
Residential/Agricultural Real	6.024859	6.540537	6.546436	7.521331	8.180586
Commercial/Industrial/Public Utility/Mineral Real	7.375366	7.589664	7.589463	8.547279	8.968652
General Business/Public Utility Personal	8.550000	8.550000	8.550000	9.550000	10.050000
Total Weighted Average Tax Rate	6.738459	7.065387	7.061969	8.010427	8.591971

(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

2014	2013	2012	2011	2010
\$2.150000	\$2.150000	\$2.150000	\$2.150000	\$2.150000
0.972242	0.969770	0.911862	0.908938	0.906752
1.406650	1.375142	1.447598	1.425924	1.407460
2.000000	2.000000	2.000000	2.000000	2.000000
0.243060	0.242442	0.227965	0.227234	0.226688
0.351662	0.343785	0.361899	0.356481	0.351865
0.500000	0.500000	0.500000	0.500000	0.500000
1.836114	1.831446	1.722084	1.716562	1.712434
1.908174	1.865432	1.963722	1.934322	1.909276
2.000000	2.000000	2.000000	2.000000	2.000000
0.675360	0.673643	0.633417	0.631386	0.629868
0.790253	0.772552	0.813257	0.801081	0.790708
1.000000	1.000000	1.000000	1.000000	1.000000
0.433627	0.432525	0.406697	0.405393	0.404418
0.455481	0.445279	0.468740	0.461722	0.455744
0.500000	0.500000	0.500000	0.500000	0.500000
0.367222	0.366289	0.344416	0.343312	0.342486
0.381634	0.373086	0.392744	0.386864	0.381855
0.400000	0.400000	0.400000	0.400000	0.400000
0.000000	0.000000	2.152605	2.145702	2.140542
0.000000	0.000000	2.454652	2.417902	2.386595
0.000000	0.000000	2.500000	2.500000	2.500000
3.000000	3.000000	2.986548	2.976972	2.969814
2.915139	2.849841	3.000000	3.000000	3.000000
3.000000	3.000000	3.000000	3.000000	3.000000
7.527625	7.516115	9.385594	9.355499	9.333002
8.208993	8.025117	10.902612	10.784296	10.683503
9.400000	9.400000	11.900000	11.900000	11.900000
9.677625	9.666115	11.535594	11.505499	11.483002
10.358993	10.175117	13.052612	12.934296	12.833503
11.550000	11.550000	14.050000	14.050000	14.050000
10.051493	10.001859	12.119590	12.015350	11.899529

(continued)

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

	2019	2018	2017	2016	2015
<u>Overlapping Rates by Taxing District</u>					
<u>Special Districts</u>					
Muskingum County General Health District					
Residential/Agricultural Real	1.169851	1.325539	1.327320	1.328435	1.367822
Commercial/Industrial/Public Utility/Mineral Real	1.378749	1.435292	1.435240	1.426183	1.410728
General Business/Public Utility Personal	1.500000	1.500000	1.500000	1.500000	1.500000
Muskingum County Library System					
Residential/Agricultural Real	0.855265	0.969087	0.970389	0.971204	1.000000
Commercial/Industrial/Public Utility/Mineral Real	0.959142	0.998477	0.998441	0.992140	0.981389
General Business/Public Utility Personal	1.000000	1.000000	1.000000	1.000000	1.000000
<u>School Districts</u>					
East Muskingum Local Schools					
Residential/Agricultural Real	24.967312	25.196366	25.240048	25.314450	25.724875
Commercial/Industrial/Public Utility/Mineral Real	28.776294	28.573879	28.630362	28.749000	29.214472
General Business/Public Utility Personal	37.610000	37.560000	37.610000	37.680000	37.970000
Franklin Local Schools					
Residential/Agricultural Real	22.163158	23.404027	22.908211	23.011445	23.400280
Commercial/Industrial/Public Utility/Mineral Real	22.778899	24.340038	25.088020	25.161356	25.904798
General Business/Public Utility Personal	34.700000	35.800000	36.300000	36.400000	36.500000
Maysville Local Schools					
Residential/Agricultural Real	22.067381	22.834961	23.248095	23.060756	23.296647
Commercial/Industrial/Public Utility/Mineral Real	22.108099	22.260789	22.667991	22.432789	22.433395
General Business/Public Utility Personal	39.650000	39.750000	40.150000	39.750000	39.950000
Tri-Valley Local Schools					
Residential/Agricultural Real	22.256459	22.755460	23.251448	23.628490	25.135709
Commercial/Industrial/Public Utility/Mineral Real	24.492667	25.210651	25.490309	25.151833	24.800258
General Business/Public Utility Personal	37.950000	37.950000	38.450000	38.550000	39.050000
West Muskingum Local Schools					
Residential/Agricultural Real	28.400016	28.651080	28.848610	29.452934	30.417091
Commercial/Industrial/Public Utility/Mineral Real	29.089835	29.167464	29.124505	29.740846	30.115003
General Business/Public Utility Personal	46.300000	46.100000	46.200000	46.800000	47.600000
Zanesville City Schools					
Residential/Agricultural Real	30.042823	30.955250	31.609519	30.763616	31.455084
Commercial/Industrial/Public Utility/Mineral Real	29.762754	30.044049	30.885454	29.921971	30.355066
General Business/Public Utility Personal	49.750000	49.150000	49.800000	48.950000	49.350000
<u>Out of County School Districts</u>					
Licking Valley Local Schools					
Residential/Agricultural Real	24.862273	25.000012	25.200003	25.400014	25.700010
Commercial/Industrial/Public Utility/Mineral Real	26.438588	26.524165	27.907315	28.133082	28.378277
General Business/Public Utility Personal	34.700000	34.900000	35.100000	35.300000	35.600000
Morgan Local Schools					
Residential/Agricultural Real	23.808009	23.903163	24.145720	24.366985	24.630132
Commercial/Industrial/Public Utility/Mineral Real	24.653371	29.016851	29.266599	29.494032	29.786432
General Business/Public Utility Personal	36.720000	36.750000	36.990000	37.210000	37.430000
Riverview Local Schools					
Residential/Agricultural Real	20.792915	20.818421	20.825252	20.825057	20.954506
Commercial/Industrial/Public Utility/Mineral Real	22.626669	22.037386	21.841881	21.841991	22.406985
General Business/Public Utility Personal	31.300000	31.300000	321.300000	31.300000	31.300000
Rolling Hills Local Schools					
Residential/Agricultural Real	23.700007	24.000007	24.036897	24.000007	24.400007
Commercial/Industrial/Public Utility/Mineral Real	24.092588	24.400000	24.000007	24.000007	24.799677
General Business/Public Utility Personal	24.100000	24.400000	24.400000	24.400000	24.800000

(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

2014	2013	2012	2011	2010
1.367255	1.365050	1.311153	1.306949	1.303806
1.396819	1.365531	1.437481	1.423445	1.411488
1.500000	1.500000	1.500000	1.500000	1.500000
1.000000	1.000000	0.992324	0.992324	0.989938
0.971713	0.949947	1.000000	1.000000	1.000000
1.000000	1.000000	1.000000	1.000000	1.000000
25.635496	25.859847	25.953957	25.459837	26.345567
27.991258	27.162634	29.457905	27.653795	28.496288
37.870000	38.100000	38.160000	37.680000	38.560000
23.208818	23.514166	23.619727	23.569316	24.168471
25.634465	25.045649	24.706529	24.678196	25.229114
36.300000	36.700000	36.940000	36.940000	37.550000
23.175508	23.431919	22.639260	22.597047	22.545202
22.340918	22.633824	23.349156	23.264847	23.150732
39.850000	40.150000	40.150000	40.150000	40.100000
25.874029	26.053364	24.479753	24.441136	24.400859
25.617375	24.715677	26.928248	26.695185	26.262452
39.850000	40.050000	40.000000	40.050000	40.100000
31.739846	26.686918	25.491906	25.503745	25.550003
31.263839	25.900021	25.748813	25.610270	25.627406
48.800000	43.800000	43.390000	43.390000	43.450000
31.275759	33.455936	30.409437	30.362244	29.964791
30.125010	32.304417	30.976347	30.790204	30.197363
49.200000	51.450000	50.150000	50.150000	49.850000
25.828513	25.938519	25.950017	25.220010	25.270014
28.448616	28.466373	25.950022	25.295341	25.331739
35.620000	35.740000	35.850000	36.120000	36.170000
24.591935	24.828775	24.919904	24.920600	24.921988
29.566471	30.525450	28.978938	28.590174	28.685518
37.390000	37.630000	37.630000	37.630000	37.630000
20.963960	20.961403	21.003792	20.993409	20.994025
22.121057	21.424524	21.402619	21.376338	21.376937
31.300000	31.300000	31.300000	31.300000	31.300000
24.500007	24.650007	24.847845	24.160627	26.496732
24.900000	25.050000	25.200000	24.339416	26.660000
24.900000	25.050000	25.200000	24.750000	26.660000

(continued)

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

	2019	2018	2017	2016	2015
<u>Overlapping Rates by Taxing District</u>					
<u>Joint Vocational School Districts</u>					
Mid-East Career and Technology Centers					
Residential/Agricultural Real	3.180191	3.291517	3.308553	3.307766	3.391105
Commercial/Industrial/Public Utility/Mineral Real	3.387808	3.425215	3.437412	3.455264	3.471690
General Business/Public Utility Personal	4.600000	4.600000	4.600000	4.600000	4.600000
Coshocton County Career Center					
Residential/Agricultural Real	2.854373	2.894440	2.899699	2.897949	2.000000
Commercial/Industrial/Public Utility/Mineral Real	3.145347	3.045123	3.027399	3.005127	2.114017
General Business/Public Utility Personal	3.500000	3.500000	3.500000	3.500000	2.500000
Career and Technology Education Centers of Licking County					
Residential/Agricultural Real	2.550000	2.550000	2.570000	2.580000	2.540000
Commercial/Industrial/Public Utility/Mineral Real	2.550000	2.550000	2.570000	2.580000	2.540000
General Business/Public Utility Personal	2.550000	2.550000	2.570000	2.580000	2.540000
<u>Corporations</u>					
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	7.774533	9.600000	9.794813	9.237574	9.245998
Commercial/Industrial/Public Utility/Mineral Real	8.335584	9.600000	9.800000	9.234161	9.250000
General Business/Public Utility Personal	8.600000	9.600000	9.800000	9.250000	9.250000
Dresden - Jefferson Township					
Residential/Agricultural Real	8.724533	10.550000	10.744813	10.187574	10.195998
Commercial/Industrial/Public Utility/Mineral Real	9.285584	10.550000	10.750000	10.184131	10.200000
General Business/Public Utility Personal	9.550000	10.550000	10.750000	10.200000	10.200000
Frazzysburg					
Residential/Agricultural Real	10.777756	11.636805	7.666075	7.675590	7.698160
Commercial/Industrial/Public Utility/Mineral Real	11.122020	11.700000	7.700000	7.646540	7.700000
General Business/Public Utility Personal	11.700000	11.700000	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	3.058076	3.152740	3.400000	3.400000	3.394330
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
New Concord - Union Township					
Residential/Agricultural Real	5.732003	6.284284	6.276812	6.276086	6.295971
Commercial/Industrial/Public Utility/Mineral Real	6.300000	6.287750	6.262438	6.271555	6.300000
General Business/Public Utility Personal	6.300000	6.300000	6.300000	6.300000	6.300000
Norwich					
Residential/Agricultural Real	7.196650	7.777245	7.753270	7.776885	7.800000
Commercial/Industrial/Public Utility/Mineral Real	7.481720	7.620225	7.738855	7.738855	7.738855
General Business/Public Utility Personal	7.800000	7.800000	7.800000	7.800000	7.800000
New Concord-Highland Township					
Residential/Agricultural Real	4.482003	5.034284	5.026812	5.026086	5.045971
Commercial/Industrial/Public Utility/Mineral Real	5.050000	5.037750	5.012438	5.021555	5.050000
General Business/Public Utility Personal	5.050000	5.050000	5.500000	5.050000	5.050000

(1) Property tax rates shown are based on the year of collection.

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Source: Muskingum County Auditor

2014	2013	2012	2011	2010
3.460095	3.343387	3.403210	3.398564	3.395370
3.434851	3.351785	3.463468	3.420809	3.422682
4.600000	4.600000	4.600000	4.600000	4.600000
2.000045	2.000002	2.007357	2.006277	2.006810
2.079017	2.023767	2.005680	2.000002	2.000000
2.500000	2.500000	2.500000	2.500000	2.500000
2.560000	2.480000	2.540000	2.520000	2.500000
2.560000	2.480000	2.540000	2.520000	2.500000
2.560000	2.480000	2.540000	2.500000	2.500000
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
9.248020	9.250000	8.600000	8.500000	7.700000
9.250000	9.250000	8.600000	8.500000	7.700000
9.250000	9.250000	8.600000	8.500000	7.700000
10.198020	10.200000	9.550000	9.450000	8.650000
10.200000	10.200000	9.550000	9.450000	8.650000
10.200000	10.200000	9.550000	9.450000	8.650000
7.699895	7.700000	7.700000	6.658610	6.654235
7.700000	7.700000	7.700000	6.478870	6.479745
7.700000	7.700000	7.700000	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
6.295033	6.300000	6.295075	6.296979	5.929123
5.852825	5.838352	6.300000	6.300000	5.650956
6.300000	6.300000	6.300000	6.300000	6.300000
7.800000	7.800000	7.800000	7.800000	7.800000
7.615690	7.615690	7.795885	7.800000	7.800000
7.800000	7.800000	7.800000	7.800000	7.800000
5.045033	5.050000	5.045075	5.046979	4.679123
4.602825	4.588352	5.050000	5.050000	4.400956
5.050000	5.050000	5.050000	5.050000	5.050000

(continued)

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

	2019	2018	2017	2016	2015
<u>Overlapping Rates by Taxing District</u>					
<u>Corporations</u>					
Philo					
Residential/Agricultural Real	7.096882	8.620719	8.640562	8.654237	6.178360
Commercial/Industrial/Public Utility/Mineral Real	8.310454	8.800952	9.197542	9.227616	6.727616
General Business/Public Utility Personal	10.050000	10.050000	10.050000	10.050000	7.550000
Roseville					
Residential/Agricultural Real	8.319911	8.592938	8.500631	8.499030	8.503425
Commercial/Industrial/Public Utility/Mineral Real	9.250461	9.288145	9.784687	9.807676	9.809373
General Business/Public Utility Personal	11.800000	11.800000	11.800000	11.800000	11.800000
South Zanesville					
Residential/Agricultural Real	4.981987	5.250000	5.240067	5.245207	5.292270
Commercial/Industrial/Public Utility/Mineral Real	4.767955	4.917015	4.916662	4.898770	4.835742
General Business/Public Utility Personal	5.250000	5.250000	5.250000	5.250000	5.250000
Zanesville - Zanesville City Schools and Tri-Valley Local Schools					
Residential/Agricultural Real	3.400000	3.400000	3.400000	3.400000	3.400000
Commercial/Industrial/Public Utility/Mineral Real	3.400000	3.400000	3.400000	3.400000	3.400000
General Business/Public Utility Personal	3.400000	3.400000	3.400000	3.400000	3.400000
Zanesville - West Muskingum Local Schools					
Residential/Agricultural Real	2.850000	2.850000	2.850000	2.850000	2.850000
Commercial/Industrial/Public Utility/Mineral Real	2.850000	2.850000	2.850000	2.850000	2.850000
General Business/Public Utility Personal	2.850000	2.850000	2.850000	2.850000	2.850000
Zanesville - Falls Township					
Residential/Agricultural Real	1.420000	0.400000	0.400000	0.400000	0.400000
Commercial/Industrial/Public Utility/Mineral Real	1.420000	0.400000	0.400000	0.400000	0.400000
General Business/Public Utility Personal	1.420000	0.400000	0.400000	0.400000	0.400000
Zanesville - Muskingum Township					
Residential/Agricultural Real	1.700000	1.700000	1.700000	1.700000	1.700000
Commercial/Industrial/Public Utility/Mineral Real	1.700000	1.700000	1.700000	1.700000	1.700000
General Business/Public Utility Personal	1.700000	1.700000	1.700000	1.700000	1.700000
<u>Townships</u>					
Adams					
Residential/Agricultural Real	4.015628	4.123108	4.122361	4.121250	4.195969
Commercial/Industrial/Public Utility/Mineral Real	4.026459	4.044041	4.040976	4.040976	4.225974
General Business/Public Utility Personal	4.350000	4.350000	4.350000	4.350000	4.350000
Blue Rock					
Residential/Agricultural Real	4.240036	4.357047	4.363634	4.380623	4.426017
Commercial/Industrial/Public Utility/Mineral Real	4.700000	4.700000	4.690621	4.690621	4.700000
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	5.559491	6.060595	5.063152	5.055847	5.250000
Commercial/Industrial/Public Utility/Mineral Real	6.250000	6.241356	5.246215	5.235515	5.140499
General Business/Public Utility Personal	6.250000	6.250000	5.250000	5.250000	5.250000
Clay					
Residential/Agricultural Real	3.058727	3.138060	3.186568	3.141150	3.144772
Commercial/Industrial/Public Utility/Mineral Real	3.180383	3.191287	3.137893	3.188278	3.190197
General Business/Public Utility Personal	3.250000	3.250000	3.250000	3.250000	3.250000

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Source: Muskingum County Auditor

2014	2013	2012	2011	2010
6.174581	6.166959	6.044175	6.036201	6.000587
6.173128	6.173128	7.103184	6.816190	6.801569
7.550000	7.550000	10.050000	10.050000	10.050000
8.502668	8.465196	7.909439	7.896769	6.879940
9.809373	11.800000	10.127302	10.123981	9.124303
11.800000	11.800000	11.800000	11.800000	10.800000
5.249890	5.250000	2.750000	2.750000	2.750000
4.835305	4.835182	2.750000	2.750000	2.750000
5.250000	5.250000	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
4.199626	4.198566	4.295152	4.295640	4.295674
4.302467	4.302395	4.350000	4.343639	4.350000
4.350000	4.350000	4.350000	4.350000	4.350000
4.427636	4.404174	4.449684	4.440609	4.445352
4.658018	4.665155	4.640554	4.646324	4.646324
4.700000	4.700000	4.700000	4.700000	4.700000
3.300000	3.300000	3.300000	3.300000	3.300000
3.300000	3.300000	3.300000	3.300000	3.300000
3.300000	3.300000	3.300000	3.300000	3.300000
3.250000	3.250000	3.239275	3.237220	3.236419
3.142444	3.209125	3.250000	3.249914	3.250000
3.250000	3.250000	3.250000	3.250000	3.250000
3.145511	3.136291	3.089806	3.086675	3.085045
3.190197	3.188009	3.172224	3.171149	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)

	2019	2018	2017	2016	2015
<u>Overlapping Rates by Taxing District</u>					
<u>Townships</u>					
Falls					
Residential/Agricultural Real	5.860863	6.129150	6.127407	6.130637	6.148671
Commercial/Industrial/Public Utility/Mineral Real	5.972939	6.097986	6.114312	6.118038	6.111859
General Business/Public Utility Personal	6.150000	6.150000	6.150000	6.150000	6.150000
Harrison					
Residential/Agricultural Real	8.081993	8.929337	8.943668	8.921239	9.033440
Commercial/Industrial/Public Utility/Mineral Real	9.592705	10.322733	10.222601	10.225767	10.782638
General Business/Public Utility Personal	11.100000	11.100000	11.100000	11.100000	11.100000
Highland					
Residential/Agricultural Real	4.110241	4.235600	4.234344	4.235016	4.259312
Commercial/Industrial/Public Utility/Mineral Real	4.269618	4.400000	4.399434	4.400000	4.361352
General Business/Public Utility Personal	4.400000	4.400000	4.400000	4.400000	4.400000
Hopewell					
Residential/Agricultural Real	4.052015	4.277242	4.279446	4.277864	4.322689
Commercial/Industrial/Public Utility/Mineral Real	4.387132	4.494601	4.474735	4.456253	4.461376
General Business/Public Utility Personal	4.850000	4.850000	4.850000	4.850000	4.850000
Jackson					
Residential/Agricultural Real	9.324618	9.683889	9.670024	9.689239	8.839192
Commercial/Industrial/Public Utility/Mineral Real	8.992947	9.277540	9.257424	9.197111	7.747992
General Business/Public Utility Personal	10.250000	10.250000	10.250000	10.250000	9.650000
Jefferson					
Residential/Agricultural Real	6.086160	4.391495	4.392432	4.390777	5.894982
Commercial/Industrial/Public Utility/Mineral Real	6.027812	4.341094	4.340775	4.385420	5.232270
General Business/Public Utility Personal	6.400000	4.400000	4.400000	4.400000	5.900000
Licking					
Residential/Agricultural Real	6.307084	6.892529	6.902189	5.909434	6.250000
Commercial/Industrial/Public Utility/Mineral Real	6.990747	7.156788	7.103585	6.103258	6.103060
General Business/Public Utility Personal	7.250000	7.250000	7.250000	6.250000	6.250000
Madison					
Residential/Agricultural Real	5.476730	5.496603	5.513873	5.520854	5.898521
Commercial/Industrial/Public Utility/Mineral Real	5.062659	5.058339	5.000289	5.000289	6.000000
General Business/Public Utility Personal	6.000000	6.000000	6.000000	6.000000	6.000000
Meigs					
Residential/Agricultural Real	3.474852	3.504919	3.504883	3.510829	3.526301
Commercial/Industrial/Public Utility/Mineral Real	3.690428	3.670719	3.658415	3.658415	3.854800
General Business/Public Utility Personal	4.250000	4.250000	4.250000	4.250000	4.250000
Monroe					
Residential/Agricultural Real	4.453749	4.527340	4.531205	4.530758	4.535776
Commercial/Industrial/Public Utility/Mineral Real	4.700000	4.669297	4.623980	4.623980	4.633179
General Business/Public Utility Personal	4.700000	4.700000	4.700000	4.700000	4.700000
Muskingum					
Residential/Agricultural Real	6.480963	7.115743	4.620125	4.614731	4.647992
Commercial/Industrial/Public Utility/Mineral Real	6.858155	7.136675	4.636958	4.643275	4.650000
General Business/Public Utility Personal	7.150000	7.150000	4.650000	4.650000	4.650000

(1) Property tax rates shown are based on the year of collection.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Source: Muskingum County Auditor

2014	2013	2012	2011	2010
6.150000	3.650000	3.650000	3.648747	3.647567
6.107932	3.586612	3.630682	3.650000	3.650000
6.150000	3.650000	3.650000	3.650000	3.650000
9.036818	6.216882	8.916307	8.886601	8.854614
10.656868	7.911765	11.491645	11.424058	11.419128
11.100000	8.300000	11.800000	11.800000	11.800000
4.275314	4.276765	4.349926	4.346240	4.346129
4.341616	4.400000	4.400000	4.400000	4.400000
4.400000	4.400000	4.400000	4.400000	4.400000
4.326348	4.324666	4.249301	4.246824	4.246497
4.462562	4.492568	4.468373	4.474273	4.482934
4.850000	4.850000	4.850000	4.850000	4.850000
8.842150	8.833850	8.706155	8.695876	7.047245
7.698910	7.698910	9.017808	9.049184	7.427082
9.650000	9.450000	9.650000	8.150000	8.150000
5.900000	5.900000	4.815689	4.809131	4.804184
5.240975	5.240975	4.244546	4.244546	4.244546
5.900000	5.900000	4.900000	4.900000	4.900000
6.249208	6.250000	6.089297	6.081179	6.076988
6.065344	6.098315	6.162321	6.168285	6.119385
6.250000	6.250000	6.250000	6.250000	6.250000
5.907144	3.911310	3.929050	3.935802	3.946753
5.963235	4.000000	4.000000	0.400000	4.000000
6.000000	4.000000	4.000000	4.000000	4.000000
3.524935	3.524324	3.638643	3.638420	3.638721
3.863793	3.812259	4.250000	4.250000	4.250000
4.250000	4.250000	4.250000	4.250000	4.250000
4.547945	4.553490	4.643837	4.646425	4.141752
4.700000	4.700000	4.700000	4.700000	4.200000
4.700000	4.700000	4.700000	4.700000	4.200000
4.648367	4.650000	4.650000	4.645173	4.637838
4.650000	4.650000	4.650000	4.650000	4.646722
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)

	2019	2018	2017	2016	2015
<u>Overlapping Rates by Taxing District</u>					
<u>Townships</u>					
Newton					
Residential/Agricultural Real	11.965541	13.127766	14.187617	5.784896	5.840342
Commercial/Industrial/Public Utility/Mineral Real	13.040737	13.786201	15.601883	7.215089	7.228913
General Business/Public Utility Personal	14.450000	14.450000	17.450000	9.050000	9.050000
Perry					
Residential/Agricultural Real	7.528463	4.847630	4.846271	4.847159	4.893059
Commercial/Industrial/Public Utility/Mineral Real	8.845543	5.487065	5.507033	5.511248	5.478506
General Business/Public Utility Personal	9.700000	6.200000	6.200000	6.200000	6.200000
Rich Hill					
Residential/Agricultural Real	3.941761	4.180031	4.182270	3.966559	3.993558
Commercial/Industrial/Public Utility/Mineral Real	3.909924	4.125221	4.093012	3.843012	4.139121
General Business/Public Utility Personal	4.200000	4.450000	4.450000	4.200000	4.200000
Salem					
Residential/Agricultural Real	3.422942	3.429534	3.431853	3.434011	3.546731
Commercial/Industrial/Public Utility/Mineral Real	3.262460	3.550000	3.537644	3.537644	3.542515
General Business/Public Utility Personal	3.550000	3.550000	3.550000	3.550000	3.550000
Salt Creek					
Residential/Agricultural Real	3.486857	3.504132	3.506136	3.506429	3.548266
Commercial/Industrial/Public Utility/Mineral Real	3.679094	3.703966	3.648516	3.645816	3.668186
General Business/Public Utility Personal	4.000000	4.000000	4.000000	4.000000	4.000000
Springfield					
Residential/Agricultural Real	6.521043	6.943295	5.149149	5.151373	5.177982
Commercial/Industrial/Public Utility/Mineral Real	6.758819	6.899700	5.099380	5.096922	5.146876
General Business/Public Utility Personal	7.150000	7.150000	5.350000	5.350000	5.350000
Union					
Residential/Agricultural Real	4.832849	4.964763	4.966651	4.967914	4.994444
Commercial/Industrial/Public Utility/Mineral Real	4.933124	5.030733	5.028957	5.031592	5.080424
General Business/Public Utility Personal	5.100000	5.100000	5.100000	5.100000	5.100000
Washington					
Residential/Agricultural Real	5.088170	5.646604	4.156712	4.157726	4.395462
Commercial/Industrial/Public Utility/Mineral Real	5.616282	5.866090	4.353407	4.332898	4.331018
General Business/Public Utility Personal	5.900000	5.900000	4.400000	4.400000	4.400000
Wayne					
Residential/Agricultural Real	4.453097	4.900990	3.910384	3.915273	3.932233
Commercial/Industrial/Public Utility/Mineral Real	5.082225	5.211433	4.247117	4.235845	4.254646
General Business/Public Utility Personal	6.000000	6.000000	5.000000	5.000000	5.000000

(1) Property tax rates shown are based on the year of collection.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Source: Muskingum County Auditor

2014	2013	2012	2011	2010
5.834453	5.822486	5.872511	5.863985	5.861858
7.235651	7.247114	7.438640	7.393079	7.383140
9.050000	9.050000	9.050000	9.050000	9.050000
4.893956	4.892957	4.797665	4.792724	4.794035
5.483861	5.299484	5.564960	5.515667	5.480453
6.200000	6.200000	6.200000	6.200000	6.200000
3.994098	3.998572	4.143282	4.142801	4.200000
4.158678	4.159021	4.200000	4.200000	4.200000
4.200000	4.200000	4.200000	4.200000	4.200000
3.550000	3.550000	3.487304	3.484858	3.484684
3.549750	3.517407	3.545023	3.550000	3.550000
3.550000	3.550000	3.550000	3.550000	3.550000
3.550381	3.544616	3.529171	3.524017	3.526761
3.668186	3.668846	3.702008	3.702008	3.702008
4.000000	4.000000	4.000000	4.000000	4.000000
5.176834	5.171644	5.007328	4.880769	4.883296
5.152640	5.140351	5.241212	5.206503	5.205282
5.350000	5.350000	5.350000	5.350000	5.350000
4.496730	4.496503	4.466650	4.466912	4.465688
4.576337	4.576386	4.594638	4.594774	4.516369
4.600000	4.600000	4.600000	4.600000	4.600000
4.400000	4.150000	4.138400	4.132236	4.131990
4.265576	3.747728	4.150000	4.150000	4.138369
4.400000	4.150000	4.150000	4.150000	4.150000
3.932199	3.926385	3.832155	3.831026	3.829902
4.252463	4.249030	4.214179	4.208087	4.203841
5.000000	5.000000	5.000000	5.000000	5.000000

Muskingum County, Ohio

Principal Taxpayers

Real Estate Tax

2019 and 2010 (1)

Name of Taxpayer	2019	
	Assessed Value	Percent of Real Property Assessed Value
Ohio Franklin Realty LLC	\$19,607,650	1.16%
Nationwide Health Properties, Incorporated	12,769,740	0.76%
DOLGENCORP LLC	11,457,050	0.68%
Exeter 3605 Eastpointe LLC	11,269,000	0.67%
Appalachian Power Company	9,522,630	0.57%
Halliburton Energy Services, Incorporated	8,489,020	0.50%
Colony Square Mall Owner LLC	6,055,760	0.36%
MPI Group LLC	4,259,520	0.25%
Zarcal Zanesville LLC	4,193,320	0.25%
Dutro Real Estate LLC	3,907,500	0.23%
Totals	\$91,531,190	5.43%
Total Assessed Valuation	\$1,686,031,850	

Name of Taxpayer	2010	
	Assessed Value	Percent of Real Property Assessed Value
Ohio Power Company	\$7,429,320	0.51%
Colony Square Partners Limited	6,233,790	0.43%
Longaberger Company	5,891,500	0.40%
AZ-Warehouse Zanesville	3,487,120	0.24%
Zanesville Country Fair	3,325,400	0.23%
DGC Properties, LLC	3,280,350	0.22%
J. Robert Beam Trustee	3,246,440	0.22%
Worthington Foods	3,162,330	0.22%
Century National Bank	3,159,650	0.22%
Ray Thomas Lumbertown Incorporated	3,122,840	0.22%
Totals	\$42,338,740	2.91%
Total Assessed Valuation	\$1,452,447,590	

(1) The amounts presented represent the assessed values upon which 2019 and 2010 collections were based.

Source: Muskingum County Auditor

Muskingum County, Ohio
Principal Taxpayers
General Business Tangible Personal Property Tax
2010 (1)

Name of Taxpayer (2)	2010	
	Assessed Value	Percent of Tangible Personal Property Assessed Value
Ohio Bell Telephone Company	\$891,590	57.32%
New Par	126,880	8.16%
United Telephone Company of Ohio	86,950	5.59%
MCI Communications Services Incorporated	86,860	5.58%
Ameritech Advanced Data Services of Ohio	72,740	4.68%
Horizon Personal Communications Incorporated	45,700	2.94%
TWC Digital Phone LLC	30,290	1.95%
Verizon North Incorporated	28,990	1.86%
Sprint Nextel Corporation	27,560	1.77%
T-Mobile Central LLC	25,580	1.64%
Total	\$1,423,140	91.49%
Total Assessed Valuation	\$1,555,490	

(1) The amounts presented represent the assessed values upon which 2010 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
2019 and 2010 (1)

Name of Taxpayer	2019	
	Assessed Value	Percent of Public Utility Assessed Value
Rockies Express Pipeline	\$185,999,010	48.51%
Ohio Power Company	82,025,220	21.40%
AEP Ohio Transmission Company Inc	37,193,670	9.70%
Appalachian Power Company	18,595,070	4.85%
Texas Eastern Trans LP	9,686,480	2.53%
Columbia Gas of Ohio Inc	8,693,670	2.27%
Tennessee Gas Pipeline	7,709,470	2.01%
Guernsey Muskingum	7,348,780	1.92%
Columbia Pipeline Group	6,966,610	1.82%
NGO Transmission Inc	6,796,030	1.77%
Total	\$371,014,010	96.78%
Total Assessed Valuation	\$383,374,380	

	2010	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Power Company	\$47,317,550	59.03%
Guernsey Muskingum Electric Co-Op	6,037,190	7.53%
NGO Transmission, Incorporated	7,336,130	9.15%
Texas Eastern Trans LP	4,015,960	5.01%
Columbia Gas of Ohio	5,774,910	7.20%
Tennessee Gas Pipeline Company	2,880,870	3.60%
Total	\$73,362,610	91.52%
Total Assessed Valuation	\$80,156,260	

(1) The amounts presented represent the assessed values upon which 2019 and 2010 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

	2019	2018	2017	2016	2015
<u>Real and Public Utility Property</u>					
Tax Levy (1)	\$16,772,575	\$13,969,544	\$12,592,074	\$12,448,297	\$13,728,603
Current Tax Collections (1)	13,454,174	12,058,474	11,971,319	13,728,369	13,560,610
Percent of Current Collections to Levy	80.22%	86.32%	95.07%	110.28%	98.78%
Delinquent Tax Collections (3)	536,694	453,678	525,256	535,878	667,522
Total Tax Collections	13,990,868	12,512,152	12,496,575	14,264,247	14,228,132
Ratio of Total Collections to Levy	83.42%	89.57%	99.24%	114.59%	103.64%
Outstanding Delinquent Taxes (2)	1,544,411	1,650,496	1,653,688	1,665,842	1,546,343
Ratio of Outstanding Delinquent Taxes to Tax Levy	9.21%	11.81%	13.13%	13.38%	11.26%
<u>General Business Tangible Personal Property</u>					
Tax Levy	\$0	\$0	\$0	\$0	\$0
Total Tax Collections	0	0	0	0	312
Ratio of Total Collections to Levy	n/a	n/a	n/a	n/a	n/a
Outstanding Delinquent Taxes	42,556	41,682	41,207	45,685	53,218
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

2014	2013	2012	2011	2010
\$14,895,685	\$16,359,709	\$21,164,546	\$19,794,947	\$18,192,541
14,910,257	15,387,739	19,438,191	16,867,486	16,848,050
100.10%	94.06%	91.84%	85.21%	92.61%
913,782	731,600	1,015,376	1,489,227	735,605
15,824,039	16,119,339	20,453,567	18,356,713	17,583,655
106.23%	98.53%	96.64%	92.73%	96.65%
1,924,632	2,269,132	2,888,616	3,584,990	2,800,717
12.92%	13.87%	13.65%	18.11%	15.39%
\$0	\$0	\$0	\$0	\$20,624
895	2,504	2,263	3,822	73,183
n/a	n/a	n/a	n/a	354.84%
53,460	54,455	68,118	80,370	136,942
n/a	n/a	n/a	n/a	663.99% (4)

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
2019	\$1,843,013	\$136,332	\$73,927	\$792,888	\$416,010	\$0	\$804,110
2018	3,545,459	140,609	92,779	704,251	1,228,179	0	948,105
2017	4,529,537	144,712	111,731	433,145	2,014,582	0	1,122,613
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

Note: Details regarding the County's outstanding debt can be found in the Notes to the Financial Statements.

(1) See S48 for personal income and population data

Business-Type Activities

General Obligation Bonds	Bond Anticipation Notes	Revenue Bonds	OWDA Loan	OPWC Loan	Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$9,197,544	\$0	\$0	\$18,010,986	\$816,066	\$32,090,876	1.82%	\$373
10,575,145	0	0	16,691,266	846,291	34,772,084	1.97	404
11,843,096	0	0	13,477,332	876,516	34,553,264	1.96	401
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

Muskingum County, Ohio
Ratio of General Obligation Bonded Debt to Estimated Actual Property Value
and General Obligation Bonded Debt Per Capita
Last Ten Years

<u>Year</u>	<u>Population (1)</u>	<u>Estimated Actual Property Value</u>	<u>General Obligation Bonded Debt</u>	<u>Ratio of General Obligation Bonded Debt to Estimated Actual</u>	<u>Bonded General Obligation Debt Per Capita</u>
2019	86,074	\$5,912,589,228	\$11,040,557	0.19%	\$128.27
2018	86,074	5,088,694,629	14,120,604	0.28	164.05
2017	86,074	5,030,347,914	16,372,633	0.33	190.22
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	4,635,911,656	23,414,810	0.55	272.03
2013	86,074	4,646,748,344	25,679,638	0.58	298.34
2012	86,074	4,764,411,370	27,469,763	0.64	319.14
2011	86,074	4,566,313,029	29,327,800	0.69	340.73
2010	86,074	4,409,977,943	30,357,544	0.76	352.69

(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

	2019	2018	2017	2016	2015	2014
Net Available Revenue:						
Gross Revenues (1)	\$4,420,445	\$4,382,431	\$4,420,758	\$4,199,510	\$4,332,272	\$4,344,193
Less: Operating Expenses (2)	2,754,459	2,744,798	2,371,297	2,057,080	2,091,860	2,109,749
Net Available Revenue	<u>1,665,986</u>	<u>1,637,633</u>	<u>2,049,461</u>	<u>2,142,430</u>	<u>2,240,412</u>	<u>2,234,444</u>
Debt Service OWDA Loans:						
Principal	386,464	282,161	241,691	262,413	223,318	238,513
Interest	273,523	245,307	204,598	214,696	231,424	238,084
OWDA Coverage	2.52	3.10	4.59	4.49	4.93	4.69
Debt Service - Revenue Bonds						
Bonds Principal	0	0	0	0	0	0
Bonds Interest	0	0	0	0	0	0
Revenue Bond Coverage	0.00	0.00	0.00	0.00	0.00	0.00
Total Debt Service:						
Principal	386,464	282,161	241,691	262,413	223,318	238,513
Interest	273,523	245,307	204,598	214,696	231,424	238,084
Total Coverage	2.52	3.10	4.59	4.49	4.93	4.69

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

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

(continued)

Source: Muskingum County Auditor

Muskingum County, Ohio
Pledged Revenue Coverage (Continued)
Revenue Debt - Sewer
Last Ten Years

	2013	2012	2011	2010
Net Available Revenue:				
Gross Revenues (1)	\$3,840,748	\$4,281,100	\$4,066,504	\$3,982,525
Less: Operating Expenses (2)	2,082,783	2,060,791	2,705,414	1,801,755
Net Available Revenue	<u>1,757,965</u>	<u>2,220,309</u>	<u>1,361,090</u>	<u>2,180,770</u>
Debt Service OWDA Loans:				
Principal	252,410	279,634	243,008	3,603,067
Interest	245,863	253,232	260,218	266,848
OWDA Coverage	3.53	4.17	2.70	0.56
Debt Service - Revenue Bonds				
Bonds Principal	0	5,329,400	64,900	62,500
Bonds Interest	0	245,572	243,393	246,224
Revenue Bond Coverage	0.00	0.40	4.41	7.06
Total Debt Service:				
Principal	252,410	5,609,034	307,908	3,665,567
Interest	245,863	498,804	503,611	513,072
Total Coverage	3.53	0.36	1.68	0.52

(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	
2019	\$4,528,241	\$2,367,382	\$2,160,859	\$1,142,066	\$91,423	1.75
2018	4,239,876	2,525,882	1,713,994	3,537,218	97,152	0.47
2017	4,250,598	2,175,694	2,074,904	604,199	82,690	3.02
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

(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

	2019	2018	2017	2016
Total Assessed Property Value	<u>\$2,069,406,230</u>	<u>\$1,781,043,120</u>	<u>\$1,760,621,770</u>	<u>\$1,713,988,010</u>
Debt Limit (1)	<u>50,235,156</u>	<u>43,026,078</u>	<u>42,515,544</u>	<u>41,349,700</u>
Total Debt Outstanding:				
General Obligation Bonds Payable	\$10,606,050	\$13,533,130	\$15,708,000	\$18,117,500
Notes Payable	0	0	0	0
Revenue Bonds Payable	0	0	0	0
OWDA Loans Payable from Enterprise Fund Revenues	18,010,986	16,691,266	13,477,332	13,399,017
OPWC Loans Payable	1,608,954	1,550,542	1,309,661	1,281,811
Special Assessment Debt Payable	<u>207,832</u>	<u>230,309</u>	<u>252,712</u>	<u>269,947</u>
Total Gross Indebtedness	<u>30,433,822</u>	<u>32,005,247</u>	<u>30,747,705</u>	<u>33,068,275</u>
Exemptions:				
General Obligation Bonds Payable - Exempt	8,819,900	10,747,800	12,552,500	14,266,700
Notes Payable - Exempt	0	0	0	0
Revenue Bonds Payable	0	0	0	0
OWDA Loans Payable from Enterprise Fund Revenues	18,010,986	16,691,266	13,477,332	13,399,017
OPWC Loans Payable	1,608,954	1,550,542	1,309,661	1,281,811
Special Assessment Debt Payable	207,832	230,309	252,712	269,947
Amount Available in the Debt Service Fund for General Obligations	<u>311,370</u>	<u>408,186</u>	<u>516,230</u>	<u>581,124</u>
Total Exemptions	<u>28,959,042</u>	<u>29,628,103</u>	<u>28,108,435</u>	<u>29,798,599</u>
Total Net Debt Applicable to Debt Limit	<u>1,474,780</u>	<u>2,377,144</u>	<u>2,639,270</u>	<u>3,269,676</u>
Legal Debt Margin	<u>\$48,760,376</u>	<u>\$40,648,934</u>	<u>\$39,876,274</u>	<u>\$38,080,024</u>
Legal Debt Margin Within Debt Limit	97.06%	94.48%	93.79%	92.09%

(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

2015	2014	2013	2012	2011	2010
<u>\$1,649,078,180</u>	<u>\$1,622,569,080</u>	<u>\$1,626,361,920</u>	<u>\$1,667,543,980</u>	<u>\$1,598,209,560</u>	<u>\$1,534,159,340</u>
<u>39,726,955</u>	<u>39,064,227</u>	<u>39,159,048</u>	<u>40,188,600</u>	<u>38,455,239</u>	<u>36,853,984</u>
\$20,746,520	\$23,065,190	\$25,298,400	\$27,220,000	\$29,182,000	\$31,098,500
0	0	0	140,000	1,930,000	2,337,000
0	0	0	0	5,329,400	5,394,300
13,699,289	13,654,230	11,929,999	11,225,303	11,139,921	10,384,703
608,400	338,939	0	0	0	0
<u>337,121</u>	<u>404,141</u>	<u>475,025</u>	<u>559,575</u>	<u>628,579</u>	<u>697,967</u>
<u>35,391,330</u>	<u>37,462,500</u>	<u>37,703,424</u>	<u>39,144,878</u>	<u>48,209,900</u>	<u>49,912,470</u>
16,172,300	17,822,900	19,403,400	20,886,250	22,255,250	23,599,500
0	0	0	0	700,000	750,000
0	0	0	0	5,329,400	5,394,300
13,699,289	13,654,230	11,929,999	11,225,303	11,139,921	10,384,703
608,400	338,939	0	0	0	0
<u>337,121</u>	<u>404,141</u>	<u>475,025</u>	<u>559,575</u>	<u>628,579</u>	<u>697,967</u>
<u>236,148</u>	<u>252,528</u>	<u>277,063</u>	<u>305,918</u>	<u>326,286</u>	<u>436,829</u>
<u>31,053,258</u>	<u>32,472,738</u>	<u>32,085,487</u>	<u>32,977,046</u>	<u>40,379,436</u>	<u>41,263,299</u>
<u>4,338,072</u>	<u>4,989,762</u>	<u>5,617,937</u>	<u>6,167,832</u>	<u>7,830,464</u>	<u>8,649,171</u>
<u>\$35,388,883</u>	<u>\$34,074,465</u>	<u>\$33,541,111</u>	<u>\$34,020,768</u>	<u>\$30,624,775</u>	<u>\$28,204,813</u>
89.08%	87.23%	85.65%	84.65%	79.64%	76.53%

(continued)

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

	2019	2018	2017	2016
Unvoted Debt Limitation (1)	<u>\$20,694,062</u>	<u>\$17,810,431</u>	<u>\$17,606,218</u>	<u>\$17,139,880</u>
Total Debt Outstanding:				
General Obligation Bonds Payable	\$10,606,050	\$13,533,130	\$15,708,000	\$18,117,500
Notes Payable	0	0	0	0
Revenue Bonds Payable	0	0	0	0
OWDA Loans Payable from Enterprise Fund Revenues	18,010,986	16,691,266	13,477,332	13,399,017
OPWC Loans Payable	1,608,954	1,550,542	1,309,661	1,281,811
Special Assessment Debt Payable	207,832	230,309	252,712	269,947
Total Gross Indebtedness	<u>30,433,822</u>	<u>32,005,247</u>	<u>30,747,705</u>	<u>33,068,275</u>
Exemptions:				
General Obligation Bonds Payable - Exempt	8,819,900	10,747,800	12,552,500	14,266,700
Notes Payable - Exempt	0	0	0	0
Revenue Bonds Payable	0	0	0	0
OWDA Loans Payable from Enterprise Fund Revenues	18,010,986	16,691,266	13,477,332	13,399,017
OPWC Loans Payable	1,608,954	1,550,542	1,309,661	1,281,811
Bonds Payable from Special Assessments	207,832	230,309	252,712	269,947
Amount Available in the Debt Service Fund for General Obligations	311,370	408,186	516,230	581,124
Total Exemptions	<u>28,959,042</u>	<u>29,628,103</u>	<u>28,108,435</u>	<u>29,798,599</u>
Net Debt Within Unvoted Debt Limitation	<u>1,474,780</u>	<u>2,377,144</u>	<u>2,639,270</u>	<u>3,269,676</u>
Unvoted Legal Debt Margin	<u>\$19,219,282</u>	<u>\$15,433,287</u>	<u>\$14,966,948</u>	<u>\$13,870,204</u>
Unvoted Legal Debt Margin as a Percentage of Unvoted Debt Limitation	92.87%	86.65%	85.01%	80.92%

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

2015	2014	2013	2012	2011	2010
<u>\$16,490,782</u>	<u>\$16,225,691</u>	<u>\$16,263,619</u>	<u>\$16,675,440</u>	<u>\$15,982,096</u>	<u>\$15,341,593</u>
\$20,746,520	\$23,065,190	\$25,298,400	\$27,220,000	\$29,182,000	\$31,098,500
0	0	0	140,000	1,930,000	2,337,000
0	0	0	0	5,329,400	5,394,300
13,699,289	13,654,230	11,929,999	11,225,303	11,139,921	10,384,703
608,400	338,939	0	0	0	0
337,121	404,141	475,025	559,575	628,579	697,967
<u>35,391,330</u>	<u>37,462,500</u>	<u>37,703,424</u>	<u>39,144,878</u>	<u>48,209,900</u>	<u>49,912,470</u>
16,172,300	17,822,900	19,403,400	20,886,250	22,255,250	23,599,500
0	0	0	0	700,000	750,000
0	0	0	0	5,329,400	5,394,300
13,699,289	13,654,230	11,929,999	11,225,303	11,139,921	10,384,703
608,400	338,939	0	0	0	0
337,121	404,141	475,025	559,575	628,579	697,967
236,148	252,528	277,063	305,918	326,286	436,829
<u>31,053,258</u>	<u>32,472,738</u>	<u>32,085,487</u>	<u>32,977,046</u>	<u>40,379,436</u>	<u>41,263,299</u>
<u>4,338,072</u>	<u>4,989,762</u>	<u>5,617,937</u>	<u>6,167,832</u>	<u>7,830,464</u>	<u>8,649,171</u>
<u>\$12,152,710</u>	<u>\$11,235,929</u>	<u>\$10,645,682</u>	<u>\$10,507,608</u>	<u>\$8,151,632</u>	<u>\$6,692,422</u>
73.69%	69.25%	65.46%	63.01%	51.00%	43.62%

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)
2019	86,074	\$1,761,848,706	\$20,469	\$37,748	39.5
2018	86,074	1,761,848,706	20,469	37,748	39.5
2017	86,074	1,761,848,706	20,469	37,748	39.5
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

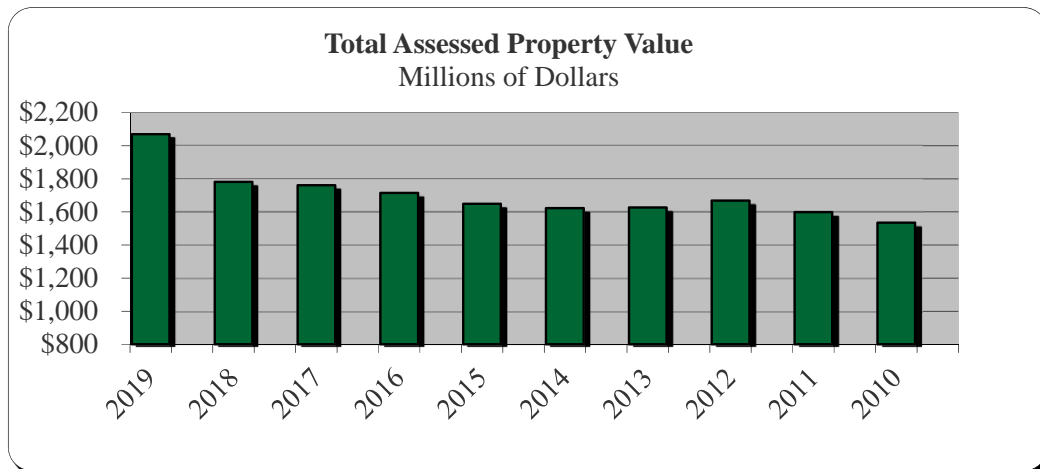
(1) Source: U.S. Census Bureau Fact Finder 2010 Federal Census

(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	15,601	4.9%	\$2,069,406,230
13.8	16,098	5.3	1,781,043,120
13.8	15,724	5.5	1,760,621,770
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

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Muskingum County, Ohio
Principal Employers
2019 and 2010

		2019	
Employer	Nature of Business	Employees	Percentage of Total County Employment
Genesis Health Care	Hospitals, Clinics, Outpatient	2,800	7.08%
Muskingum County	Government	829	2.10%
Dollar General Corporation	Distribution Center for Retail Stores	820	2.07%
Halliburton Energy Services, Incorporated	Oil and Gas Well Services	754	1.91%
Continuing Healthcare Solution	Nursing Homes	750	1.90%
Autozone	Auto Parts Distribution Center	648	1.64%
Spectrum	Inbound Call Center	563	1.42%
Shelly & Sands, Incorporated	Road Construction, Aggregate, and Asphalt	500	1.26%
Zanesville City School District	Education	480	1.22%
Muskingum University	Private University	450	1.14%
Total		<u>8,594</u>	<u>21.74%</u>
Total Employment within the County		<u>39,532</u>	

		2010	
Employer	Nature of Business	Employees	Percentage of Total County Employment
Genesis Health Care	Hospital - Health Services	3,000	9.02%
Zandex Inc.	Health Services	1,100	3.31%
Muskingum County	Government	971	2.92%
Dollar General Corporation	General Merchandise Warehouse and Distribution Center	760	2.28%
Longaberger Incorporated	Hand-woven baskets and wood products	700	2.10%
Avon Products, Incorporated	Beauty Care Products Warehouse and Distribution Center	491	1.48%
Auto Zone, Incorporated	Auto Parts Warehouse and Distribution Center	480	1.44%
Zanesville City Schools	Education	457	1.37%
Muskingum University	Private University	450	1.35%
Owens Illinois, Incorporated	Glass Containers and Jars	360	1.08%
Total		<u>8,769</u>	<u>26.35%</u>
Total Employment within the County		<u>33,273</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	2019	2018	2017	2016
General Government - Legislative and Executive				
Commissioners	12.00	12.00	11.00	10.00
Auditor	11.00	10.00	10.00	10.00
Treasurer	4.00	4.00	2.00	5.00
Treasurer - Dretac	1.00	1.00	3.00	1.00
Prosecuting Attorney	19.00	21.00	19.00	18.00
Prosecutor - Dretac	2.00	1.00	1.00	1.00
Records	2.00	3.00	3.00	2.00
Board of Elections	16.00	16.00	14.00	14.00
Recorder	5.00	5.00	4.00	5.00
Data Processing	0.00	0.00	0.00	0.00
Maintenance	19.00	19.00	20.00	19.00
Fleet Garage	2.00	2.00	2.00	2.00
Information Services	4.00	4.00	4.00	4.00
Title	5.00	5.00	5.00	5.00
G.I.S.	3.00	3.00	3.00	3.00
Real Estate	6.00	6.00	7.00	7.00
General Government - Judicial				
Common Pleas Court	9.00	10.00	10.00	9.00
Jury Commission - Common Pleas	2.00	2.00	2.00	2.00
County Court	9.00	10.00	9.00	9.00
Probate Court	7.00	6.00	6.00	5.00
Juvenile Court	63.00	63.00	62.00	60.00
Municipal Court	4.00	3.00	5.00	3.00
Clerk of Courts	12.00	11.00	11.00	12.00
Domestic Relations Court	10.00	10.00	10.00	9.00
Special Projects - County Court	0.00	0.00	0.00	0.00
Law Library	1.00	1.00	1.00	1.00
Public Safety				
Sheriff	111.00	105.00	103.00	101.00
Disaster Services	3.00	3.00	3.00	3.00
Coroner	12.00	17.00	16.00	19.00
Community Corrections	5.00	5.00	5.00	6.00
House Arrest - County Court	3.00	2.00	3.00	3.00
Youth Services - Juvenile Court	2.00	2.00	3.00	4.00
Sheriff Levy Fund	6.00	6.00	6.00	6.00
Sheriff Co. Agency	8.00	10.00	5.00	5.00
9-1-1 Sheriff	1.00	1.00	2.00	2.00
Victim Witness - Prosecutor	2.00	2.00	2.00	2.00
Building Department	6.00	6.00	6.00	7.00
Public Works				
Engineer	52.00	45.00	49.00	48.00
Recycling	2.00	2.00	3.00	3.00
CDBG/CHIP Grants	1.00	1.00	1.00	1.00

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

2015	2014	2013	2012	2011	2010
11.00	11.00	11.00	13.00	14.00	13.00
11.00	11.00	11.00	12.00	10.00	11.00
4.00	3.00	3.00	3.00	3.00	3.00
2.00	2.00	2.00	3.00	2.00	2.00
17.00	16.00	17.00	20.00	19.00	19.00
2.00	1.00	3.00	1.00	1.00	1.00
2.00	2.00	2.00	2.00	2.00	2.00
15.00	17.00	18.00	19.00	18.00	18.00
5.00	5.00	6.00	4.00	6.00	6.00
0.00	0.00	0.00	0.00	1.00	1.00
19.00	20.00	20.00	19.00	18.00	22.00
2.00	2.00	2.00	2.00	2.00	3.00
4.00	4.00	4.00	4.00	4.00	4.00
6.00	5.00	5.00	5.00	5.00	5.00
3.00	2.00	2.00	3.00	3.00	3.00
6.00	7.00	7.00	8.00	7.00	6.00
9.00	8.00	8.00	9.00	9.00	10.00
2.00	2.00	2.00	2.00	2.00	1.00
9.00	9.00	9.00	9.00	9.00	9.00
7.00	6.00	6.00	6.00	6.00	6.00
61.00	67.00	63.00	62.00	63.00	63.00
3.00	4.00	4.00	4.00	4.00	4.00
11.00	11.00	10.00	11.00	12.00	12.00
10.00	11.00	11.00	11.00	11.00	11.00
0.00	1.00	0.00	0.00	0.00	0.00
1.00	1.00	1.00	1.00	1.00	1.00
102.00	101.00	100.00	99.00	98.00	108.00
3.00	3.00	3.00	3.00	3.00	3.00
16.00	6.00	5.00	3.00	3.00	2.00
6.00	6.00	6.00	6.00	5.00	5.00
3.00	3.00	3.00	3.00	3.00	3.00
3.00	0.00	0.00	0.00	0.00	4.00
6.00	6.00	7.00	7.00	7.00	7.00
4.00	3.00	4.00	3.00	5.00	4.00
2.00	2.00	2.00	2.00	2.00	2.00
2.00	1.00	1.00	1.00	1.00	1.00
7.00	8.00	6.00	6.00	5.00	7.00
48.00	48.00	51.00	54.00	55.00	60.00
4.00	3.00	4.00	4.00	3.00	4.00
1.00	1.00	1.00	1.00	1.00	2.00

(continued)

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

Program/Activity	2019	2018	2017	2016
Health				
Dog and Kennel	3.00	4.00	4.00	4.00
T.B. Clinic	12.00	11.00	11.00	11.00
Human Services				
Developmental Disabilities	95.00	91.00	108.00	101.00
Public Assistance	82.00	83.00	84.00	82.00
Children Services	87.00	86.00	85.00	83.00
Child Support Enforcement Agency	38.00	39.00	39.00	38.00
Veteran Services	10.00	10.00	10.00	10.00
County Home	0.00	0.00	0.00	0.00
Center for Seniors	22.00	22.00	22.00	22.00
Special Ed - Starlight	10.00	11.00	0.00	12.00
Early Childhood - Starlight	3.00	3.00	0.00	3.00
Enterprise Funds				
Sewer	8.00	9.00	11.00	10.00
Water	17.00	16.00	16.00	16.00
Totals:	<u>829.00</u>	<u>820.00</u>	<u>821.00</u>	<u>818.00</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>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
4.00	3.00	4.00	4.00	3.00	4.00
11.00	18.00	16.00	19.00	29.00	24.00
107.00	114.00	133.00	127.00	110.00	113.00
84.00	81.00	78.00	85.00	88.00	96.00
83.00	81.00	76.00	77.00	79.00	71.00
38.00	38.00	36.00	38.00	40.00	42.00
10.00	9.00	9.00	9.00	9.00	9.00
0.00	0.00	0.00	1.00	102.00	102.00
22.00	17.00	25.00	25.00	23.00	25.00
11.00	10.00	3.00	0.00	3.00	8.00
3.00	3.00	0.00	0.00	10.00	3.00
8.00	8.00	7.00	9.00	12.00	14.00
<u>15.00</u>	<u>15.00</u>	<u>15.00</u>	<u>14.00</u>	<u>13.00</u>	<u>12.00</u>
<u><u>825.00</u></u>	<u><u>816.00</u></u>	<u><u>822.00</u></u>	<u><u>833.00</u></u>	<u><u>944.00</u></u>	<u><u>971.00</u></u>

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

	2019	2018	2017	2016	2015
General Government - Legislative and Executive					
Commissioners					
Number of Resolutions Passed	1,389	1,431	1,460	1,434	1,437
Number of Meetings	95	92	95	96	95
Auditor					
Number of Budgetary Checks Issued	27,529	26,402	26,257	25,951	27,008
Number of Personal Property Returns	0	0	0	0	0
Number of Exempt Conveyances	1,250	1,260	1,247	1,459	1,338
Number of Non-Exempt Conveyances	1,945	1,865	1,932	1,729	1,759
Number of Real Estate Transfers	3,195	3,125	3,180	3,188	3,097
Number of Parcels Billed	68,202	60,592	60,735	64,102	65,272
Prosecutor					
Number of Criminal Cases	1,806	1,779	1,609	1,548	977
Board of Elections					
Registered Voters	52,261	55,015	54,277	53,923	51,784
Registered Voters Last General Election	52,261	55,015	54,277	53,923	51,784
Percentage of Registered Voters that Voted	29.71%	53.71%	32.29%	69.93%	44.71%
Recorder					
Number of Deeds Recorded	4,183	4,116	4,208	4,015	3,953
Number of Mortgages Recorded	3,257	2,973	3,202	3,080	3,248
Number of Military Discharges Recorded	54	66	61	7	11
Number of Documents Recorded	12,050	11,924	12,223	11,847	12,309
Building Department					
Number of Plan Approvals Issued	394	566	798	732	659
Approximate Cost of Construction	\$58,988,991	\$102,180,496	\$74,603,595	\$161,080,821	\$130,806,359
General Government - Judicial					
Probate Court					
Number of Marriage Licenses Issued	565	608	530	551	589
Number of Civil Cases Filed	18	7	11	10	10
Number of Estates Filed	414	422	421	428	417
Number of Guardianships Filed	39	51	44	43	35
Juvenile Court					
Number of Delinquent Cases	399	389	352	584	702
Number of Unruly Cases	339	344	369	285	212
Number of Traffic Cases	368	437	430	411	489
Number of Abuse, Dependency, or Neglect Cases	245	252	257	189	198
Number of Custody Cases	3	4	22	41	61
Number of Adult Cases Only	282	256	263	223	114
Number of Other (Court Contempt, etc.) Cases	25	45	203	261	307

Source: Muskingum County Departments
 n/a - Information unavailable

2014	2013	2012	2011	2010
1,445	1,411	1,535	1,654	1,670
93	94	96	97	98
26,373	25,770	27,885	28,962	30,760
0	0	0	8	61
1,342	1,471	1,334	1,069	1,116
1,569	1,549	1,548	1,403	1,450
2,911	3,020	2,882	2,472	2,566
69,740	63,001	65,986	71,921	74,601
850	430	277	287	281
53,357	52,803	53,507	52,088	54,477
53,357	52,803	53,963	52,386	54,477
39.85%	25.74%	69.70%	48.31%	48.88%
3,816	3,837	3,817	3,538	3,423
3,059	3,644	3,580	3,025	3,528
8	10	16	12	25
11,381	13,149	13,645	11,892	12,615
665	608	646	615	644
\$77,188,643	\$71,435,839	\$72,583,620	\$92,739,048	\$49,060,316
603	536	629	611	557
15	16	12	14	9
428	420	472	435	402
41	44	46	70	62
593	580	690	797	827
237	209	140	141	99
428	394	449	467	449
272	266	184	203	149
2	2	1	1	29
30	10	6	1	1
426	428	249	257	426

(continued)

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

	2019	2018	2017	2016	2015
General Government - Judicial					
Municipal Court					
Number of Civil Cases and Small Cases Filed	1,243	1,053	1,013	904	767
Number of Criminal Cases Filed	1,752	1,766	1,816	1,861	1,982
Domestic Relations Court					
Number of Divorces/ Dissolution Cases Filed	406	384	422	417	416
Clerk of Courts					
Number of Civil Cases Filed	481	485	429	428	547
Number of Criminal Cases Filed	732	758	500	428	388
Number of Domestic Relation Cases Filed	887	939	1,034	1,054	1,101
Number of Appeal Cases Filed	90	85	104	67	65
Law Library					
Number of Volumes in Collection	10,692	10,658	10,631	10,601	10,580
Number of Computer Users Served	117	117	117	117	117
Public Safety					
Sheriff					
Average Daily Jail Census	205	222	198	193	192
Number of Prisoners Booked	2,523	2,798	2,647	2,586	2,459
Number of Prisoners Released	2,431	2,739	2,641	2,583	2,451
Number of Citations Issued	1,041	1,286	1,969	2,301	2,232
Number of Court Security Hours	2,640	2,080	2,080	2,080	2,080
Coroner					
Number of Autopsies Performed	35	31	29	19	39
Probation					
Number of House Arrest/GPS Individuals	3	17	25	28	24
Number of SCRAM Alcohol Monitoring Persons	65	86	83	91	55
Public Works					
Engineer					
Miles of Roads Resurfaced	33	20	15	11	14
Number of Bridges Replaced/ Improved	9	4	8	5	6
Number of Culverts Built/ Replaced/ Improved	78	117	151	134	130
Community Development					
Rehabilitation Assistance	75,375	155,468	292,405	331,125	82,243
Home Repair Assistance	118,690	72,994	104,552	40,725	191,391
Acquisition and Rehab Assistance	0	0	0	0	0
Homeless Prevention Assistance	0	0	0	0	0
Human Services					
Developmental Disabilities					
Number of Students Enrolled in Early Intervention	61	72	73	67	63
Number of Students Enrolled in Preschool	32	34	24	20	31
Number of Students Enrolled in School Age	39	45	45	45	47
Number Served by Workshop (privatized in 2017)	N/A	N/A	N/A	99	148
Public Assistance					
Average Client Count - Food Stamps	15,396	16,575	17,833	18,864	19,976
Medicaid Caseload	27,201	28,528	27,660	28,703	29,498
Average Client Count - Day Care	467	413	404	403	398
Child Support Enforcement Agency					
Open Child Support Cases	10,906	11,160	10,985	10,540	10,470
Percentage of Child Support Collected	71.94%	72.04%	71.60%	71.07%	72.01%

Source: Muskingum County Departments

2014	2013	2012	2011	2010
910	954	1,182	1,133	1,447
2,095	1,914	2,000	1,053	2,398
461	417	442	576	411
578	598	691	715	876
376	274	273	206	295
1,112	1,113	1,020	1,120	1,098
53	56	60	67	59
10,554	10,543	10,493	10,554	10,433
117	117	117	105	114
181	168	161	172	156
2,367	2,104	2,346	2,136	2,160
2,331	1,964	2,232	2,161	2,134
2,053	1,872	1,934	2,743	1,290
2,080	2,080	2,080	2,080	2,080
28	37	40	27	36
24	26	23	25	21
66	61	n/a	n/a	n/a
16	21	22	14	28
11	1	7	3	1
50	85	107	119	117
55,922	125,252	191,253	42,130	0
7,437	99,743	2,424	125,000	1,609
0	0	0	0	158,290
13,517	14,618	0	41,663	0
128	73	86	117	94
32	34	35	58	39
46	36	41	43	37
161	128	136	174	135
21,013	21,400	20,360	21,000	19,917
28,302	24,267	20,761	23,033	21,312
422	456	476	704	550
9,987	9,640	10,011	9,997	9,258
70.57%	70.28%	70.11%	70.41%	69.21%

(continued)

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

	2019	2018	2017	2016	2015
Human Services					
Veterans Services					
Number of Clients Served	1,204	1,154	802	968	904
Amount of Benefits Paid	\$296,609	\$240,065	\$246,290	\$277,063	\$229,464
Number of Clients Transported	545	427	379	415	544
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	55	59	55	56
Health					
Dog and Kennel					
Number of Dog Tags Issued	11,276	10,282	16,319	13,510	12,192
Number of Kennel Tags Issued	162	32	60	40	55
Number of Dogs Confiscated	530	545	505	542	393
T.B. Clinic					
Number of Individuals Treated for TB	1	0	0	1	0
Enterprise Funds					
Sewer					
Average Daily Sewage Treated (millions gallons per day)	2.280	1.840	1.510	1.420	1.570
Customer Accounts	4,925	4,916	4,886	4,817	4,798
Water					
Average Daily Water Treated (millions gallons per day)	1.867	1.648	1.531	1,373	1,375
Customer Accounts	8,820	8,568	8,268	8,382	8,269

Source: Muskingum County Departments

2014	2013	2012	2011	2010
851	1,089	1,106	1,103	1,105
\$245,129	\$202,658	\$193,438	\$205,535	\$181,613
707	580	663	567	713
0	0	0	77	76
0	0	0	7	7
0	0	0	38	40
63	59	62	65	51
13,356	11,138	11,717	10,597	11,397
250	791	562	805	156
565	584	574	801	729
0	5	8	11	12
1.810	1.940	1.890	1.848	1.454
4,798	4,809	4,809	4,607	4,598
0.847	1.541	1.540	1.558	1.124
8,174	8,100	8,037	8,000	7,724

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<u>General Government - Legislative and Executive</u>					
Commissioners					
Courthouse - (square feet)	7,782	7,782	7,782	7,782	7,782
Commissioners Pinkerton Road - (square feet)	0	0	0	0	50,500
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)	0	0	0	3,880	3,880
Elections Building - 627 Market Street	21,433	21,433	21,433	0	0
<u>General Government - Judicial</u>					
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

2014	2013	2012	2011	2010
7,782	7,782	7,782	8,479	8,479
50,500	50,500	50,500	50,500	50,500
10,924	10,924	10,924	10,924	10,924
10,068	10,068	10,068	11,374	11,374
3,215	3,215	3,215	3,314	3,314
3,352	3,352	3,352	3,066	3,066
5,986	5,986	5,986	10,156	10,156
2,600	2,600	2,600	2,600	2,600
13,450	13,450	13,450	13,450	13,450
4,152	4,152	4,152	6,112	6,112
464	464	464	1,753	1,753
11,338	11,338	11,338	8,634	8,634
4,008	4,008	4,008	4,585	4,585
3,880	3,880	3,880	3,880	3,880
0	0	0	0	0
5,509	5,509	5,509	5,903	5,903
17,160	17,160	17,160	11,158	11,158
4,523	4,523	4,523	3,904	3,904
6,735	6,735	6,735	6,735	6,735
15,747	15,747	15,747	15,747	14,927
5,726	5,726	5,726	5,726	5,430
16,441	16,441	16,441	16,441	16,164

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

	2019	2018	2017	2016	2015
<u>Public Safety</u>					
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	35,209	35,209	35,209
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	9,584
Disaster Services					
Administrative Office - (square feet)	2,440	2,440	2,440	2,440	2,440
<u>Public Works</u>					
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	526	526	529	529	527
Township Road Miles	711	711	711	709	709
State Route Miles	271	271	271	271	271
<u>Human Services</u>					
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	22,844	22,844	22,844
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	22,566	22,566	22,566	22,556
Welfare Administrative Offices - (square feet)	4,720	4,720	4,720	4,720	4,720
<u>Health</u>					
Dog and Kennel					
Dog Pound - (square feet)	2,670	2,670	2,670	2,670	2,670
<u>Enterprise Funds</u>					
Sewer Department					
Sanitary Engineer Office - (square feet)	6,624	6,624	6,624	6,624	6,624
Sewer Storage Buildings	6,400	6,400	6,400	6,400	6,400
Sewer Lines Laid - (in feet)	5,070	5,779	3,850	10,540	10,550
Water Department					
Water Department Office - (square feet)	2,240	2,240	2,240	2,240	2,240
Water Lines Laid - (in feet)	48,500	162,500	44,293	13,300	8,600

Source: Muskingum County Departments

2014	2013	2012	2011	2010
133	133	133	262	371
44,601	44,601	44,601	44,601	44,601
129	129	129	804	804
1,704	1,704	1,704	1,704	1,704
15,896	15,896	15,896	588	588
35,930	35,930	35,930	35,930	34,529
10,800	10,800	10,800	10,800	10,800
9,584	9,584	11,984	11,984	5,978
2,440	2,440	2,440	2,440	2,440
14,650	14,650	14,650	14,650	0
1,124	1,124	1,124	1,124	1,127
4,180	4,180	4,180	4,180	4,180
5,870	5,870	5,870	5,870	1,250
2,800	2,800	2,800	2,800	2,800
20,894	20,894	20,894	20,894	19,294
3,840	3,840	3,840	3,840	3,840
527	528	527	530	530
708	708	707	704	702
271	271	271	271	271
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
15,896	15,896	15,896	31,204	31,204
0	0	0	0	0
1,997	1,997	1,997	1,997	3,675
22,566	22,566	22,566	22,566	10,858
4,720	4,720	4,720	4,720	1,194
2,670	2,670	2,670	2,670	2,670
6,624	6,624	6,624	6,624	6,624
2,400	2,400	0	0	0
5,100	2,000	0	19,958	35,789
2,240	2,240	2,240	2,240	2,240
54,330	25,000	49,852	13,755	17,960

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

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OHIO AUDITOR OF STATE KEITH FABER



MUSKINGUM COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 9/29/2020

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov