



OHIO AUDITOR OF STATE
KEITH FABER



**MUSKINGUM COUNTY
DECEMBER 31, 2020**

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MUSKINGUM COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020

FEDERAL GRANTOR Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Pass Through To Subrecipients	Disbursements
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	G-2021-11-5972	10.561	\$	853,367
<i>Passed Through Ohio Department of Education</i>				
Child Nutrition Cluster: School Breakfast Program	N/A	10.553		31,037
National School Lunch Program: Cash Assistance Non-Cash Assistance (Food Distribution) Total National School Lunch Program	N/A	10.555		54,380 7,442 61,822
Total Child Nutrition Cluster				92,859
Total U.S. Department of Agriculture				946,226
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Passed Through Ohio Department of Development</i>				
Community Development Block Grants-State's Program	B-F-20-1CC-1 B-F-18-1CC-1 B-W-17-1CC-1 B-C-18-1CC-1	14.228		563 12,733 10,010 67,668 90,974
Total Community Development Block Grant-State's Program				
Home Investment Partnerships Program	B-C-18-1CC-2	14.239		84,915
Total U.S. Department of Housing and Urban Development				175,889
U.S. DEPARTMENT OF JUSTICE				
<i>Direct From Federal Government</i>				
Bulletproof Vest Partnership Program	2018 2019	16.607		1,179 1,992 3,171
Total Bulletproof Vest Partnership Program				
<i>Passed through Ohio Attorney General</i>				
Crime Victim Assistance	2020-VOCA-132921425 2021-VOCA-133977953	16.575		21,110 13,862 34,972
Total Crime Victim Assistance				
Total U.S. Department of Justice				38,143
U.S. DEPARTMENT OF LABOR				
<i>Passed Through Workforce Investment Act Area 7</i>				
WIOA Cluster: WIA/WIOA Adult Program WIA/WIOA Youth Activities WIA/WIOA Dislocated Workers	N/A	17.258 17.259 17.278		301,871 172,585 130,035 604,491
Total WIOA Cluster				
WIA National Emergency Grants	N/A	17.277		63,954
Total U.S. Department of Labor				668,445
U.S. DEPARTMENT OF TRANSPORTATION				
<i>Passed Through Ohio Department of Transportation</i>				
Highway Planning and Construction Cluster: Highway Planning and Construction	PID 108643 PID 97347 PID 97346 PID 97965 PID 97968	20.205		26,317 140,223 7,681 277,299 1,090,214 1,541,734
Total Highway Planning and Construction Cluster				
Total U.S. Department of Transportation				1,541,734
U.S. TREASURY				
<i>Passed Through Ohio Department of Administrative services</i>				
Coronavirus Relief Fund	HB481-CRF-Local	21.019		4,772,396
<i>Passed Through Ohio Department of Education</i>				
Coronavirus Relief Fund - Broadband Connectivity Coronavirus Relief Fund - Other Education Entities		21.019 21.019		441 9,343
Total U.S. Treasury - Coronavirus Relief				4,782,180

MUSKINGUM COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2020
(Continued)

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Pass Through Entity Number	Federal CFDA Number	Pass Through To Subrecipients	Disbursements
U.S. DEPARTMENT OF EDUCATION				
<i>Passed Through Ohio Department of Education</i>				
Special Education Cluster (IDEA):				
Special Education-Grants to States	2020-21	84.027		30,907
Special Education-Preschool Grants	2020-21	84.173		4,519
Total Special Education Cluster (IDEA)				<u>35,426</u>
<i>Passed Through Ohio Department of Developmental Disabilities</i>				
Special Education: Grants for Infants and Families	H181A180024 H181A190024	84.181		53,695 34,626 <u>88,321</u>
Total Special Education: Grants for Infants and Families				
Education Stabilization Fund	GEER	84.425		39,281
Total U.S. Department of Education				<u>163,028</u>
ELECTION ASSISTANCE COMMISSION				
<i>Passed Through Ohio Secretary of State</i>				
Help America Vote Security Grants - Elections security Block Grant	N/A	90.404		27,147
Help America Vote Security Grants - Cares Grant	N/A	90.404		63,689
Help America Vote Security Grants - Security & Accessibility	N/A	90.404		25,544
Total Help America Vote Security Grants				<u>116,380</u>
Total Election Assistance Commission				<u>116,380</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed Through Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant	N/A	93.667		45,533
<i>Passed through Ohio Department of Jobs and Family Services</i>				
Social Services Block Grant	G-2021-11-5972	93.667		<u>871,698</u>
Total Social Services Block Grant				<u>917,231</u>
Medicaid Cluster				
<i>Passed Through Ohio Department of Developmental Disabilities</i>				
Medical Assistance Program	MAC	93.778		277,152
<i>Passed through Ohio Department of Jobs and Family Services</i>				
Medical Assistance Program	G-2021-11-5972	93.778		1,733,507
Medical Assistance Program	G-2021-11-5973			24,311
Total Medicaid Cluster				<u>2,034,970</u>
<i>Passed through Ohio Department of Jobs and Family Services</i>				
TANF Cluster:				
Temporary Assistance for Needy Families	G-2021-11-5972	93.558	171,279	2,353,821
Child Support Enforcement	G-2021-11-5972	93.563		1,893,444
CCDF Cluster				
Child Care and Development Block Grant	G-2021-11-5972	93.575		198,691
Stephanie Tubbs Jones Child Welfare Services Program	G-2021-11-5973	93.645		64,284
Foster Care - Title IV-E	G-2021-11-5973	93.658		1,488,256
Promoting Safe and Stable Families	G-2021-11-5973	93.556		44,527
Adoption Assistance	G-2021-11-5973	93.659		669,610
Chafee Foster Care Independence Program	G-2021-11-5972	93.674		18,926
Children's Health Insurance Program	G-2021-11-5972	93.767		<u>84,983</u>
Total U.S. Department of Health and Human Services			<u>171,279</u>	<u>9,768,743</u>

MUSKINGUM COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2020
(Continued)

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Pass Through Entity Number	Federal CFDA Number	Pass Through To Subrecipients	Disbursements
U.S. DEPARTMENT OF HOMELAND SECURITY				
<i>Passed Through Ohio Emergency Management Agency</i>				
Emergency Management Performance Grants	EMC-2019-EP-00005-S01	97.042		42,957
FEMA - Public Assistance Grant Program	FEMA-DR 4424-OH	97.036		72,310
Homeland Security Grant Program	EMW-2018-SS-00038-S01 EMW-2019-SS-00024-S01 EMW 2018-SS-00038-S01 EMW 2017-SS-00065-S01 EMW-2019-SS-00024-S01	97.067	255,061 111,741 63,480 1,453 626	
Total Homeland Security Grant Program				432,361
Total U.S. Department of Homeland Security				547,628
Total Federal Awards Expenditures			\$ 171,279	\$ 18,748,396

The Notes to the Federal Awards Expenditures Schedule are an integral part of the 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, 2020

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, 2020. 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 Uniform Guidance 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 Ohio Department of Jobs and Family 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 program 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.

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

Muskingum County
401 Main Street
Zanesville, Ohio 43701

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Muskingum County, Ohio (the County), as of and for the year ended December 31, 2020, 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 5, 2021, wherein we noted the County adopted Governmental Accounting Standards Board (GASB) Statement No. 83, *Certain Asset Retirement Obligations*. Additionally, we noted the financial impact of COVID-19 and the continuing emergency measures may 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) as a basis for designing 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. Therefore, unidentified material weaknesses or significant deficiencies may exist. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings that we consider a significant deficiency. We consider Finding 2020-001 to be a significant deficiency.

Muskingum County
Independent Auditor's Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Required by *Government Auditing Standards*
Page 2

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 financial statements. 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 an instance of noncompliance or other matter we must report under *Government Auditing Standards* which is described in the accompanying Schedule of Findings as item 2020-001.

County's Response to Findings

The County's response to the Finding identified in our audit is described in the accompanying Corrective Action Plan. We did not subject the County's response to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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.



Keith Faber
Auditor of State
Columbus, Ohio

August 5, 2021



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**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 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 Muskingum County's major federal programs for the year ended December 31, 2020. 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 program.

Auditor's Responsibility

Our responsibility is to opine on the County's compliance for 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 the County's major programs. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Major Federal Program

In our opinion, Muskingum County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect its major federal programs for the year ended December 31, 2020.

Muskingum County

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

Page 2

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 2020-002. Our opinion on major federal programs is not modified with respect to this matter.

The County's response to our noncompliance finding is described in the accompanying Corrective Action Plan. We did not subject the County's response to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

Report on Internal Control over Compliance

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a certain deficiency in internal control over compliance that we consider to be a significant deficiency, described in the accompanying Schedule of Findings as item 2020-002.

The County's response to the internal control over compliance finding we identified is described in the accompanying Corrective Action Plan. We did not subject the County's response to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

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

Muskingum County
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
Page 3

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, the discretely-presented component units, each major fund and the aggregate remaining fund information of Muskingum County (the County) as of and for the year ended December 31, 2020, 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 5, 2021, wherein we noted the County adopted Governmental Accounting Standards Board (GASB) Statement No. 83, *Certain Asset Retirement Obligations*. We also noted the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County. We conducted our audit to opine on the County's financial statements as a whole. We have not performed any procedures to the audited financial statements subsequent to August 5, 2021. 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 financial statements. We subjected this schedule to the auditing procedures we applied to the 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 16, 2021

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MUSKINGUM COUNTY

SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2020

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)?	Yes
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	Yes
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(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
(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 #21.019, Coronavirus Relief FundCFDA #93.558, Temporary Assistance for Needy FamiliesCFDA #93.563, Child Support EnforcementCFDA #93.658, Foster CareCFDA #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?	No

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

FINDING NUMBER 2020-001

Noncompliance and Significant Deficiency

Sound accounting practices require that when designing the public office's system of internal control and the specific control activities, management should ensure adequate security of assets and records, and verify the existence and valuation of assets and liabilities and periodically reconcile them to the accounting records.

MUSKINGUM COUNTY

SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2020
(Continued)

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

FINDING NUMBER 2020-001 (Continued)

Noncompliance and Significant Deficiency (Continued)

The reconciliation of cash (bank) balances to accounting system records (book) is the most basic and primary control process performed. Lack of completing an accurate and timely reconciliation may allow for accounting errors, theft and fraud to occur without timely detection.

The Treasurer's Office is responsible for reconciling the bank balance to the book (fund) balance, and the County Treasurer and County Auditor are responsible for reviewing the reconciliations and related support.

Additionally, **Ohio Rev. Code § 321.09** states that each business day, the county treasurer shall make a statement to the county auditor for the preceding day, showing the amount of taxes received and credited to the various undivided tax funds, the amount received on auditor's draft, the amount received from all other sources, the total amount deposited in the depository, the total amount paid by check on the depository, the total amount paid out in cash, the balance in the depository, and the balance in the county treasury.

Monthly bank to book reconciliations were prepared and reviewed each month of 2020, but we noted the reconciliations tested did not present bank balances for all the accounts listed but rather book balances. As a result, we noted unexplained reconciling items for the months tested ranging from (\$3,226) to \$47,387.

In addition, the County Treasurer did not prepare the daily statements of activity (Form 6) and provide to the County Auditor for the period of January 1, 2020 through December 31, 2020.

Failure to reconcile increases the possibility that the County will not be able to identify, assemble, analyze, classify, and record its transactions correctly or to document compliance with finance related legal and contractual requirements. Further, the lack of accurate monthly reconciliations increases the risk of theft/fraud over the cash cycle and could lead to inaccurate reporting in the annual financial statements.

Also, failure to provide the County Auditor an accurate daily statement of activity (Form 6) or accurate monthly reconciliations could result in accounting errors, theft and fraud to occur without timely detection and could lead to the County being declared unauditible in future audits.

The Treasurer should prepare bank to book cash reconciliations, which include all bank accounts and all fund balances. Variances should be investigated, documented and corrected. In addition, the monthly bank to book reconciliations reviewed by the County Treasurer and County Auditor should include true bank balances for all accounts listed. All related support (such as reconciling items) should be included in the reconciliation packet. In addition, we recommend the County Treasurer's office follow Ohio Rev. Code § 321.09 and prepare a daily Form 6 and start back up from when it was last performed to have a strong starting point to prepare these up through the current date. We further recommend the County contact the BS&A system administrator to get this issue corrected so that no adjustment is necessary to reconcile the County's system reports.

Officials' Response: See Corrective Action Plan.

MUSKINGUM COUNTY

SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2020
(Continued)

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

1. Title of Finding

Finding Number:	2020-002
CFDA Number and Title:	CFDA #93.658 - Foster Care-Title IV-E CFDA #93.659 - Adoption Assistance
Federal Award Identification Number / Year:	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?	Yes
Prior Audit Finding Number:	2019-001

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 be incurred specifically for the Federal award, and 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 48 hours to respond, not including weekends or holidays. If an employee fails to respond within the 48 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 48 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 72 hours.

During our testing for the Foster Care – Title IV-E and Adoption Assistance major federal programs, we noted four percent of the random moment observations tested were not completed by the employee within the 48 hour period or the RMS Coordinator did not select the alternative response option that the employee is unable to respond to the observation moment within the 48 hour observation 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.

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Muskingum County Auditor

Debra J. Nye

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

2 CFR 200.511(b)
December 31, 2020

Finding Number	Finding Summary	Status	Additional Information
2019-001	45C.F.R 75.405 – RMS Review and Approval Process was not completed by RMS Coordinator within a 48 hour period.	Partially Corrected	See Finding Number 2020-002.
2019-002	45 C.F.R. 92.20 – Children Services was not submitting their quarterly financial statements to the Ohio Department of Job and Family Services within the required time frame.	Corrected	

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COMMISSIONERS

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CORRECTIVE ACTION PLAN

2 CFR § 200.511(c)

December 31, 2020

Finding Number:

2020-001

Planned Corrective Action:

As per previous discussion with the Auditor's Office, the BS&A accounting system needs to be properly set-up for sweep/pooled accounts as was the original intent.

The Water and Health Departments should employ some expert help to balance their accounts bank to book. The Treasurer's Office employed the expertise of the AOS some 15 years ago to rectify the bank to book reconciling for these entities and after some investigation, the Treasurer's office was told to balance to debits and credits. The Treasurer's office needs the Water and Health Departments to balance to the bank so we may do the same.

Form 6 was evidently discontinued due to the reported redundancy when the BS&A system was implemented. The Treasurer's office has already held discussions and reviewed procedures to again produce a Form 6. Due to time and staffing constraints it is unknown how we can produce and catch-up on two years of daily Form 6's, therefore, we are exploring ways to start at a month's end. We believe it will be necessary to employ an expert in this area to provide guidance. We have reached out to AOS Local Government Services for the same.

12/31/2021

Todd A. Hixson, Treasurer

Anticipated Completion Date:
Responsible Contact Person:

Finding Number:

2020-002

Planned Corrective Action:

In accordance with 45 CFR Section 75.405(a), OAC 5101:9-7-20 E – effective 1/18/20 – Muskingum County Adult and Child Protectives continues the practices listed in the Corrective Action Plan (CAP) of September 30, 2020, and will continue those with this current CAP.

Please note that the 2020 finding was performed in February of 2020, which was before the September 2020 CAP was in practice.

Please see September 30, 2020 CAP to see the current and continual practices for this job procedure. All training in the CAP below was completed prior to the anticipated completion date.

740-455-7100 • Fax 740-455-3785

Muskingum County is an equal opportunity provider and employer.

CORRECTIVE ACTION PLAN

2 CFR § 200.511(c)

December 31, 2020

(Continued)

From 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.

September 18, 2020 Training, Ongoing Practice
Angela Carder, Business Director/Supervisor,
Susan Rosser, Account Clerk/RMS Coordinator

Anticipated Completion Date:

Responsible Contact Person:

Muskingum County, Ohio



Comprehensive Annual Financial Report
For the Year Ended
December 31, 2020

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 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, 2020

Debra J. Nye

Muskingum County Auditor

Prepared by the Muskingum County Auditor's Office



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

Administrative Assistant

Tina Huebner

Real Property Division

Caitlin Tacker, Real Estate Office Manager
Jennifer Bell Paula Huffman
Katie Settles Jodi Wilson

Appraisal Division

Todd Hixson
Steve Neilley

Brent Huffman
Matthew White

Geographic Information System

Andrea Clemens Andrew Roberts
Brett Stottsberry

Fiscal Service Division

Michael P. Babcock, Chief Administrator
Brenda Ellis Kim Melvin
Sheila Mills Stephanie Spencer
Janet Trout Jennifer Wilson

Inspector of Weights and Measures

Don Lang

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Muskingum County, Ohio
401 Main Street
Zanesville, OH 43701

740-455-7109 (County Auditor)

August 5, 2021

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

We are pleased to issue the Comprehensive Annual Financial Report of Muskingum County, Ohio, for the year ended December 31, 2020. 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 thirty-first 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 Comprehensive Annual Financial Report, 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, 2020, 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 composed of the County Treasurer, County Auditor, and County Prosecuting Attorney. The Budget Commission plays an important function in the financial administration of the County government and all other local governments located within the County.

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

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

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

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

Muskingum County employed 816 people at the close of 2020, which provided its citizens with a wide range of services that include human and social services, health and community assistance related services, civil and criminal justice system services, road and bridge maintenance, water and sewer utility services, and other general and administrative support services.

Budgetary Controls

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

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

ASSESSING ECONOMIC CONDITION

Local Economy

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

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

Excellent medical care is available through Genesis Healthcare System located conveniently on one campus. Genesis Healthcare System also provides services such as a home health and hospice agency, a community pharmacy, and several outpatient clinics.

The County is provided with banking and financial services by ten commercial banks and savings and loan associations. The County is serviced by one daily newspaper, 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 2020. 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 warehousing 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 business 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 and was established in June of 2018. The site is located in eastern Muskingum County on a 203-acre site, purchased jointly by the ZMCPA, Muskingum County Commissioners, and the City of Zanesville. In 2020, the Port Authority completed a large infrastructure project at the park to improve its marketability. This project included constructing a 0.625-mile access road and upgrading the water and sanitary sewer systems. The National Road Business Park is now capable of holding approximately a one million square foot facility. As this business park also contains numerous sites for smaller facilities, the Zanesville Muskingum County Port Authority will be able to market these sites and better compete to bring jobs back to Southeastern Ohio. Additionally, the creation of a Joint Economic Development District (JEDD) will create new revenue for the ZMCPA, City of Zanesville, Muskingum County, and Perry Township.

The Eastpointe Business Park is moving toward full capacity with the decision of AMG Vanadium to locate in Muskingum County 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, on a 154-acre parcel. 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. Eastpointe Business Park is also home to Dollar General's distribution center, the Bimbo Bakery Company's manufacturing facility, the Bilco Company, a plastics blow molding facility, New Avon, LLC Distribution Center, Halliburton Energy Services, and Hissong Kenworth (operating as TRP Zanesville). Companies that choose to locate to the Eastpointe Business Park have 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 Airport Business Park is adjacent to Zanesville Municipal Airport. For ground transportation, the Airport Business 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 tenants include 5B's, Bimbo Bakery Company, Plaskolite, Wayne Manufacturing, SEOIL USA, Bob Summerville Tire/Bank-Ag, and White Castle Systems. ZMCPA has a 30.18 shovel ready site available in the Airport Business Park; it is the largest shovel ready site along the I-70 corridor between Pittsburgh, Pennsylvania, and Columbus, Ohio.

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 Northpointe Business 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 Frazeysburg, Ohio. The ECO Park, which is relatively new and privately owned, has seen continued investment. Currently, the ECO Park is home to Fanatics Fulfillment Center, The Ridge Corporation, Kendrick Construction, and Malouf Mattress and Bedding Distribution Center.

There were several notable economic improvements in 2020. The ZMCPA was able to complete a major road project at the Eastpointe Business Park, resurfacing Eastpointe Drive between State Route 93 and the entrance to Dollar General. The project was paid for with \$276,234 in grant assistance. Owens Illinois (O-I) received a \$250,000 JobsOhio Economic Development Grant, based on their \$21,437,500 investment in furnace upgrades and repairs. These upgrades will allow O-I to retain 350 employees with a payroll of \$22.6 million. Worthington Foods was granted an Enterprise Zone agreement in 2020 on their \$43 million investment for the 40,000 square foot expansion of their existing facility in the City of Zanesville. The company committed to the creation of 40 fulltime jobs with an estimated payroll of \$2 million. The Dollar General Warehouse was also granted an Enterprise Zone Agreement in 2020 for their \$18 million investment in their existing facility in the Eastpoint Business Park. This expansion will create 130,000 square feet of cold storage warehousing. The company committed to the creation of 65 full time jobs with an estimated payroll of \$2.1 million. These Enterprise Zone Agreements are examples of tax incentives 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 2020, with the assistance of State funding, Muskingum County's highway system received several upgrades. Almost 16 miles of County roads were resurfaced with asphalt in 2020 while 15 bridges were either replaced or improved. In addition to the asphalt resurfacing, 50 miles of roads received a new chip and seal surface. More than a mile (5,889 Feet) of culvert pipe was installed on County roads and 80 miles of ditching was completed which provided improved drainage on the highway system. Asphalt resurfacing was completed with funding through the Ohio Public Works Commission and included Coopermill Road, County Road 420A, Dillon Falls Road, Flint Ridge Road, National Road, Norfield Road, Pinkerton Road, Poplar Forks Road, Rehl Road, Richards Road, Ridge Road, and Wayne Ridge Road.

Fifteen bridges were improved in 2020 by County highway crews. The structures replaced were located on Coopermill Road, Highland Grange Road, Mollies Rock Road, Creamery Road, East Athens Road (2 bridges), Mercer Road, Mitchell Lane, New Hope Road, Ruby Road, Southern Road, Sundale Road, North Dresden Road, Norfield Road, and Symmes Creek Road. Two of the bridges utilized concrete beams that were fabricated by County crews in-house, while the majority of structures were replaced with concrete box culverts which will require less maintenance in the future.

The newly constructed Duncan Falls - Philo Bridge is scheduled to open to traffic in 2021 following 2 years of construction. This structure spans the Muskingum River providing a vital link between the communities of Duncan Falls and the Village of Philo and also serves as an essential route utilized by the Franklin Local School District. Federal and State grant funds administered through the Ohio Department of Transportation greatly assisted in completing this major project. The local share was financed through a State Infrastructure Bank loan and will be repaid by 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 2020, Muskingum County completed the Leffler-Baughman Run Roads and Roseville Water project. This project started near the Village of Cannelville to supply water to the Village of Roseville through a master meter. The connection represents the equivalent of approximately 800 new customers to Muskingum County. 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 major water project Muskingum County completed was the North Moose Eye and Maple Brook Roads water project. This project extended water eastward from a starting point near the Village of Norwich and provided an emergency tie-in to the Village of New Concord. It also served several arterial roads adjacent to the project area. This project provided water to over 100 new customers, in addition to the emergency tie-in with New Concord. The Village of New Concord is helping to fund a small portion of the project.

Another major water project for Muskingum County was the Eastpointe Drive Water Main Extension. Working in partnership with the Zanesville - Muskingum County Port Authority, an 18-inch waterline was extended along Eastpointe Drive to serve the new AMG facility. It is anticipated that, when operational, AMG will be the County's largest water customer.

A significant amount of grant funding was provided for the previously mentioned projects from the Appalachian Regional Commission and the Environmental Protection Agency Division of Environmental and Financial Assistance. The Muskingum County Water Department also worked to extend water to areas that were not part of these larger projects. The Water Department extended public water to areas along Restless Road, MacDonald Road, and portions of Clay Pike, and also started working on Long Road with plans to complete more waterlines on Clay Pike. The Water Department crews also completed a new connection with a Pressure Reducing Station to provide a backup service to the Duncan Falls area and homes south of Duncan Falls.

Muskingum County continues to make significant improvement to the sanitary sewer system. Currently, Pembroke Avenue Force Main is operational, allowing the County to greatly expand its capacity of the sewer system to the southern portion of Muskingum County, including South Zanesville, Maysville, and southwestern Muskingum County. The County completed the Weber Sewer Lift Station which provided 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. Muskingum County, through a series of negotiations with the Village of South Zanesville, acquired the sanitary sewer infrastructure previously operated by the Village. The County began operation of the system in the summer of 2020 and will be responsible for all operation and maintenance in the future.

Population growth is a major indicator of economic activity. According to the latest census report available, 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 37,257 during 2020, decreasing by 2,275 from the 2019 annual average. At 5.2 percent, the 2020 average unemployment rate for the County was lower than the State of Ohio at 8.1 percent, and also lower than the national rate of 8.1 percent. The 2020 unemployment rate for the County increased by .3 percent from 2019 due to the COVID-19 pandemic. Page S-47 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 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 working on several other water projects including the areas around Southern and Sundale Roads, Twin Hills Road, Imlay and Wilsonwood Roads, Big B Road, and County Line Road. It is anticipated most of these projects will be ready to bid in 2021 with construction starting at various times throughout 2021 and into 2022. Muskingum County is also applying for funding for waterline extension to the Sunflower Road and Virginia Ridge Road area. Muskingum County is also working to expand the equipment storage facilities at its Richard Road Water Office by building a new equipment storage building during 2021.

Muskingum County is continuing to improve and expand the sanitary sewer facilities of the County including projects to upgrade service in the Maysville Pike area, and a new sewer force main to serve the eastern region of Muskingum County which will help expand capacity to residents in the area and serve both the Airport Industrial Park and the National Road Business Park.

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, 2019. This was the twenty-ninth 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 Comprehensive Annual Financial Report, 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, 2019

Christopher P. Monell

Executive Director/CEO

Muskingum County, Ohio

Elected Officials

December 31, 2020

Board of Commissioners

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

County Court

D. Scott Rankin
Jay F. Vinsel

County Auditor

Debra J. Nye

Clerk of Courts

Wendy L. Sowers

County Treasurer

Christina E. Hamill

County Coroner

Dr. Charles M. Feicht

County Recorder

Cynthia R. Rodgers

Prosecutor

D. Michael Haddox

County Engineer

Mark J. Eicher

County Sheriff

Matthew J. Lutz

Court of Common Pleas - General

Mark C. Fleegle
Kelly J. Cottrill

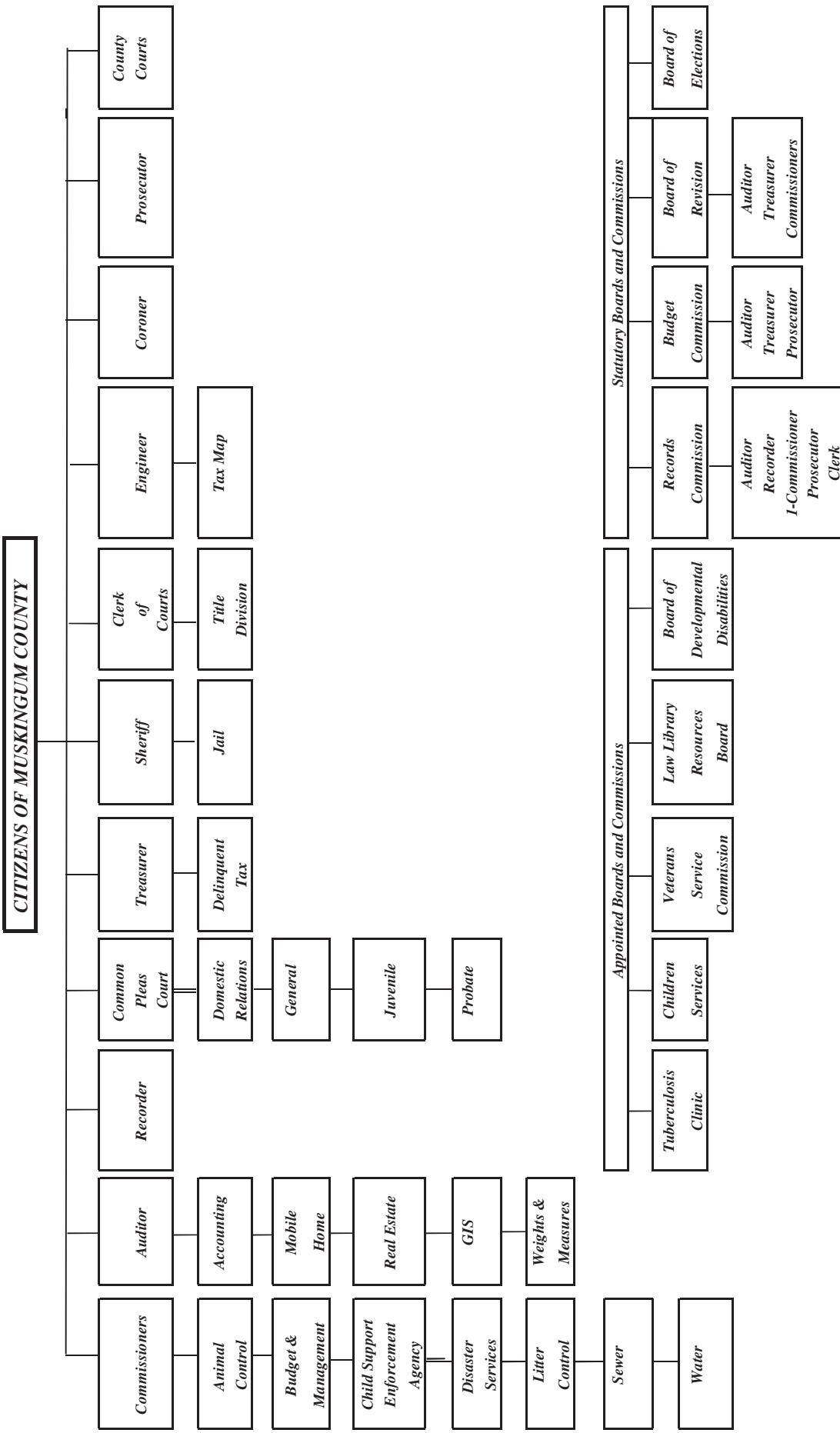
Court of Common Pleas - Probate and Juvenile

Eric D. Martin

Court of Common Pleas - Domestic Relations

Jeffrey A. Hooper

ORGANIZATION OF MUSKINGUM COUNTY



FINANCIAL SECTION



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, the discretely presented component units, each major fund and the aggregate remaining fund information of Muskingum County, Ohio (the County), as of and for the year ended December 31, 2020, 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, the discretely presented component units, each major fund, and the aggregate remaining fund information of Muskingum County, Ohio, as of December 31, 2020, 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, Children Services Levy and Motor Vehicle and Gasoline Tax 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 2020, the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 83, *Certain Asset Retirement Obligations*. Also, as discussed in Note 30 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may 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/Assets 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.

Muskingum County
Independent Auditor's Report
Page 3

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 5, 2021, 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.



Keith Faber
Auditor of State
Columbus, Ohio

August 5, 2021

Muskingum County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2020 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, 2020. 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 2020 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, 2020, by \$194,473,684 (net position). Of this amount, (\$30,100,597) represents deficit 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 \$11,216,000 from the total net position at the beginning of the year 2020 as restated.
- At the end of the current year, the County reported deficit unrestricted net position for governmental activities in the amount of (\$33,992,649).
- At the end of the current year, the County's governmental funds reported a combined ending fund balance in the amount of \$59,701,301, an increase of \$5,007,653 from the prior year. Of this amount, \$1,377,122 is nonspendable, \$30,580,460 is restricted, \$173,415 is committed, \$10,315,199 is assigned, and \$17,255,105 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 \$17,555,948, which represents 59 percent of total General Fund expenditures.
- The County received Coronavirus Aid, Relief, and Economic Security (CARES) Act funding during 2020 that was used for County operations as well as subgrants to other governments and businesses.
- The County implemented GASB Statement No. 83 which establishes specific criteria for certain asset retirement obligations (ARO).

Using This Annual Financial Report

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

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

Muskingum County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2020 Unaudited

Government-Wide Financial Statements

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

Statement of Net Position and Statement of Activities

While these documents contain 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 2020?" 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 two 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.

Discretely Presented 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.

Muskingum County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2020 Unaudited

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, Children Services Levy, and Motor Vehicle and Gasoline Tax Special Revenue Funds.

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

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

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

Proprietary Funds - The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities on the government-wide financial statements. The County uses enterprise funds to account for the Sewer Fund and Water Fund operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's other programs and activities. The County's two self-insurance funds account for the claims and liabilities relating to the County's self-insured hospitalization program and also for the run-out claims and liabilities relating to the County's retrospective workers' compensation program which ended in 2014.

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

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, 2020 Unaudited

Government-Wide Financial Analysis

Table 1 provides a comparison of the County's net position at December 31, 2020 compared to 2019:

Table 1
Net Position

	Governmental Activities		Business-Type Activities		2020	2019
	2020	2019	2020	2019		
Assets						
Current and Other Assets	\$103,995,512	\$96,495,904	\$7,531,042	\$7,597,169	\$111,526,554	\$104,093,073
Noncurrent Assets:						
Net Pension/OPEB Assets	337,844	237,432	7,558	4,473	345,402	241,905
Capital Assets, Net	129,115,447	123,790,312	89,812,379	85,242,875	218,927,826	209,033,187
<i>Total Assets</i>	<u>233,448,803</u>	<u>220,523,648</u>	<u>97,350,979</u>	<u>92,844,517</u>	<u>330,799,782</u>	<u>313,368,165</u>
Deferred Outflows of Resources						
Deferred Charge on						
Refunding	27,985	36,766	288,057	343,770	316,042	380,536
Pension	7,256,800	18,470,056	218,788	564,571	7,475,588	19,034,627
OPEB	4,772,042	2,377,924	147,257	73,224	4,919,299	2,451,148
Asset Retirement Obligation	0	0	483,462	478,175	483,462	478,175
<i>Total Deferred Outflows</i>	<u>12,056,827</u>	<u>20,884,746</u>	<u>1,137,564</u>	<u>1,459,740</u>	<u>13,194,391</u>	<u>22,344,486</u>
Liabilities						
Current and Other Liabilities	6,038,390	5,749,103	915,998	860,436	6,954,388	6,609,539
Long-Term Liabilities:						
Due Within One Year	2,584,244	3,005,732	2,164,991	1,983,582	4,749,235	4,989,314
Due in More than One Year:						
Net Pension Liability	44,904,517	61,941,524	1,348,989	1,877,389	46,253,506	63,818,913
Net OPEB Liability	29,431,868	27,966,366	910,266	864,939	30,342,134	28,831,305
Other Amounts	5,876,029	5,349,998	27,089,117	27,454,971	32,965,146	32,804,969
<i>Total Liabilities</i>	<u>88,835,048</u>	<u>104,012,723</u>	<u>32,429,361</u>	<u>33,041,317</u>	<u>121,264,409</u>	<u>137,054,040</u>
Deferred Inflows of Resources						
Deferred Charge on						
Refunding	5,471	6,155	3,637	4,041	9,108	10,196
Property Taxes/Payments in Lieu of Taxes	13,830,650	13,932,461	0	0	13,830,650	13,932,461
Pension	9,566,943	1,131,582	292,840	29,572	9,859,783	1,161,154
OPEB	4,423,367	291,933	133,172	5,183	4,556,539	297,116
<i>Total Deferred Inflows</i>	<u>27,826,431</u>	<u>15,362,131</u>	<u>429,649</u>	<u>38,796</u>	<u>28,256,080</u>	<u>15,400,927</u>
Net Position						
Net Investment in Capital Assets	124,715,495	118,780,083	61,737,481	57,014,531	186,452,976	175,794,614
Restricted	38,121,305	39,669,485	0	0	38,121,305	39,669,485
Unrestricted (Deficit)	(33,992,649)	(36,416,028)	3,892,052	4,209,613	(30,100,597)	(32,206,415)
<i>Total Net Position</i>	<u>\$128,844,151</u>	<u>\$122,033,540</u>	<u>\$65,629,533</u>	<u>\$61,224,144</u>	<u>\$194,473,684</u>	<u>\$183,257,684</u>

The net pension liability (NPL) is one of the largest liabilities reported by the County at December 31, 2020 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".

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.

Muskingum County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2020 Unaudited

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.

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 liability (asset), respectively, not accounted for as deferred inflows/outflows.

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As noted earlier, the County's net position, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$194,473,684 (\$128,844,151 in governmental activities and \$65,629,533 in business-type activities) as of December 31, 2020.

During 2020 total assets of the County increased \$17,431,617 or 5.6 percent from the prior year. The majority of this increase is in governmental activities. During 2020, the County seized over \$2.2 million in property held for resale from a major drug enforcement case. In addition, capital assets increased 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 \$4,275,999 largely the result of the net cash provided by operating activities from the County's internal service funds as well as three individual Bureau of Workers' Compensation premium reimbursements.

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

Current and other liabilities increased \$344,849 or approximately five percent from the prior year. The County's accrual of accrued wages and benefits payable and intergovernmental payable are the largest components of this increase. Accrued wages and benefits payable increased \$301,843, a combination of departmental pay increases and more days in a pay period accrued. Intergovernmental payable increased \$353,144, primarily due an increase in retirement associated with accrued wages and also because of a portion of a community development block grant owed to the City of Zanesville at December 31, 2020. These, along with slight increases in other liabilities, were offset by a decrease in contracts payable in the amount of \$306,552 due to the completion of construction projects in 2020. In addition, there was a decrease in claims payable of \$237,227 associated with the County's health self-insurance program. Long-term liabilities, other than pension and OPEB obligations, decreased slightly in the amount of \$79,902. The slight decrease is due to scheduled principal retirements for both governmental and business-type activities long-term debt in addition to the County retiring their governmental long-term contract payable with the Transportation Improvement District in the amount of \$416,010. These decreases were offset by increases in compensated absences and current year issuances of OWDA, OPWC, and State Infrastructure Bank loans.

There was a significant decrease in the net pension liability offset by an increase in the 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 (96 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 \$10,658,362 with the largest change shown in governmental activities.

An additional portion of the County's net position, \$38,121,305, or 20 percent, represents resources that are subject to restrictions on how they can be used. This category of net position decreased by \$1,548,180.

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Unrestricted net position of (\$30,100,597) 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 increased from the prior year in the amount of \$2,105,818 and is the direct result of the financial stability and accumulation of resources associated with the County's internal service programs.

In order to further understand what makes up the changes in net position for the current year, the following table gives readers additional details regarding the results of activities for 2020 and 2019.

Table 2
Change in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Revenues:						
Program Revenues						
Charges for Services	\$14,232,162	\$11,932,596	\$8,816,909	\$8,861,394	\$23,049,071	\$20,793,990
Operating Grants, Contributions, and Interest	33,660,262	27,673,582	0	0	33,660,262	27,673,582
Capital Grants and Contributions	5,803,067	12,691,289	1,314,075	981,411	7,117,142	13,672,700
Total Program Revenues	53,695,491	52,297,467	10,130,984	9,842,805	63,826,475	62,140,272
General Revenues						
Property and Lodging Taxes	13,889,641	12,975,066	0	0	13,889,641	12,975,066
Permissive Sales Taxes	20,704,443	19,403,940	0	0	20,704,443	19,403,940
Intergovernmental	2,629,899	3,070,530	0	0	2,629,899	3,070,530
Interest	1,184,990	2,456,800	2,433	7,707	1,187,423	2,464,507
Payments in Lieu of Taxes	335,539	345,100	0	0	335,539	345,100
Miscellaneous	3,002,642	590,584	133,071	79,585	3,135,713	670,169
Total General Revenues	41,747,154	38,842,020	135,504	87,292	41,882,658	38,929,312
Total Revenues	95,442,645	91,139,487	10,266,488	9,930,097	105,709,133	101,069,584
Program Expenses						
General Government:						
Legislative and Executive	11,147,099	12,021,106	0	0	11,147,099	12,021,106
Judicial	9,182,719	9,941,384	0	0	9,182,719	9,941,384
Public Safety	17,014,492	17,463,680	0	0	17,014,492	17,463,680
Public Works	11,913,613	8,087,903	0	0	11,913,613	8,087,903
Health	5,556,728	3,014,315	0	0	5,556,728	3,014,315
Human Services	32,757,992	36,281,128	0	0	32,757,992	36,281,128
Community and Economic Development	264,390	247,490	0	0	264,390	247,490
Interest and Fiscal Charges	100,968	247,299	0	0	100,968	247,299
Sewer	0	0	4,423,620	5,008,254	4,423,620	5,008,254
Water	0	0	4,340,473	3,876,801	4,340,473	3,876,801
Total Expenses	87,938,001	87,304,305	8,764,093	8,885,055	96,702,094	96,189,360
Increase in Net Position before Special Item and Transfers	7,504,644	3,835,182	1,502,395	1,045,042	9,007,039	4,880,224
Special Item Transfers	0	0	2,208,961	0	2,208,961	0
Total Special Item and Transfers	(694,033)	(824,421)	694,033	824,421	0	0
Change in Net Position	6,810,611	3,010,761	4,405,389	1,869,463	11,216,000	4,880,224
Net Position Beginning of Year	122,033,540	114,116,333	61,224,144	60,165,006	183,257,684	174,281,339
Restatement - See Note 3	0	4,906,446	0	(810,325)	0	4,096,121
Net Position End of Year	\$128,844,151	\$122,033,540	\$65,629,533	\$61,224,144	\$194,473,684	\$183,257,684

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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 \$14,232,162 or 15 percent of total governmental activities revenues and a 19 percent increase from 2019. These charges are for real estate transfers, deed and lease recordings, collection of property taxes, licenses and permits, fines and forfeitures related to judicial activity, fees from sheriff operations and commissary sales, permissive motor vehicle license taxes, rent, and fees associated the various human service departments within the County. The significant increase in 2020 was primarily due to the seizure of property (being held for resale) and the court ordered forfeiture in the realized amount of \$2,226,103. Operating grants, contributions, and interest were the largest program revenues, accounting for \$33,660,262 or 35 percent of total revenues for governmental activities. This program revenue increased approximately 22 percent. The increase in this program revenue is due to CARES funding, state shared gasoline tax revenues, and children services grants and subsidies. During 2020, capital grants and contributions showed the largest fluctuation with a decrease of \$6,888,222. In the prior year, the County received over three \$3 million in capital contributions for building renovations and more than \$9 million in funding from the Ohio Department of Transportation and the Ohio Public Works Commission to be used for infrastructure improvements on County roads and bridges. Permissive sales tax revenues accounted for \$20,704,443 or 22 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 \$13,889,641 or 15 percent of total governmental revenues. This revenue increased from the prior year in the amount of \$914,575 as a result of an increase in assessed property valuations.

Total governmental activities program expenses modestly increased by \$633,696 as each department and program in the County strives to maintain current spending levels in line with the prior year. The largest expense is associated with the County's human services programs and accounted for \$32,757,992, or 37 percent of total expenses for governmental activities. Human services is an area where the County is committed to offering these types of services and places importance on these programs through the public assistance, developmental disabilities, and childrens services departments. Unfortunately during 2020, COVID-19 directly impacted the services historically offered to the community through these programs and as a result, human service program expenses decreased in the amount of \$3,523,136 from the prior year. Due to global pandemic, facilities were closed and case workers were not allowed to go on site therefore, operational costs and third-party contractual costs decreased. Other major program expenses for governmental activities include legislative and executive programs, which accounted for \$11,147,099, or 13 percent of total expenses, public safety programs, which accounted for \$17,014,492 or 19 percent of total expenses, and public works programs, which accounted for \$11,913,613 or 14 percent of total expenses. The public works program showed the largest change in expenses from the prior year, an increase of \$3,825,710. During 2020, the County spent public works resources on infrastructure repair and maintenance as compared to 2019 where there were more capitalizations. Health expenses increased from the prior year as this is where the County recorded CARES Act subgrants to the community and area businesses. In addition to the above specific changes, a decrease in pension expense for the OPERS traditional plan was realized in all programs. Changes in assumptions and the net difference between projected and actual earnings on pension plan investments produced this decrease.

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Business-Type Activities

The net position for business-type activities increased \$4,405,389 during 2020. \$2,208,961 of this increase is directly related to the County acquiring, through a transfer of operations, the Village of South Zanesville's sanitary sewer system consisting of sewer lines and pump stations. Charges for services were the largest program revenue, accounting for \$8,816,909 or 86 percent of total business-type revenues. The increase in capital grants and contributions in the amount of \$332,664 was due to the amount of grants awarded for water improvement projects. Business-type expenses minimally decreased \$120,962 from the prior year as the County is working hard to maintain a consistent level of expenses in their utility operations.

Table 3, for governmental activities, indicates the total cost of services and the net cost of services for 2020 as compared to 2019. 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, unrestricted interest earnings, and miscellaneous revenues.

Table 3
Governmental Activities

	Total Cost of Services 2020	Net Cost of Services 2020	Total Cost of Services 2019	Net Cost of Services 2019
General Government				
Legislative and Executive	\$11,147,099	\$5,763,628	\$12,021,106	\$6,971,316
Judicial	9,182,719	6,861,038	9,941,384	7,994,529
Public Safety	17,014,492	9,095,355	17,463,680	13,262,275
Public Works	11,913,613	(1,717,336)	8,087,903	(8,037,710)
Health	5,556,728	1,844,498	3,014,315	(938,412)
Human Services	32,757,992	12,029,969	36,281,128	15,260,051
Community and Economic Development	264,390	264,390	247,490	247,490
Interest and Fiscal Charges	100,968	100,968	247,299	247,299
Total Expenses	<u>\$87,938,001</u>	<u>\$34,242,510</u>	<u>\$87,304,305</u>	<u>\$35,006,838</u>

Charges for services, operating and capital grants, contributions, and interest in the amount of \$53,695,491 or 61 percent of the total costs of services, were received and used to fund the governmental activities expenses of the County. The remaining \$34,242,510 in governmental expenses were funded primarily by property, lodging, and permissive sales taxes, non-restricted intergovernmental revenues, interest, and miscellaneous revenues. The \$12,029,969 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 2020. As such, the taxpayers have approved property tax levies for the developmental disabilities and children services programs. During 2020, public safety net cost of services of \$9,095,355 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 \$5,763,628 in the legislative and executive and \$6,861,038 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 is the result of capital contributions from other governments that were used for infrastructure.

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Financial Analysis of County Funds

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

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

As of December 31, 2020, the County's governmental funds reported a combined ending fund balance of \$59,701,301, an increase of \$5,007,653 in comparison with the prior year. Of that total ending fund balance, \$1,377,122 is nonspendable, \$30,580,460 is restricted, \$173,415 is committed, \$10,315,199 is assigned, and \$17,255,105 is unassigned, as defined in GASB Statement No. 54.

The General Fund is the primary operating fund of the County. At the end of 2020, unassigned fund balance was \$17,555,948 while total fund balance was \$28,663,105. 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 59 percent of total General Fund expenditures, while total fund balance represents 96 percent of that same amount. The General Fund realized an overall increase in revenues in the amount of \$1,831,346. The largest fluctuations can be found in other revenue and interest revenue. The increase in other revenue of \$2,094,504 is the result of premium refunds related to prior periods from the Ohio Bureau of Workers' Compensation. One of these refunds occurred late in 2020 and remained unspent therefore adding to the General Fund's ending cash balance. The decrease in interest revenue in the amount of \$1,197,383 is reflective of lower interest rates on the County's investments. Additional significant variances from the prior year occurred in the permissive sales taxes and intergovernmental revenues. The increase of \$1,038,004 in permissive sales taxes is a reflection of the local economy. The federal government's stimulus provided during the pandemic ensured this revenue source would continue. The decrease in intergovernmental revenues in the amount of \$1,037,711 is partially due to lower casino shared revenues as the pandemic forced the closure of these businesses. In addition, in the prior year, the County received a one-time voting equipment reimbursement from the Ohio Secretary of State. Expenditures decreased by \$2,407,904 as allowable costs were reallocated to the CARES Special Revenue Fund.

At the end of 2020, the Public Assistance Special Revenue Fund had a fund balance of \$251,409, in comparison to a fund balance of \$223,549 at the end of 2019. 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, 2020 was \$10,446,284, a decrease of \$2,884,382. This decrease is the result of a decrease in intergovernmental revenues in the amount of \$1,123,413. Operating expenditures continue to outpace revenues resulting in a 22 percent decrease in fund balance from the prior year.

The fund balance of the Children Services Levy Special Revenue Fund at December 31, 2020 was \$3,846,893, an increase of \$661,554 from 2019. The increase in fund balance is due to an increase in intergovernmental revenue in the amount of \$526,012 from institutional care reimbursements. Adding to the stability of this fund was a decrease in expenditures in the amount of \$552,682.

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During 2020, the Motor Vehicle and Gasoline Tax Special Revenue Fund became a major fund. This fund is reflecting an interfund payable to the General Fund in the amount of \$800,000 to help with equipment purchases and operational needs. The fund balance of the Motor Vehicle and Gasoline Tax Special Revenue Fund at December 31, 2020 was \$1,711,205, an increase of \$104,231 from 2019. This change reflects the state-wide 10.5 cent gasoline tax increase that was effective July 1, 2020.

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

As of December 31, 2020, net position for the County's enterprise funds was \$65,629,533. Of that total, \$3,892,052 represents unrestricted net position that is available for spending at the County's discretion. Revenues and expenses have remained consistent with the prior year, however operating expenses are significantly below operating revenues with a combined operating income of \$1,074,215. In addition, the Sewer Enterprise Fund acquired capital assets through a transfer of operations which added to the increase in net position.

As of December 31, 2020, unrestricted net position in the self-insurance programs was \$9,809,742 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 other revenue, an increase of \$668,791. The County increased the original budgeted amount to account for anticipated reimbursements from Coronavirus Aid, Relief, and Economic Security (CARES) Act funding and premium reimbursements from the Ohio Bureau of Workers' Compensation. Permissive sales taxes receipts were \$2,556,655 higher than final estimates which are the result of a strong local economy. Legislative and executive and public safety actual expenditures were lower than final budgeted amounts by \$2,464,399 and \$1,827,147, respectively because the County anticipated making more contingency expenditures (legislative and executive) during the year than what actually occurred and allowable public safety expenditures were reallocated to the CARES Special Revenue Fund. The County was conservative in the preparation of the 2020 budget as demonstrated by the ending unobligated fund balance being \$11,770,037 higher than final budgeted amounts.

Muskingum County, Ohio

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Capital Assets and Debt Administration

Capital Assets - The County's capital assets for governmental and business-type activities as of December 31, 2020, were \$218,927,826 (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 \$9,894,639. 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 2020 include construction in progress relating to infrastructure and vehicles purchases. 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 2020 and 2019. In addition, Note 12 (Capital Assets) provides capital asset activity during 2020.

Table 4
Capital Assets
(Net of Depreciation)

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Land	\$6,693,639	\$6,693,639	\$212,844	\$212,800	\$6,906,483	\$6,906,439
Land Improvements	34,179,643	34,179,643	0	0	34,179,643	34,179,643
Construction in Progress	16,430,610	9,083,730	264,507	1,111,846	16,695,117	10,195,576
Land Improvements	1,740,349	1,752,742	0	0	1,740,349	1,752,742
Buildings	27,009,434	28,224,027	702,184	730,482	27,711,618	28,954,509
Machinery, Equipment, Furniture and Fixtures	1,515,937	1,492,225	789,970	854,777	2,305,907	2,347,002
Vehicles	3,634,737	2,502,702	877,992	842,756	4,512,729	3,345,458
Infrastructure	37,911,098	39,861,604	86,964,882	81,490,214	124,875,980	121,351,818
Total Capital Assets	\$129,115,447	\$123,790,312	\$89,812,379	\$85,242,875	\$218,927,826	\$209,033,187

Long-Term Debt - As of December 31, 2020, the County had total debt outstanding in the amount of \$31,687,578, \$3,913,284 in governmental activities and \$27,774,294 in business-type activities. Table 5 outlines the long-term debt held by the County during 2020 and 2019.

Table 5
Long-Term Debt

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
General Obligation Bonds	\$1,529,505	\$1,843,013	\$7,872,225	\$9,197,544	\$9,401,730	\$11,040,557
Special Assessment Debt	186,948	210,259	0	0	186,948	210,259
OWDA Loans	0	0	19,086,003	18,010,986	19,086,003	18,010,986
OPWC Loan	884,165	792,888	816,066	816,066	1,700,231	1,608,954
State Infrastructure Bank Loan	661,054	0	0	0	661,054	0
Long-Term Contracts Payable	0	416,010	0	0	0	416,010
Capital Leases	651,612	804,110	0	0	651,612	804,110
Total Long-Term Debt	\$3,913,284	\$4,066,280	\$27,774,294	\$28,024,596	\$31,687,578	\$32,090,876

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In addition to the above debt, the County's long-term obligations include compensated absences, net pension liability, net OPEB liability, and asset retirement obligation. Additional information on the County's long-term debt can be found in Note 19 of this report. The County's total unvoted legal debt margin at December 31, 2020, is \$19,745,647.

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 2020 was 5.2 percent, which is up from 2019. This rate was lower than the State's average rate for 2020 of 8.1 percent and the average 2020 national rate of 8.1 percent.

The County's \$2.168 billion tax base has increased five percent from the prior year.

The various economic factors, along with inflationary trends, were considered in the preparation of the County's 2020 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, 2020

	Primary Government			Component Units	
	Governmental Activities	Business - Type Activities	Total	Transportation Improvement District	Land Bank
Assets					
Equity in Pooled Cash and Cash Equivalents	\$62,658,185	\$8,890,075	\$71,548,260	\$4,510	\$86,608
Cash and Cash Equivalents in Segregated Accounts	379	0	379	0	0
Cash and Cash Equivalents with Fiscal Agents	770,132	0	770,132	0	0
Prepaid Items	769,504	44,870	814,374	592	0
Materials and Supplies Inventory	520,315	256	520,571	0	0
Property Held for Reutilization	0	0	0	0	79,000
Permissive Motor Vehicle License Tax Receivable	34,151	0	34,151	0	0
Permissive Sales Taxes Receivable	5,502,609	0	5,502,609	0	0
Lodging Taxes Receivable	20,351	0	20,351	0	0
Accounts Receivable	1,367,770	2,669,191	4,036,961	0	0
Intergovernmental Receivable	10,495,731	0	10,495,731	0	0
Accrued Interest Receivable	89,528	0	89,528	0	0
Internal Balances	4,073,350	(4,073,350)	0	0	0
Due from Component Unit	6,090	0	6,090	0	0
Property Taxes Receivable	15,069,926	0	15,069,926	0	0
Loans Receivable	48,229	0	48,229	0	0
Special Assessments Receivable	122,785	0	122,785	0	0
Payments in Lieu of Taxes Receivable	220,374	0	220,374	0	0
Property Held for Resale	2,226,103	0	2,226,103	0	0
Net Pension Asset	244,351	7,558	251,909	0	0
Net OPEB Asset	93,493	0	93,493	0	0
Non-Depreciable Capital Assets	57,303,892	477,351	57,781,243	0	0
Depreciable Capital Assets, Net	71,811,555	89,335,028	161,146,583	0	0
<i>Total Assets</i>	<i>233,448,803</i>	<i>97,350,979</i>	<i>330,799,782</i>	<i>5,102</i>	<i>165,608</i>
Deferred Outflows of Resources					
Deferred Charge on Refunding	27,985	288,057	316,042	0	0
Pension	7,256,800	218,788	7,475,588	0	0
OPEB	4,772,042	147,257	4,919,299	0	0
Asset Retirement Obligation	0	483,462	483,462	0	0
<i>Total Deferred Outflows of Resources</i>	<i>12,056,827</i>	<i>1,137,564</i>	<i>13,194,391</i>	<i>0</i>	<i>0</i>
Liabilities					
Matured Compensated Absences Payable	64,727	0	64,727	0	0
Accrued Wages and Benefits Payable	1,165,282	43,595	1,208,877	0	0
Accounts Payable	917,073	129,658	1,046,731	12	0
Contracts Payable	1,235,105	585,024	1,820,129	0	0
Intergovernmental Payable	1,342,737	81,491	1,424,228	0	0
Payroll Withholdings Payable	259,687	9,022	268,709	0	0
Retainage Payable	94,247	0	94,247	0	0
Accrued Interest Payable	6,428	17,780	24,208	0	0
Claims Payable	953,104	0	953,104	0	0
Customer Deposits Payable	0	49,428	49,428	0	0
Due to Primary Government	0	0	0	0	6,090
Long-Term Liabilities:					
Due Within One Year	2,584,244	2,164,991	4,749,235	0	0
Due In More Than One Year:					
Net Pension Liability	44,904,517	1,348,989	46,253,506	0	0
Net OPEB Liability	29,431,868	910,266	30,342,134	0	0
Other Amounts	5,876,029	27,089,117	32,965,146	0	0
<i>Total Liabilities</i>	<i>88,835,048</i>	<i>32,429,361</i>	<i>121,264,409</i>	<i>12</i>	<i>6,090</i>
Deferred Inflows of Resources					
Deferred Charge on Refunding	5,471	3,637	9,108	0	0
Property Taxes	13,610,276	0	13,610,276	0	0
Payments in Lieu of Taxes	220,374	0	220,374	0	0
Pension	9,566,943	292,840	9,859,783	0	0
OPEB	4,423,367	133,172	4,556,539	0	0
<i>Total Deferred Inflows of Resources</i>	<i>27,826,431</i>	<i>429,649</i>	<i>28,256,080</i>	<i>0</i>	<i>0</i>
Net Position					
Net Investment in Capital Assets	124,715,495	61,737,481	186,452,976	0	0
Restricted for:					
Capital Projects	2,005,363	0	2,005,363	0	0
Debt Service	166,971	0	166,971	0	0
Road and Bridge Projects	4,131,573	0	4,131,573	0	0
Starlight School Program	11,633,278	0	11,633,278	0	0
Children Services Program	4,506,875	0	4,506,875	0	0
Public Assistance Program	559,391	0	559,391	0	0
Tuberculosis Clinic Program	1,850,718	0	1,850,718	0	0
Court Corrections	2,703,523	0	2,703,523	0	0
Community Development Program	717,372	0	717,372	0	0
Real Estate Assessment	2,767,157	0	2,767,157	0	0
Delinquent Real Estate Tax and Collection	660,796	0	660,796	0	0
Mental Health Program	251,210	0	251,210	0	0
Law Enforcement and Public Safety	3,421,266	0	3,421,266	0	0
Emergency 911	174,083	0	174,083	0	0
Senior Services	377,401	0	377,401	0	0
Other Purposes	2,194,328	0	2,194,328	0	0
Unrestricted (Deficit)	(33,992,649)	3,892,052	(30,100,597)	5,090	159,518
<i>Total Net Position</i>	<i>\$128,844,151</i>	<i>\$65,629,533</i>	<i>\$194,473,684</i>	<i>\$5,090</i>	<i>\$159,518</i>

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Activities
For the Year Ended December 31, 2020

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General Government:				
Legislative and Executive	\$11,147,099	\$4,777,639	\$605,832	\$0
Judicial	9,182,719	1,015,320	1,306,361	0
Public Safety	16,939,751	5,247,820	2,516,576	80,000
Public Safety - Intergovernmental	74,741	0	74,741	0
Public Works	11,125,379	250,161	8,024,575	5,301,134
Public Works - Intergovernmental	788,234	0	0	55,079
Health	3,972,415	649,441	2,597,126	348,343
Health - Intergovernmental	1,584,313	0	117,320	0
Human Services	32,757,992	2,291,781	18,417,731	18,511
Community and Economic Development	264,390	0	0	0
Interest and Fiscal Charges	100,968	0	0	0
<i>Total Governmental Activities</i>	<i>87,938,001</i>	<i>14,232,162</i>	<i>33,660,262</i>	<i>5,803,067</i>
Business-Type Activities:				
Sewer	4,423,620	4,419,220	0	219,212
Water	4,340,473	4,397,689	0	1,094,863
<i>Total Business-Type Activities</i>	<i>8,764,093</i>	<i>8,816,909</i>	<i>0</i>	<i>1,314,075</i>
<i>Total Primary Government</i>	<i>\$96,702,094</i>	<i>\$23,049,071</i>	<i>\$33,660,262</i>	<i>\$7,117,142</i>
Component Units				
Transportation Improvement District	\$11,280	\$4,547	\$8,000	\$0
Land Bank	69,478	0	77,822	0
<i>Total Component Units</i>	<i>\$80,758</i>	<i>\$4,547</i>	<i>\$85,822</i>	<i>\$0</i>

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

Special Item - Transfer of Operations
 Transfers

Total General Revenues, Special Item, and Transfers

Change in Net Position

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

Net Position End of Year

Net (Expense) Revenue and Change in Net Position				
Primary Government			Component Units	
Governmental Activities	Business - Type Activities	Total	Transportation Improvement District	Land Bank
(\$5,763,628)	\$0	(\$5,763,628)	\$0	\$0
(6,861,038)	0	(6,861,038)	0	0
(9,095,355)	0	(9,095,355)	0	0
0	0	0	0	0
2,450,491	0	2,450,491	0	0
(733,155)	0	(733,155)	0	0
(377,505)	0	(377,505)	0	0
(1,466,993)	0	(1,466,993)	0	0
(12,029,969)	0	(12,029,969)	0	0
(264,390)	0	(264,390)	0	0
(100,968)	0	(100,968)	0	0
<u>(34,242,510)</u>	<u>0</u>	<u>(34,242,510)</u>	<u>0</u>	<u>0</u>
0	214,812	214,812	0	0
0	1,152,079	1,152,079	0	0
0	1,366,891	1,366,891	0	0
<u>(34,242,510)</u>	<u>1,366,891</u>	<u>(32,875,619)</u>	<u>0</u>	<u>0</u>
0	0	0	1,267	0
0	0	0	0	8,344
0	0	0	1,267	8,344
4,264,996	0	4,264,996	0	0
604,649	0	604,649	0	0
689,111	0	689,111	0	0
1,425,735	0	1,425,735	0	0
828,734	0	828,734	0	0
2,418,122	0	2,418,122	0	0
3,445,257	0	3,445,257	0	0
20,704,443	0	20,704,443	0	0
213,037	0	213,037	0	0
2,629,899	0	2,629,899	0	0
1,184,990	2,433	1,187,423	0	0
335,539	0	335,539	0	0
3,002,642	133,071	3,135,713	0	0
<u>41,747,154</u>	<u>135,504</u>	<u>41,882,658</u>	<u>0</u>	<u>0</u>
0	2,208,961	2,208,961	0	0
<u>(694,033)</u>	<u>694,033</u>	<u>0</u>	<u>0</u>	<u>0</u>
41,053,121	3,038,498	44,091,619	0	0
6,810,611	4,405,389	11,216,000	1,267	8,344
<u>122,033,540</u>	<u>61,224,144</u>	<u>183,257,684</u>	<u>3,823</u>	<u>151,174</u>
<u>\$128,844,151</u>	<u>\$65,629,533</u>	<u>\$194,473,684</u>	<u>\$5,090</u>	<u>\$159,518</u>

Muskingum County, Ohio

Balance Sheet

Governmental Funds

December 31, 2020

	General	Public Assistance	Starlight School Levy	Children Services Levy
Assets				
Equity in Pooled Cash and Cash Equivalents	\$24,642,331	\$618,661	\$6,094,328	\$3,890,992
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Cash and Cash Equivalents with Fiscal Agents	0	0	770,132	0
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	87,303	0	0	0
Receivables:				
Property Taxes	4,726,792	0	2,635,650	3,807,642
Payments in Lieu of Taxes	0	0	0	0
Permissive Sales Taxes	5,502,609	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Lodging Taxes	0	0	0	0
Accounts	1,066,188	345	292	1,752
Accrued Interest	89,528	0	0	0
Intergovernmental	2,121,246	687,087	1,205,782	938,464
Interfund	1,910,160	109,182	3,795,600	46,314
Special Assessments	0	0	0	0
Loans	0	0	0	0
Due from Component Unit	0	0	0	0
Materials and Supplies Inventory	138,520	11,526	20,784	9,909
Prepaid Items	392,720	57,092	58,323	50,978
Property Held for Resale	0	0	0	0
<i>Total Assets</i>	\$40,677,397	\$1,483,893	\$14,580,891	\$8,746,051
Liabilities				
Accounts Payable	\$314,592	\$45,362	\$39,142	\$50,605
Accrued Wages and Benefits Payable	547,133	123,919	135,425	130,676
Contracts Payable	0	0	0	0
Matured Compensated Absences Payable	64,149	0	0	0
Retainage Payable	0	0	0	0
Interfund Payable	12,041	158,265	0	4,838
Intergovernmental Payable	362,570	159,350	96,573	61,515
Payroll Withholdings Payable	132,173	27,104	21,763	28,140
<i>Total Liabilities</i>	1,432,658	514,000	292,903	275,774
Deferred Inflows of Resources				
Property Taxes	4,242,309	0	2,406,154	3,430,184
Payments in Lieu of Taxes	0	0	0	0
Unavailable Revenue	6,339,325	718,484	1,435,550	1,193,200
<i>Total Deferred Inflows of Resources</i>	10,581,634	718,484	3,841,704	4,623,384
Fund Balances				
Nonspendable	618,543	68,618	79,107	60,887
Restricted	0	182,791	10,367,177	3,786,006
Committed	173,415	0	0	0
Assigned	10,315,199	0	0	0
Unassigned (Deficit)	17,555,948	0	0	0
<i>Total Fund Balances</i>	28,663,105	251,409	10,446,284	3,846,893
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	\$40,677,397	\$1,483,893	\$14,580,891	\$8,746,051

See accompanying notes to the basic financial statements

Motor Vehicle and Gasoline Tax	Other Governmental Funds	Total Governmental Funds
\$1,887,483	\$14,582,373	\$51,716,168
0	379	379
0	0	770,132
0	94,247	181,550
0	3,899,842	15,069,926
0	220,374	220,374
0	0	5,502,609
34,151	0	34,151
0	20,351	20,351
13,561	276,299	1,358,437
0	0	89,528
3,213,416	2,329,736	10,495,731
0	0	5,861,256
0	122,785	122,785
0	48,229	48,229
0	6,090	6,090
310,471	29,105	520,315
39,517	170,874	769,504
0	2,226,103	2,226,103
\$5,498,599	\$24,026,787	\$95,013,618
\$118,029	\$349,343	\$917,073
77,943	150,186	1,165,282
0	1,235,105	1,235,105
0	578	64,727
0	94,247	94,247
800,000	812,762	1,787,906
34,881	620,894	1,335,783
16,298	34,209	259,687
1,047,151	3,297,324	6,859,810
0	3,531,629	13,610,276
0	220,374	220,374
2,740,243	2,195,055	14,621,857
2,740,243	5,947,058	28,452,507
349,988	199,979	1,377,122
1,361,217	14,883,269	30,580,460
0	0	173,415
0	0	10,315,199
0	(300,843)	17,255,105
1,711,205	14,782,405	59,701,301
\$5,498,599	\$24,026,787	\$95,013,618

Muskingum County, Ohio
Reconciliation of Total Governmental Fund Balances to
Net Position of Governmental Activities
December 31, 2020

Total Governmental Fund Balances \$59,701,301

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. 129,115,447

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	1,459,650
Special Assessments	122,785
Lodging Taxes	1,504
Permissive Sales Taxes	3,818,696
Charges for Services	874,940
Licenses and Permits	2,983
Fines and Forfeitures	279,924
Intergovernmental	7,973,931
Interest	64,331
Rent	20,612
Contributions and Donations	459
Other	2,042
	14,621,857

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.

9,809,742

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

Deferred Outflows	27,985
Deferred Inflows	(5,471)
	22,514

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

(6,428)

The net pension/OPEB asset, net pension/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	244,351
Net OPEB Asset	93,493
Deferred Outflows - Pension	7,256,800
Deferred Outflows - OPEB	4,772,042
Net Pension Liability	(44,904,517)
Net OPEB Liability	(29,431,868)
Deferred Inflows - Pension	(9,566,943)
Deferred Inflows - OPEB	(4,423,367)
	(75,960,009)

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

General Obligation Bonds Payable and Unamortized Premiums	(1,529,505)
Special Assessments Bonds Payable and Unamortized Premiums	(186,948)
OPWC Loan Payable	(884,165)
State Infrastructure Bank Loan Payable	(661,054)
Compensated Absences Payable	(4,546,989)
Capital Leases Payable	(651,612)
	(8,460,273)

Net Position of Governmental Activities

\$128,844,151

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, 2020

	General	Public Assistance	Starlight School Levy	Children Services Levy
Revenues				
Property Taxes	\$4,303,869	\$0	\$2,440,633	\$3,478,037
Special Assessments	0	0	0	0
Lodging Taxes	0	0	0	0
Permissive Sales Taxes	20,432,899	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	5,346,876	411,795	18,109	1,356,131
Licenses and Permits	518,721	0	0	0
Fines and Forfeitures	277,858	0	0	0
Intergovernmental	3,561,473	8,841,480	2,180,523	4,445,203
Interest	1,235,598	0	5,108	0
Payments in Lieu of Taxes	233,269	0	3,251	3,251
Rent	419,258	0	0	0
Contributions and Donations	0	0	714	87,423
Other	2,404,575	164,135	98,401	103,648
<i>Total Revenues</i>	<u>38,734,396</u>	<u>9,417,410</u>	<u>4,746,739</u>	<u>9,473,693</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	8,717,315	0	0	0
Judicial	7,721,644	0	0	0
Public Safety	10,853,044	0	0	0
Public Works	162,073	0	0	0
Health	432,369	0	0	0
Human Services	748,419	9,586,372	7,631,121	8,812,139
Community and Economic Development	0	0	0	0
Capital Outlay	288,130	0	0	0
Intergovernmental	702,892	0	0	0
Debt Service:				
Principal Retirement	174,352	4,096	0	0
Interest and Fiscal Charges	13,129	1,255	0	0
<i>Total Expenditures</i>	<u>29,813,367</u>	<u>9,591,723</u>	<u>7,631,121</u>	<u>8,812,139</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>8,921,029</u>	<u>(174,313)</u>	<u>(2,884,382)</u>	<u>661,554</u>
Other Financing Sources (Use)				
State Infrastructure Bank Loan 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	792,200	0	0	0
Inception of a Capital Lease	174,355	0	0	0
Transfers In	0	202,173	0	0
Transfers Out	(3,898,912)	0	0	0
<i>Total Other Financing Sources (Use)</i>	<u>(2,932,357)</u>	<u>202,173</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>5,988,672</u>	<u>27,860</u>	<u>(2,884,382)</u>	<u>661,554</u>
Fund Balances Beginning of Year	<u>22,674,433</u>	<u>223,549</u>	<u>13,330,666</u>	<u>3,185,339</u>
<i>Fund Balances End of Year</i>	<u>\$28,663,105</u>	<u>\$251,409</u>	<u>\$10,446,284</u>	<u>\$3,846,893</u>

See accompanying notes to the basic financial statements

Motor Vehicle and Gasoline Tax	Other Governmental Funds	Total Governmental Funds
\$0	\$3,581,382	\$13,803,921
0	21,733	21,733
0	212,337	212,337
0	0	20,432,899
142,421	0	142,421
0	2,830,561	9,963,472
4,325	265,358	788,404
37,307	2,662,129	2,977,294
7,116,655	11,783,432	37,928,766
6,295	9,498	1,256,499
0	95,768	335,539
0	18,103	437,361
3,962	176,481	268,580
56,631	187,004	3,014,394
<u>7,367,596</u>	<u>21,843,786</u>	<u>91,583,620</u>

0	1,415,245	10,132,560
0	1,335,957	9,057,601
0	4,441,045	15,294,089
6,513,721	3,343,643	10,019,437
0	3,423,345	3,855,714
0	4,415,223	31,193,274
0	264,390	264,390
1,187,857	3,106,135	4,582,122
0	1,744,396	2,447,288
<u>169,825</u>	<u>505,444</u>	<u>853,717</u>
<u>35,712</u>	<u>53,467</u>	<u>103,563</u>
<u>7,907,115</u>	<u>24,048,290</u>	<u>87,803,755</u>
<u>(539,519)</u>	<u>(2,204,504)</u>	<u>3,779,865</u>

0	685,434	685,434
0	178,555	178,555
0	91,277	91,277
0	0	792,200
0	0	174,355
1,000,000	2,401,886	3,604,059
(356,250)	(42,930)	(4,298,092)
<u>643,750</u>	<u>3,314,222</u>	<u>1,227,788</u>
<u>104,231</u>	<u>1,109,718</u>	<u>5,007,653</u>
<u>1,606,974</u>	<u>13,672,687</u>	<u>54,693,648</u>
<u>\$1,711,205</u>	<u>\$14,782,405</u>	<u>\$59,701,301</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, 2020

Net Change in Fund Balances - Governmental Funds	\$5,007,653
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>	
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	6,724,450
Capital Asset Additions - Capital Contributions	3,749,590
Current Year Depreciation	<u>(3,775,117)</u>
	6,698,923
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	(792,200)
Loss on Disposal of Assets	<u>(581,588)</u>
	(1,373,788)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds:	
Delinquent Property Taxes	(127,317)
Special Assessments	(21,733)
Lodging Taxes	700
Permissive Sales Taxes	271,544
Charges for Services	(73,742)
Licenses and Permits	(2,715)
Fines and Forfeitures	(15,462)
Intergovernmental	117,819
Interest	(52,257)
Rent	15,129
Contributions and Donations	459
Other	<u>(11,752)</u>
	100,673
Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows:	
Pension	4,621,972
OPEB	<u>26,082</u>
	4,648,054
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	(7,133,847)
OPEB	<u>(3,228,223)</u>
	(10,362,070)
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	301,270
Special Assessment Bonds	22,659
OWDA Loans	178,555
State Infrastructure Bank Loan	24,380
Capital Leases	<u>326,853</u>
	853,717
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds:	
Accrued Interest	(2,198)
Amortization of Deferred Amount on Refunding - Deferred Outflow	(8,781)
Amortization of Deferred Amount on Refunding - Deferred Inflow	684
Amortization of Bond Premium	<u>12,890</u>
	2,595
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:	
State Infrastructure Bank Loan Issued	(685,434)
OWDA Loans Issued	(178,555)
OPWC Loans Issued	<u>(91,277)</u>
	(955,266)
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.	
	(174,355)
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	(257,539)
Long-Term Contracts Payable	<u>416,010</u>
	158,471
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.	
	<u>2,206,004</u>
Change in Net Position of Governmental Activities	
See accompanying notes to the basic financial statements	
	<u><u>\$6,810,611</u></u>

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, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$3,420,000	\$3,420,000	\$4,289,284	\$869,284
Permissive Sales Taxes	17,850,000	17,850,000	20,406,655	2,556,655
Charges for Services	4,410,900	4,410,900	5,274,437	863,537
Licenses and Permits	445,000	445,000	523,250	78,250
Fines and Forfeitures	235,500	235,500	274,451	38,951
Intergovernmental	3,133,326	3,140,814	3,667,699	526,885
Interest	1,099,528	1,099,528	1,168,881	69,353
Payments in Lieu of Taxes	95,000	95,000	233,269	138,269
Rent	477,075	477,075	423,480	(53,595)
Other	467,250	1,136,041	1,926,669	790,628
<i>Total Revenues</i>	<u>31,633,579</u>	<u>32,309,858</u>	<u>38,188,075</u>	<u>5,878,217</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	10,637,799	11,579,772	9,115,373	2,464,399
Judicial	8,420,008	8,545,379	7,665,427	879,952
Public Safety	12,336,245	12,717,860	10,890,713	1,827,147
Public Works	185,930	190,130	160,630	29,500
Health	436,895	436,895	434,032	2,863
Human Services	1,048,292	1,048,292	803,430	244,862
Capital Outlay	695,000	695,000	113,775	581,225
Intergovernmental	1,032,708	1,292,892	742,892	550,000
Debt Service:				
Principal Retirement	174,352	174,352	174,352	0
Interest and Fiscal Charges	13,129	13,129	13,129	0
<i>Total Expenditures</i>	<u>34,980,358</u>	<u>36,693,701</u>	<u>30,113,753</u>	<u>6,579,948</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,346,779)</u>	<u>(4,383,843)</u>	<u>8,074,322</u>	<u>12,458,165</u>
Other Financing Sources (Uses)				
Proceeds from the Sale of Capital Assets	23,350	23,350	17,200	(6,150)
Advances In	0	0	100,000	100,000
Advances Out	0	0	(1,121,000)	(1,121,000)
Transfers In	158,750	162,494	0	(162,494)
Transfers Out	(2,900,428)	(3,700,428)	(3,198,912)	501,516
<i>Total Other Financing Sources (Uses)</i>	<u>(2,718,328)</u>	<u>(3,514,584)</u>	<u>(4,202,712)</u>	<u>(688,128)</u>
<i>Net Change in Fund Balance</i>	<u>(6,065,107)</u>	<u>(7,898,427)</u>	<u>3,871,610</u>	<u>11,770,037</u>
Fund Balance Beginning of Year	17,739,740	17,739,740	17,739,740	0
Prior Year Encumbrances Appropriated	504,628	504,628	504,628	0
<i>Fund Balance End of Year</i>	<u>\$12,179,261</u>	<u>\$10,345,941</u>	<u>\$22,115,978</u>	<u>\$11,770,037</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, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$410,627	\$410,627	\$410,627	\$0
Intergovernmental	8,813,500	9,718,500	8,841,480	(877,020)
Other	174,373	174,373	163,721	(10,652)
<i>Total Revenues</i>	<u>9,398,500</u>	<u>10,303,500</u>	<u>9,415,828</u>	<u>(887,672)</u>
Expenditures				
Current:				
Human Services	9,686,805	10,923,418	9,677,206	1,246,212
Debt Service:				
Principal Retirement	4,096	4,096	4,096	0
Interest and Fiscal Charges	1,255	1,255	1,255	0
<i>Total Expenditures</i>	<u>9,692,156</u>	<u>10,928,769</u>	<u>9,682,557</u>	<u>1,246,212</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(293,656)</u>	<u>(625,269)</u>	<u>(266,729)</u>	<u>358,540</u>
Other Financing Source (Use)				
Transfers In	275,000	275,000	202,173	(72,827)
Transfer Out	(100,000)	(100,000)	0	100,000
<i>Total Other Financing Source (Use)</i>	<u>175,000</u>	<u>175,000</u>	<u>202,173</u>	<u>27,173</u>
<i>Net Change in Fund Balance</i>	<u>(118,656)</u>	<u>(450,269)</u>	<u>(64,556)</u>	<u>385,713</u>
Fund Balance Beginning of Year	385,090	385,090	385,090	0
Prior Year Encumbrances Appropriated	<u>118,656</u>	<u>118,656</u>	<u>118,656</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$385,090</u>	<u>\$53,477</u>	<u>\$439,190</u>	<u>\$385,713</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, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$2,246,663	\$2,246,663	\$2,426,978	\$180,315
Charges for Services	23,500	23,500	18,089	(5,411)
Intergovernmental	2,351,107	2,405,931	2,638,893	232,962
Interest	15,000	15,000	5,108	(9,892)
Payments in Lieu of Taxes	36,050	36,050	3,251	(32,799)
Contributions and Donations	15,000	15,000	714	(14,286)
Other	77,500	77,500	98,401	20,901
<i>Total Revenues</i>	<u>4,764,820</u>	<u>4,819,644</u>	<u>5,191,434</u>	<u>371,790</u>
Expenditures				
Current:				
Human Services	<u>10,508,545</u>	<u>10,978,581</u>	<u>7,756,804</u>	<u>3,221,777</u>
<i>Net Change in Fund Balance</i>	<u>(5,743,725)</u>	<u>(6,158,937)</u>	<u>(2,565,370)</u>	<u>3,593,567</u>
Fund Balance Beginning of Year	12,754,034	12,754,034	12,754,034	0
Prior Year Encumbrances Appropriated	<u>185,000</u>	<u>185,000</u>	<u>185,000</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$7,195,309</u></u>	<u><u>\$6,780,097</u></u>	<u><u>\$10,373,664</u></u>	<u><u>\$3,593,567</u></u>

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Children Services Levy Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$3,243,000	\$3,243,000	\$3,464,382	\$221,382
Charges for Services	2,001,000	2,001,000	1,354,455	(646,545)
Intergovernmental	3,819,245	3,819,245	4,204,988	385,743
Payments in Lieu of Taxes	8,400	8,400	3,251	(5,149)
Contributions and Donations	8,800	8,800	87,386	78,586
Other	31,200	31,200	103,648	72,448
<i>Total Revenues</i>	<u>9,111,645</u>	<u>9,111,645</u>	<u>9,218,110</u>	<u>106,465</u>
Expenditures				
Current:				
Human Services	<u>10,144,785</u>	<u>10,144,785</u>	<u>9,147,913</u>	<u>996,872</u>
<i>Net Change in Fund Balance</i>	<u>(1,033,140)</u>	<u>(1,033,140)</u>	<u>70,197</u>	<u>1,103,337</u>
Fund Balance Beginning of Year	2,650,233	2,650,233	2,650,233	0
Prior Year Encumbrances Appropriated	<u>394,428</u>	<u>394,428</u>	<u>394,428</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,011,521</u></u>	<u><u>\$2,011,521</u></u>	<u><u>\$3,114,858</u></u>	<u><u>\$1,103,337</u></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
Motor Vehicle and Gasoline Tax Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Permissive Motor Vehicle License Tax	\$200,000	\$200,000	\$145,583	(\$54,417)
Licenses and Permits	0	0	4,325	4,325
Fines and Forfeitures	45,000	45,000	37,307	(7,693)
Intergovernmental	7,245,000	7,245,000	7,175,845	(69,155)
Interest	2,000	2,000	6,992	4,992
Contributions and Donations	0	0	3,962	3,962
Other	0	0	56,631	56,631
<i>Total Revenues</i>	<u>7,492,000</u>	<u>7,492,000</u>	<u>7,430,645</u>	<u>(61,355)</u>
Expenditures				
Current:				
Public Works	6,981,072	7,796,765	6,684,944	1,111,821
Capital Outlay	80,000	1,210,709	1,187,857	22,852
Debt Service:				
Principal Retirement	219,875	219,875	215,317	4,558
Interest and Fiscal Charges	35,736	35,736	35,712	24
<i>Total Expenditures</i>	<u>7,316,683</u>	<u>9,263,085</u>	<u>8,123,830</u>	<u>1,139,255</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>175,317</u>	<u>(1,771,085)</u>	<u>(693,185)</u>	<u>1,077,900</u>
Other Financing Sources (Use)				
Advances In	0	0	800,000	800,000
Transfers In	214,209	2,016,106	1,000,000	(1,016,106)
Transfers Out	(622,353)	(371,250)	(356,250)	15,000
<i>Total Other Financing Sources (Use)</i>	<u>(408,144)</u>	<u>1,644,856</u>	<u>1,443,750</u>	<u>(201,106)</u>
<i>Net Change in Fund Balance</i>	<u>(232,827)</u>	<u>(126,229)</u>	<u>750,565</u>	<u>876,794</u>
Fund Balance Beginning of Year	650,879	650,879	650,879	0
Prior Year Encumbrances Appropriated	<u>232,827</u>	<u>232,827</u>	<u>232,827</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$650,879</u></u>	<u><u>\$757,477</u></u>	<u><u>\$1,634,271</u></u>	<u><u>\$876,794</u></u>

See accompanying notes to the basic financial statements

Muskingum County, Ohio

Statement of Fund Net Position

Proprietary Funds

December 31, 2020

	Business - Type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Sewer	Water	Total	
Assets				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents	\$3,868,769	\$4,971,878	\$8,840,647	\$10,760,467
Prepaid Items	10,998	33,872	44,870	0
Materials and Supplies Inventory	0	256	256	0
Receivables:				
Accounts	2,111,498	557,693	2,669,191	9,333
Interfund	2,906	70,122	73,028	0
<i>Total Current Assets</i>	<u>5,994,171</u>	<u>5,633,821</u>	<u>11,627,992</u>	<u>10,769,800</u>
Noncurrent Assets:				
Restricted Cash and Cash Equivalents	0	49,428	49,428	0
Net Pension Asset	2,519	5,039	7,558	0
Non-Depreciable Capital Assets	15,202	462,149	477,351	0
Depreciable Capital Assets, Net	51,345,490	37,989,538	89,335,028	0
<i>Total Noncurrent Assets</i>	<u>51,363,211</u>	<u>38,506,154</u>	<u>89,869,365</u>	<u>0</u>
<i>Total Assets</i>	<u>57,357,382</u>	<u>44,139,975</u>	<u>101,497,357</u>	<u>10,769,800</u>
Deferred Outflows of Resources				
Deferred Charge on Refunding	115,062	172,995	288,057	0
Pension	72,929	145,859	218,788	0
OPEB	49,086	98,171	147,257	0
Asset Retirement Obligation	483,462	0	483,462	0
<i>Total Deferred Outflows of Resources</i>	<u>720,539</u>	<u>417,025</u>	<u>1,137,564</u>	<u>0</u>
Liabilities				
Current Liabilities:				
Accrued Wages and Benefits Payable	13,853	29,742	43,595	0
Intergovernmental Payable	67,876	13,615	81,491	6,954
Accounts Payable	22,701	106,957	129,658	0
Contracts Payable	176,933	408,091	585,024	0
Accrued Interest Payable	12,462	5,318	17,780	0
Interfund Payable	3,978,543	167,835	4,146,378	0
Claims Payable - Health Benefits	0	0	0	953,104
Current Portion of Compensated Absences Payable	16,692	47,294	63,986	0
Current Portion of General Obligation Bonds Payable	821,800	478,400	1,300,200	0
Current Portion of OWDA Loans Payable	405,087	350,381	755,468	0
Current Portion of OPWC Loans Payable	45,337	0	45,337	0
Payroll Withholdings Payable	2,585	6,437	9,022	0
<i>Total Current Liabilities</i>	<u>5,563,869</u>	<u>1,614,070</u>	<u>7,177,939</u>	<u>960,058</u>
Long-Term Liabilities (Net of Current Portion):				
Customer Deposits Payable	0	49,428	49,428	0
Compensated Absences Payable	14,200	75,628	89,828	0
General Obligation Bonds Payable	4,770,413	1,801,612	6,572,025	0
OWDA Loans Payable	8,239,277	10,091,258	18,330,535	0
OPWC Loans Payable	770,729	0	770,729	0
Net Pension Liability	449,662	899,327	1,348,989	0
Net OPEB Liability	303,422	606,844	910,266	0
Asset Retirement Obligation	1,326,000	0	1,326,000	0
<i>Total Long-Term Liabilities</i>	<u>15,873,703</u>	<u>13,524,097</u>	<u>29,397,800</u>	<u>0</u>
<i>Total Liabilities</i>	<u>21,437,572</u>	<u>15,138,167</u>	<u>36,575,739</u>	<u>960,058</u>
Deferred Inflows of Resources				
Deferred Charge on Refunding	3,637	0	3,637	0
Pension	97,614	195,226	292,840	0
OPEB	44,390	88,782	133,172	0
<i>Total Deferred Inflows of Resources</i>	<u>145,641</u>	<u>284,008</u>	<u>429,649</u>	<u>0</u>
Net Position				
Net Investment in Capital Assets	36,242,541	25,494,940	61,737,481	0
Unrestricted	252,167	3,639,885	3,892,052	9,809,742
<i>Total Net Position</i>	<u>\$36,494,708</u>	<u>\$29,134,825</u>	<u>\$65,629,533</u>	<u>\$9,809,742</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, 2020

	Business - Type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Sewer	Water	Total	
Operating Revenues				
Charges for Services	\$4,419,220	\$4,397,689	\$8,816,909	\$10,901,207
Other	68,072	43,001	111,073	0
<i>Total Operating Revenues</i>	<u>4,487,292</u>	<u>4,440,690</u>	<u>8,927,982</u>	<u>10,901,207</u>
Operating Expenses				
Personal Services	650,610	1,229,800	1,880,410	0
Contractual Services	1,140,628	668,038	1,808,666	1,654,133
Materials and Supplies	157,454	429,886	587,340	0
Claims	0	0	0	7,041,070
Depreciation	1,484,771	1,564,599	3,049,370	0
Amortization	130,099	0	130,099	0
Other	180,816	217,066	397,882	0
<i>Total Operating Expenses</i>	<u>3,744,378</u>	<u>4,109,389</u>	<u>7,853,767</u>	<u>8,695,203</u>
<i>Operating Income</i>	<u>742,914</u>	<u>331,301</u>	<u>1,074,215</u>	<u>2,206,004</u>
Non-Operating Revenues (Expenses)				
Interest	2,433	0	2,433	0
Other Non-Operating Revenues	0	21,998	21,998	0
Interest and Fiscal Charges	(501,318)	(186,172)	(687,490)	0
Loss on Disposal of Capital Assets	(177,924)	(44,912)	(222,836)	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(676,809)</u>	<u>(209,086)</u>	<u>(885,895)</u>	<u>0</u>
<i>Income Before Contributions and Transfers</i>	<u>66,105</u>	<u>122,215</u>	<u>188,320</u>	<u>2,206,004</u>
Capital Contributions from Grants	0	933,141	933,141	0
Capital Contributions from Customers	219,212	161,722	380,934	0
Transfers In	0	700,000	700,000	0
Transfers Out	(5,967)	0	(5,967)	0
<i>Income Before Special Item</i>	<u>279,350</u>	<u>1,917,078</u>	<u>2,196,428</u>	<u>2,206,004</u>
Special Item - Transfer of Operations	<u>2,208,961</u>	<u>0</u>	<u>2,208,961</u>	<u>0</u>
<i>Change in Net Position</i>	<u>2,488,311</u>	<u>1,917,078</u>	<u>4,405,389</u>	<u>2,206,004</u>
Net Position Beginning of Year (Restated - See Note 3)	<u>34,006,397</u>	<u>27,217,747</u>	<u>61,224,144</u>	<u>7,603,738</u>
<i>Net Position End of Year</i>	<u>\$36,494,708</u>	<u>\$29,134,825</u>	<u>\$65,629,533</u>	<u>\$9,809,742</u>

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2020

	Business - Type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Sewer	Water	Total	
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$4,455,929	\$4,483,490	\$8,939,419	\$0
Cash Received from Transactions with Other Funds	0	0	0	10,902,004
Cash Received from Other Operating Revenues	68,072	43,001	111,073	0
Cash Payments for Employee Services and Benefits	(580,774)	(1,115,556)	(1,696,330)	0
Cash Payments for Goods and Services	(1,368,538)	(1,138,191)	(2,506,729)	(1,654,133)
Cash Payments for Claims	0	0	0	(7,062,425)
Cash Payments for Other Operating Expenses	(180,816)	(217,066)	(397,882)	0
Other Non-Operating Revenues	0	21,998	21,998	0
Utility Deposits Received	0	12,975	12,975	0
Utility Deposits Returned	0	(1,872)	(1,872)	0
Utility Deposits Applied	0	(10,878)	(10,878)	0
<i>Net Cash Provided by Operating Activities</i>	<u>2,393,873</u>	<u>2,077,901</u>	<u>4,471,774</u>	<u>2,185,446</u>
Cash Flows from Noncapital Financing Activities				
Transfers Out	(5,967)	0	(5,967)	0
Cash Flows from Capital and Related Financing Activities				
Payment for Capital Acquisitions	(1,243,890)	(4,477,411)	(5,721,301)	0
OWDA Loans Issued	0	3,157,914	3,157,914	0
Tap-In Fees	341,350	161,722	503,072	0
Capital Grants	0	1,194,750	1,194,750	0
Principal Paid on General Obligation Bonds	(802,300)	(467,300)	(1,269,600)	0
Principal Paid on OWDA Loans	(393,660)	(1,689,237)	(2,082,897)	0
Principal Paid on Interfund Activity Notes	(177,500)	0	(177,500)	0
Interest and Fiscal Charges Paid on General Obligation Bonds	(166,713)	(75,042)	(241,755)	0
Interest and Fiscal Charges Paid on OWDA Loans	(262,984)	(86,199)	(349,183)	0
Interest and Fiscal Charges Paid on Interfund Activity Notes	(99,328)	0	(99,328)	0
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(2,805,025)</u>	<u>(2,280,803)</u>	<u>(5,085,828)</u>	<u>0</u>
Cash Flows from Investing Activities				
Interest Income	2,433	0	2,433	0
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	<u>(414,686)</u>	<u>(202,902)</u>	<u>(617,588)</u>	<u>2,185,446</u>
Cash and Cash Equivalents Beginning of Year	<u>4,283,455</u>	<u>5,224,208</u>	<u>9,507,663</u>	<u>8,575,021</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$3,868,769</u>	<u>\$5,021,306</u>	<u>\$8,890,075</u>	<u>\$10,760,467</u>

(continued)

Muskingum County, Ohio
Statement of Cash Flows
Proprietary Funds (Continued)
For the Year Ended December 31, 2020

	Business - Type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Sewer	Water	Total	
Reconciliation of Operating Income to Net Cash Provided by Operating Activities				
Operating Income	\$742,914	\$331,301	\$1,074,215	\$2,206,004
Adjustments:				
Other Non-Operating Revenues	0	21,998	21,998	0
Depreciation	1,484,771	1,564,599	3,049,370	0
Amortization	130,099	0	130,099	0
Changes in Assets and Deferred Outflows of Resources and Liabilities and Deferred Inflows of Resources:				
Decrease in Prepaid Items	146	4,912	5,058	0
Decrease in Materials and Supplies Inventory	115	115	230	0
Decrease in Accounts Receivable	36,565	20,503	57,068	210,367
(Increase) Decrease in Interfund Receivable	144	(4,269)	(4,125)	0
Increase in Net Pension Asset	(367)	(733)	(1,100)	0
Decrease in Deferred Outflows of Resources - Pension	95,606	191,213	286,819	0
Decrease in Deferred Outflows of Resources - OPEB	43,783	87,568	131,351	0
Increase in Deferred Outflows of Resources - Asset				
Retirement Obligation	(5,287)	0	(5,287)	0
Increase in Accrued Wages and Benefits Payable	3,928	10,215	14,143	0
Increase (Decrease) in Intergovernmental Payable	(26,260)	2,978	(23,282)	6,302
Increase (Decrease) in Payroll Withholdings Payable	(244)	1,026	782	0
Increase (Decrease) in Accounts Payable	(6,323)	30,836	24,513	0
Decrease in Interfund Payable	(61,517)	(54,422)	(115,939)	0
Decrease in Claims Payable	0	0	0	(237,227)
Increase (Decrease) in Compensated Absences Payable	(1,628)	29,985	28,357	0
Increase in Customer Deposits Payable	0	225	225	0
Increase in Asset Retirement Obligation	37,500	0	37,500	0
Increase in Net Pension Liability	10,187	20,374	30,561	0
Increase in Net OPEB Liability	18,464	36,927	55,391	0
Decrease in Deferred Inflows of Resources - Pension	(79,570)	(159,144)	(238,714)	0
Decrease in Deferred Inflows of Resources - OPEB	(29,153)	(58,306)	(87,459)	0
<i>Net Cash Provided by Operating Activities</i>	\$2,393,873	\$2,077,901	\$4,471,774	\$2,185,446

Noncash Capital Financing Transactions:

During 2020, capital contributions from customers decreased \$122,138 in the Sewer Enterprise Fund due to a decrease in receivables for unbilled tap-in fees. The Sewer Enterprise Fund reflects a net decrease in capital asset additions in the amount of \$61,081 resulting from the recognition of accounts, contracts, and retainage payables. The Water Enterprise Fund reflects a net increase in capital asset additions in the amount of \$102,628 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 \$261,609 due to the recognition of intergovernmental receivables. The Sewer Enterprise Fund has reported a special item for capital assets acquired through a transfer of operations from the Village of South Zanesville in the amount of \$2,208,961.

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Fiduciary Net Position
Custodial Funds
December 31, 2020

Assets

Equity in Pooled Cash and Cash Equivalents	\$19,326,669
Cash and Cash Equivalents in Segregated Accounts	1,581,494
Receivables:	
Intergovernmental	4,131,980
Accounts	4,436,772
Property Taxes	86,089,568
Payments in Lieu of Taxes	784,589
<i>Total Assets</i>	<hr/> <hr/> 116,351,072

Liabilities

Intergovernmental Payable	7,488,119
Other Liabilities	36,693
<i>Total Liabilities</i>	<hr/> <hr/> 7,524,812

Deferred Inflows of Resources

Property Taxes	77,955,688
Payments in Lieu of Taxes	784,589
<i>Total Deferred Inflow of Resources</i>	<hr/> <hr/> 78,740,277

Net Position

Restricted for Individuals, Organizations, and Other Governments	<hr/> <hr/> \$30,085,983
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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, 2020

Additions

Intergovernmental	\$13,639,087
Amounts Received As Fiscal Agent	21,851,916
Licenses, Permits, and Fees for Other Governments	12,784,084
Fines and Forfeitures for Other Governments	2,131,329
Property Tax Collections for Other Governments	79,402,169
Sheriff Sale Collections for Individuals, Organizations, and Other Governments	1,229,778
Amounts Received for Others	253,649
<i>Total Additions</i>	<hr/> <hr/> 131,292,012

Deductions

Distributions to the State of Ohio	87,055
Distributions as Fiscal Agent	20,459,494
Licenses, Permits, and Fees Distributions to Other Governments	13,272,045
Fines and Forfeitures Distributions to Other Governments	3,214,156
Distributions of State Funds to Other Governments	8,279,057
Distributions of Federal Funds to Other Governments	5,087,116
Property Tax Distributions to Other Governments	80,241,302
Distributions to Individuals	180,228
<i>Total Deductions</i>	<hr/> <hr/> 130,820,453

Change in Net Position 471,559

Net Position Beginning of Year

29,614,424

Net Position End of Year

\$30,085,983

See accompanying notes to the basic financial statements

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

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, 2020

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
City of Zanesville/Perry Township Joint Economic Development District

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

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 22.

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, 2020

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 23.

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 24.

County Risk Sharing Authority, Inc. (CORS)
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, 2020

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.

Motor Vehicle and Gasoline Tax Fund - To account for revenues derived from motor vehicle licenses, gasoline taxes, and grants. Ohio state law restricts expenditures in this fund to county road and bridge repair and improvement programs.

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.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

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

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

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

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, 2020

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: permissive 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 charge on refunding, asset retirement obligation, 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 amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows of resources related to asset retirement obligations is originally measured at the amount of the corresponding liability. This amount is expensed in a systematic and rational manner over the tangible asset's useful life. The deferred outflows of resources related to pension and OPEB plans are explained in Notes 14 and 15.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

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 charge 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, 2020, but which were levied to finance year 2021 operations. These amounts have been recorded as a deferred inflow on both the government-wide Statement of Net Position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet and represents receivables which will not be collected within the available period. For the County unavailable revenue includes delinquent property taxes, special assessments, lodging taxes, permissive sales taxes, charges for services, licenses and permits, fines and forfeitures, grants and entitlements, interest, rent, contributions and donations, 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 14 and 15)

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, 2020

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 2020, investments were limited to marketable certificates of deposit, commercial paper, 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 2020, interest was distributed to the General Fund and certain special revenue funds. Interest revenue credited to the General Fund during 2020 amounted to \$1,235,598, which includes \$1,105,815 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 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, 2020, 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.

Property Held for Resale

Property held for resale represents real estate seized by the County, for which a judgment had rendered and are considered forfeited. These properties will be sold pursuant to the court order.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

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.

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.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

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

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

Pensions/Other Postemployment Benefits (OPEB)

For purposes of measuring the net pension/OPEB asset/liability, 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.

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.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

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 and deferred inflows 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, property held for resale, as well as inventory, unless the use of the proceeds from the collection of those receivables, or from the use of the prepaids, property, 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 2021’s appropriated budget.

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

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.

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 County and that are either unusual in nature or infrequent in occurrence. During 2020, the County did not report any extraordinary items; however, the County reported a special item related to a transfer of operations from the Village of South Zanesville for sewer operations.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

Estimates

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

NOTE 3 - CHANGE IN ACCOUNTING PRINCIPLE AND RESTATEMENT OF NET POSITION

Change in Accounting Principle

For 2020, the County implemented the Governmental Accounting Standard Board's (GASB) Statement No. 83, Certain Asset Retirement Obligations. GASB Statement 83 addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset.

Restatement of Net Position

The implementation of GASB Statement No. 83 had the following effect on fund net position as of December 31, 2019:

	Sewer	Water	Total
Net Position December 31, 2019	\$34,816,722	\$27,217,747	\$62,034,469
Adjustments:			
GASB Statement No. 83	(810,325)	0	(810,325)
Restated Net Position December 31, 2019	<u>\$34,006,397</u>	<u>\$27,217,747</u>	<u>\$61,224,144</u>

During 2020, the County reviewed capital asset values and noted inconsistencies with infrastructure values as previously reported. The implementation of GASB Statement No. 83 and the restatement of capital assets had the following effect on the government-wide statement of net position as of December 31, 2019.

	Governmental Activities	Business-Type Activities	Total
Net Position December 31, 2019	\$117,127,094	\$62,034,469	\$179,161,563
Adjustments:			
GASB Statement No. 83	0	(810,325)	(810,325)
Capital Assets	<u>4,906,446</u>	<u>0</u>	<u>4,906,446</u>
Restated Net Position December 31, 2019	<u>\$122,033,540</u>	<u>\$61,224,144</u>	<u>\$183,257,684</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, 2020

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

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures and transfers-out are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Outstanding year-end encumbrances are treated as expenditures (budget basis) rather than restricted, committed, or assigned fund balance.
4. 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.
5. 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.
6. 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	Motor Vehicle and Gasoline Tax
GAAP Basis	\$5,988,672	\$27,860	(\$2,884,382)	\$661,554	\$104,231
Net Adjustment for Revenue Accruals	(1,432,740)	501	12,022	19,000	60,877
Beginning of the Year:					
Unrecorded Cash	124,116	0	442,994	0	0
Unreported Interest/Fair Value Adjustment	136,300	0	0	0	838
Custodial Fund/Segratated Cash Reallocation	1,428,446	63,808	137,537	156,917	39,137
Prepaid Items	449,735	66,077	68,356	65,046	38,830
End of the Year:					
Unrecorded Cash	(40,587)	0	0	(244,465)	0
Unreported Interest/Fair Value Adjustment	(202,226)	0	0	0	(141)
Custodial Fund/Segratated Cash Reallocation	(1,508,985)	(65,891)	(147,858)	(187,035)	(37,662)
Prepaid Items	(392,720)	(57,092)	(58,323)	(50,978)	(39,517)
Net Adjustment for Expenditure Accruals	504,457	13,761	2,822	(5,208)	(2,094)
Advances In	100,000	0	0	0	800,000
Advances Out	(1,121,000)	0	0	0	0
Transfers Out	700,000	0	0	0	0
Encumbrances	(861,858)	(113,580)	(138,538)	(344,634)	(213,934)
Budget Basis	<u>\$3,871,610</u>	<u>(\$64,556)</u>	<u>(\$2,565,370)</u>	<u>\$70,197</u>	<u>\$750,565</u>

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 5 - ACCOUNTABILITY AND COMPLIANCE

Accountability

The following funds had deficit fund balances as of December 31, 2020:

Fund	Deficit Fund Balance
Child Support Enforcement Agency Special Revenue Fund	\$125,164
Block Grants Special Revenue Fund	134,254
Lodging Excise Tax Special Revenue Fund	1,504

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 accounts have expenditures plus encumbrances in excess of appropriations contrary to Section 5705.41, Revised Code:

Block Grants Special Revenue Fund	
Debt Service	
Principal Retirement	\$34,091
Highway Capital Projects Fund	
Public Works	
Highway	
Capital Outlay	\$2,192,773

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.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

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;
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.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

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,
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, 2020, the County's Starlight School Levy Special Revenue Fund had a cash balance of \$770,132 with MEORC, a jointly governed organization (see Note 22). 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 \$16,515 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, 2020, the County had the following investments. All investments are in an internal investment pool.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

Measurement/Investment	Measurement	Maturity	Percent of Total Applicable Investments	S&P Rating
Fair Value - Level Two Inputs				
Commercial Paper	\$1,594,506	06/10/2021-07/23/2021	3.94%	Not rated
Federal Home Loan Mortgage Corporation Bonds	9,522,857	08/25/2021-10/27/2025	23.48%	AA+
Federal National Mortgage Association Bonds	2,003,833	02/19/2025	4.94%	AA+
Federal Home Loan Bank Bonds	4,001,623	01/13/2023-05/19/2025	9.87%	AA+
Federal Farm Credit Bank Bonds	15,001,040	12/23/2021-10/21/2025	36.99%	AA+
Marketable Certificates of Deposit	7,427,601	11/08/2021-10/23/2025	18.31%	Not rated
US Treasury Bond	1,003,568	02/28/2021	2.47%	A-1
Total	<u>\$40,555,028</u>		<u>100.00%</u>	

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2020. 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 2020 for real and public utility property taxes represents collections of 2019 taxes.

2020 real property taxes were levied after October 1, 2020, on the assessed value as of January 1, 2020, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2020 real property taxes are collected in and intended to finance 2021.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 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. 2020 public utility property taxes which became a lien December 31, 2019, were levied after October 1, 2020, and are collected in 2021 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2020, was \$8.55 per \$1,000 of assessed value.

The assessed values of real and tangible personal property upon which 2020 property tax receipts were based are as follows:

Real Property	\$1,702,182,130
Public Utility Personal Property	465,876,260
Total Assessed Value	<u><u>\$2,168,058,390</u></u>

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through 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, 2020, and for which there is an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2020 operations is offset to deferred inflows of resources - property taxes/payments in lieu of taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources - unavailable revenue.

NOTE 8 - TAX ABATEMENT DISCLOSURES

As of December 31, 2020, 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 50 percent-100 percent 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.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

Below is the information relevant to the disclosure of this program for the year ended December 31, 2020.

Tax <u>Abatement Program</u>	Amount of 2020 <u>Taxes Abated</u>
Enterprise Zone Tax Exemptions	
Real Property	\$271,448

As of December 31, 2020, the County's property taxes were reduced under two Enterprise Zone Tax Exemption agreements entered into by an overlapping government.

Overlapping Government	Amount of 2020 <u>Taxes Abated</u>
Enterprise Zone Tax Exemptions	
City of Zanesville	\$19,295

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, 2020, consisted of property taxes, payments in lieu of taxes, permissive 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. All receivables are considered collectible in full.

A summary of the principal items of intergovernmental receivables follows:

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

<u>Governmental Activities</u>	<u>Amount</u>	<u>Governmental Activities (continued)</u>	<u>Amount</u>
Property Tax Allocations	\$600,490	Felony Delinquent Care and Custody Grant	\$62,205
Local Government Subsidies	405,281	Juvenile Title IV-E Reimbursements	23,361
Casino Tax Revenue	500,540	Community Corrections Grant	125,414
Homeland Security Grants	32,496	Tuberculosis Reimbursements	4,340
Public Defender Reimbursements	138,254	Children Services Grants and Subsidies	781,785
Detention Reimbursements	13,198	Public Assistance Grants and Subsidies	687,087
Victims of Criminal Account Grant	32,381	Child Support Enforcement Grants and Subsidies	292,480
MVL and Gasoline Tax Distributions	3,213,416	Starlight School Levy Grants and Subsidies	1,122,792
Community Development Block Grants	1,589,268	Ohio Bureau of Workers' Compensation Refund	451,016
JEDD Income Tax Sharing	184,980	Miscellaneous Intergovernmental Receivables	234,947
		Total Intergovernmental Receivables	<u><u>10,495,731</u></u>

Delinquent accounts receivable may be certified and collected as a special assessment, subject to foreclosure for non-payment. Management believes all other receivables are 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 \$1,459,650 may not be collected within one year.

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 \$88,435. The County has \$15,113 in delinquent special assessments at December 31, 2020.

Loans Receivable, although ultimately collectible, will not be collected within one year. The County is reflecting a \$48,229 loan receivable in the Debt Service Fund with \$35,000 expected to be received during 2021. This is the result of a loan made to the County Fairboard during 2002.

NOTE 11 - PROPERTY HELD FOR RESALE

During 2020, the County seized real estate that is presented on the financial statements as Property Held for Resale. Judgment has been rendered on these properties and they are considered acquired by forfeiture and will be resold pursuant to the court order. The realizable value assigned to this transaction at December 31, 2020 is shown as fines and forfeitures in the amount of \$2,226,103 in the Law Enforcement Special Revenue Fund.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 12 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2020, was as follows:

	Balance December 31, 2019	Additions	Reductions	Balance December 31, 2020
Governmental Activities				
Non-Depreciable Capital Assets:				
Land	\$6,693,639	\$0	\$0	\$6,693,639
Land Improvements	34,179,643	0	0	34,179,643
Construction in Progress	9,083,730	7,346,880	0	16,430,610
Total Non-Depreciable Capital Assets	<u>49,957,012</u>	<u>7,346,880</u>	0	<u>57,303,892</u>
Depreciable Capital Assets:				
Land Improvements	1,862,681	0	0	1,862,681
Buildings	44,715,768	245,490	(768,227)	44,193,031
Machinery, Equipment, Furniture and Fixtures	7,486,665	276,063	(39,467)	7,723,261
Vehicles	8,355,288	1,611,821	(318,931)	9,648,178
Infrastructure	64,419,759	993,786	(1,737,866)	63,675,679
Total Depreciable Capital Assets	<u>126,840,161</u>	<u>3,127,160</u>	(2,864,491)	<u>127,102,830</u>
Accumulated Depreciation:				
Land Improvements	(109,939)	(12,393)	0	(122,332)
Buildings	(16,491,741)	(995,490)	303,634	(17,183,597)
Machinery, Equipment, Furniture and Fixtures	(5,994,440)	(252,191)	39,307	(6,207,324)
Vehicles	(5,852,586)	(459,464)	298,609	(6,013,441)
Infrastructure	(24,558,155)	(2,055,579)	849,153	(25,764,581)
Total Accumulated Depreciation	<u>(53,006,861)</u>	<u>(3,775,117) *</u>	1,490,703	<u>(55,291,275)</u>
Total Depreciable Capital Assets, Net	<u>73,833,300</u>	<u>(647,957)</u>	(1,373,788)	<u>71,811,555</u>
Governmental Capital Assets, Net	<u>\$123,790,312</u>	<u>\$6,698,923</u>	(\$1,373,788)	<u>\$129,115,447</u>

*Depreciation expense was charged to governmental activities as follows:

General Government:	
Legislative and Executive	\$171,031
Judicial	164,597
Public Safety	536,885
Public Works	2,347,893
Health	66,185
Human Services	488,526
Total Depreciation Expense	<u>\$3,775,117</u>

During 2020, the County received capital contributions valued at \$3,749,590 from donations from other governments.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

	Balance December 31, 2019	Additions	Reductions	Balance December 31, 2020
<u>Business - Type Activities</u>				
Non-Depreciable Capital Assets:				
Land	\$212,800	\$2,543	(\$2,499)	\$212,844
Construction in Progress	1,111,846	5,191,121	(6,038,460)	264,507
Total Non-Depreciable Capital Assets	<u>1,324,646</u>	<u>5,193,664</u>	<u>(6,040,959)</u>	<u>477,351</u>
Depreciable Capital Assets:				
Buildings	1,338,017	0	0	1,338,017
Machinery, Equipment, Furniture and Fixtures	1,640,038	54,726	(11,000)	1,683,764
Vehicles	1,601,716	145,602	0	1,747,318
Infrastructure	129,227,908	8,616,277	(464,028)	137,380,157
Total Depreciable Capital Assets	<u>133,807,679</u>	<u>8,816,605</u>	<u>(475,028)</u>	<u>142,149,256</u>
Accumulated Depreciation:				
Buildings	(607,535)	(28,298)	0	(635,833)
Machinery, Equipment, Furniture and Fixtures	(785,261)	(119,533)	11,000	(893,794)
Vehicles	(758,960)	(110,366)	0	(869,326)
Infrastructure	(47,737,694)	(2,921,272)	243,691	(50,415,275)
Total Accumulated Depreciation	<u>(49,889,450)</u>	<u>(3,179,469) *</u>	<u>254,691</u>	<u>(52,814,228)</u>
Total Depreciable Capital Assets, Net	<u>83,918,229</u>	<u>5,637,136</u>	<u>(220,337)</u>	<u>89,335,028</u>
Business - Type Activities				
Capital Assets, Net	<u>\$85,242,875</u>	<u>\$10,830,800</u>	<u>(\$6,261,296)</u>	<u>\$89,812,379</u>

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

Included in additions and deletions in the above table is a reclassification of construction in progress in the amount of \$6,038,460 to infrastructure as a result of completion of sewer and water projects.

NOTE 13 - 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. (CORS) to address property, liability, and crime insurance coverage. CORS, 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, 2020

Coverage is as follows:

<u>Property:</u>	
Direct Physical Loss or Damage	\$178,367,907 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 Equitable Relief	\$25,000 each occurrence \$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 The North River 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 \$150,000 and aggregate annual claims in excess of \$10,036,495.

The claims liability of the Self-Insurance Health Internal Service Fund of \$953,104 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, 2020

Changes in the funds' claims liability for 2019 and 2020 were:

Self Insurance Health Fund	Balance at Beginning of Year	Current Year Claims	Claims Payments	Balance at End of Year
2019	\$1,295,356	\$7,971,088	\$8,076,113	\$1,190,331
2020	1,190,331	6,819,830 (1)	7,057,057	953,104
			<u>(1) Claims Expense</u>	<u>\$7,029,400</u>
			Decrease in Claims Reimbursement Receivable	(209,570)
			<u>Current Year Claims</u>	<u><u>\$6,819,830</u></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, 2020, 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 2019 and 2020 were:

Self-Insurance Workers' Compensation Fund	Balance at Beginning of Year	Change in Estimate	Current Year Claims	Claims Payments	Balance at End of Year
2019	\$25,400	(\$6,800)	\$0	\$17,948	\$652
2020	652	0	11,670	5,368	6,954

The County participates in the workers' compensation program provided by the State of Ohio. For 2020, the County participated in the County Commissioners Association of Ohio (CCAO) Workers' Compensation Group Retrospective Rating Program (Program), an insurance purchasing pool. (See Note 24) 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, 2020

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 14 - 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) represent 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 15 for the required OPEB disclosures.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

Plan Description - Ohio Public Employees Retirement System (OPERS)

County Employees, other than certified teachers, 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. Participating employers are divided into state, local, law enforcement, and public safety divisions. While members in the state and local divisions may participate in all three plans, the law enforcement division exists only within the traditional 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 Comprehensive Annual Financial Report 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, 2020

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. The initial amount of a member's pension benefit is vested upon receipt of the initial benefit payment for calculation of an annual cost of living adjustment.

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 who retired prior to January 7, 2013, the cost of living adjustment is 3 percent. 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.

Beginning in 2022, the combined plan will be consolidated under the traditional pension plan (defined benefit plan) and the combined plan option will no longer be available for new hires beginning in 2022.

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, 2020

	State and Local	Law Enforcement
2020 Statutory Maximum Contribution Rates		
Employer	14.0 %	18.1 %
Employee *	10.0 %	**
2020 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 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 2020, the County's contractually required contribution was \$4,645,794 for the traditional plan, \$75,562 for the combined plan, and \$67,221 for the member-directed plan. Of these amounts, \$530,479 is reported as an intergovernmental payable for the traditional plan, \$8,545 for the combined plan, and \$10,669 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, 2020

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 2020 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2020, the full employer contribution was allocated to pension.

The County's contractually required contribution to STRS was \$83,872 for 2020. Of this amount, \$2,397 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, 2019, and the net pension liability for STRS was measured as of June 30, 2020. 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, 2020

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	0.22749700%	0.12080600%	0.00531971%	
Prior Measurement Date	0.22849300%	0.13332600%	0.00560410%	
Change in Proportionate Share	-0.00099600%	-0.01252000%	-0.00028439%	
				Total
Proportionate Share of the:				
Net Pension Liability	\$44,966,325	\$0	\$1,287,181	\$46,253,506
Net Pension Asset	0	251,909	0	251,909
Pension Expense	\$7,273,593	\$33,368	\$87,708	\$7,394,669

2020 pension expense for the member-directed defined contribution plan was \$67,221. The aggregate pension expense for all pension plans was \$7,461,890 for 2020.

At December 31, 2020, 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	\$0	\$0	\$2,888	\$2,888
Changes of assumptions	2,401,728	25,974	69,096	2,496,798
Net difference between projected and actual earnings on pension plan investments	0	0	62,596	62,596
Changes in proportion and differences between County contributions and proportionate share of contributions	107,223	36,607	5,863	149,693
County contributions subsequent to the measurement date	4,645,794	75,562	42,257	4,763,613
Total Deferred Outflows of Resources	\$7,154,745	\$138,143	\$182,700	\$7,475,588

Deferred Inflows of Resources

Differences between expected and actual experience	\$568,535	\$59,140	\$8,230	\$635,905
Net difference between projected and actual earnings on pension plan investments	8,969,772	32,674	0	9,002,446
Changes in proportion and differences between County contributions and proportionate share of contributions	131,222	0	90,210	221,432
Total Deferred Inflows of Resources	\$9,669,529	\$91,814	\$98,440	\$9,859,783

\$4,763,613 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 2021. 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, 2020

Year Ending December 31,	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
2021	(\$1,026,679)	(\$11,089)	\$17,170	(\$1,020,598)
2022	(2,943,744)	(10,476)	(10,766)	(2,964,986)
2023	371,435	(1,365)	19,445	389,515
2024	(3,561,590)	(13,327)	16,154	(3,558,763)
2025	0	1,551	0	1,551
Thereafter	0	5,473	0	5,473
	<u>(\$7,160,578)</u>	<u>(\$29,233)</u>	<u>\$42,003</u>	<u>(\$7,147,808)</u>

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2019, 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, 2019, 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	1.4 percent, simple through 2020, then 2.15 percent, simple	1.4 percent, simple through 2020, 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 2019, the OPERS Board adopted a change in COLA for Post-January 7, 2013 retirees, changing it from 3 percent simple through 2018, then 2.15 simple to 1.4 percent simple through 2020, then 2.15 percent simple.

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.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

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

During 2019, 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 17.2 percent for 2019.

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 long-term expected 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. Best estimates of arithmetic real rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2019, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	25.00 %	1.83 %
Domestic Equities	19.00	5.75
Real Estate	10.00	5.20
Private Equity	12.00	10.70
International Equities	21.00	7.66
Other investments	13.00	4.98
Total	100.00 %	5.61 %

Discount Rate

The discount rate used to measure the total pension liability was 7.2 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, 2020

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	\$74,164,022	\$44,966,325	\$18,718,453
OPERS Combined Plan	(152,216)	(251,909)	(323,760)

Actuarial Assumptions - STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the July 1, 2020, 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 2020, 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. The target allocation and long-term expected rate of return for each major asset class are summarized as follows:

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

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	<u>100.00 %</u>	

* 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, 2020. 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, 2020. 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, 2020.

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:

	Current		
	1% Decrease (6.45%)	Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net pension liability	\$1,832,721	\$1,287,181	\$824,880

NOTE 15 - DEFINED BENEFIT OPEB PLANS

See Note 14 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.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

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' Comprehensive Annual Report 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, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan and the combined plan.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2020, 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. For 2020, OPERS did not allocate any employer contribution to health care for members in the traditional pension plan and 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 2020 was 4.0 percent.

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

The County's contractually required contribution was \$26,889 for 2020. Of this amount, \$3,048 is reported as an intergovernmental payable.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

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. 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, 2020, 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, 2018, rolled forward to the measurement date of December 31, 2019, 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, 2020, 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 retirement plan 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	0.21967000%	0.00531971%	
Prior Measurement Date	0.22113900%	0.00560410%	
Change in Proportionate Share	<u>-0.00146900%</u>	<u>-0.00028439%</u>	
			<hr/>
Proportionate Share of the Net:			<hr/>
OPEB Liability	\$30,342,134	\$0	\$30,342,134
OPEB Asset	0	93,493	93,493
OPEB Expense	\$3,336,324	(\$8,011)	\$3,328,313

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

At December 31, 2020, 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	\$814	\$5,991	\$6,805
Changes of assumptions	4,802,837	1,543	4,804,380
Net difference between projected and actual earnings on OPEB plan investments	0	3,277	3,277
Changes in proportion and differences between County contributions and proportionate share of contributions	77,948	0	77,948
County contributions subsequent to the measurement date	26,889	0	26,889
Total Deferred Outflows of Resources	\$4,908,488	\$10,811	\$4,919,299
Deferred Inflows of Resources			
Differences between expected and actual experience	\$2,774,928	\$18,623	\$2,793,551
Changes of assumptions	0	88,803	88,803
Net difference between projected and actual earnings on OPEB plan investments	1,545,013	0	1,545,013
Changes in proportion and differences between County contributions and proportionate share of contributions	119,106	10,066	129,172
Total Deferred Inflows of Resources	\$4,439,047	\$117,492	\$4,556,539

\$26,889 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, 2021. 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
2021	\$780,084	(\$26,595)	\$753,489
2022	321,437	(24,378)	297,059
2023	1,230	(23,599)	(22,369)
2024	(660,199)	(23,117)	(683,316)
2025	0	(4,406)	(4,406)
Thereafter	0	(4,586)	(4,586)
	\$442,552	(\$106,681)	\$335,871

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, 2020

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, 2018, rolled forward to the measurement date of December 31, 2019. 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	3.16 percent
Prior Measurement Date	3.96 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate:	
Current Measurement Date	2.75 percent
Prior Measurement Date	3.71 percent
Health Care Cost Trend Rate:	
Current Measurement Date	10.5 percent, initial 3.50 percent, ultimate in 2030
Prior Measurement Date	10.0 percent, initial 3.25 percent, ultimate in 2029
Actuarial Cost Method	Individual Entry Age Normal

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.

During 2019, 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 Plan eligible members. Within the Health Care portfolio, if any contributions are made into the plans, the contributions are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made. 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 19.7 percent 2019.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

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 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. For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2019, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	36.00 %	1.53 %
Domestic Equities	21.00	5.75
Real Estate Investment Trust	6.00	5.69
International Equities	23.00	7.66
Other investments	14.00	4.90
Total	100.00 %	4.55 %

Discount Rate

A single discount rate of 3.16 percent was used to measure the OPEB liability on the measurement date of December 31, 2019. A single discount rate of 3.96 percent was used to measure the OPEB liability on the measurement date of December 31, 2018. 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 2.75 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 2034. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2034, and the municipal bond rate was applied to all health care costs after that date.

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 3.16 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 (2.16 percent) or one-percentage-point higher (4.16 percent) than the current rate:

	Current		
	1% Decrease (2.16%)	Discount Rate (3.16%)	1% Increase (4.16%)
County's proportionate share of the net OPEB liability	\$39,707,549	\$30,342,134	\$22,843,493

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

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 2020 is 10.50 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 3.50 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	\$29,446,764	\$30,342,134	\$31,226,091

Changes between Measurement Date and Reporting Date

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and pre-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for pre-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are not reflected in the current year financial statements but are expected to decrease the associated OPEB liability.

Actuarial Assumptions - STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2020, 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	5.00 percent initial, 4 percent ultimate
Medicare	-6.69 percent initial, 4 percent ultimate
Prescription Drug	
Pre-Medicare	6.50 percent initial, 4 percent ultimate
Medicare	11.87 initial, 4 percent ultimate

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

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, 2020, 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 updated to reflect the projected fiscal year ending June 30, 2021 premium based on June 30, 2020 enrollment distribution. The non-Medicare subsidy percentage was increased effective January 1, 2021 from 1.984 percent to 2.055 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2021. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1 percent for the AMA Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed indefinitely.

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 14.

Discount Rate

The discount rate used to measure the total OPEB liability was 7.45 percent as of June 30, 2020. 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, 2020. 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, 2020.

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, 2020, 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	(\$81,346)	(\$93,493)	(\$103,801)
	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB asset	(\$103,161)	(\$93,493)	(\$81,717)

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 16 - 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 \$25,000. The County pays a portion of the vision insurance premium.

NOTE 17 - 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 2020, the County entered into a lease arrangement in the amount of \$174,355 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 \$1,462,615, 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 \$1,100,912 at December 31, 2020. Principal payments toward all capital leases during 2020 totaled \$326,853 for governmental activities.

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

Year Ending December 31,	Principal	Interest	Total
2021	\$275,531	\$27,126	\$302,657
2022	215,871	13,447	229,318
2023	160,210	4,907	165,117
Total	<u>\$651,612</u>	<u>\$45,480</u>	<u>\$697,092</u>

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 18 - 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	\$861,858
Public Assistance	113,580
Starlight School Levy	138,538
Children Services Levy	344,634
Motor Vehicle and Gasoline Tax	213,934
Other Governmental Funds	2,991,021
Total Governmental Funds	<u>4,663,565</u>
<u>Proprietary Funds</u>	
Sewer	603,295
Water	631,429
Internal Service Funds	2,912,488
Total Proprietary Funds	<u>4,147,212</u>
Total All Funds	<u><u>\$8,810,777</u></u>

Contractual Commitments

As of December 31, 2020, the County had contractual purchase commitments for the following projects:

Project	Fund	Purchase Commitment	Amount Paid as of 12/31/2020	Amount Remaining on Contract
North 7th Street Renovations	North 7th Street Renovations Capital Project Fund	\$3,292,649	\$2,635,602	\$657,047
Dog Pound Construction	Kennel Building Capital Projects Fund	767,081	270,286	496,795
	County Courts Special			
Law Administrative Building	Revenue Fund	680,057	411,176	268,881
Duncan Falls-Philo Bridge	Highway Capital Projects Fund	14,841,995	12,739,079	2,102,916
Southern Sundale Road Project	Water Enterprise Fund	216,000	152,000	64,000

With the exception of the Duncan Falls-Philo Bridge, the amount remaining on the contracts were entirely encumbered at year-end. The Duncan Falls-Philo Bridge project is being completed as a capital contribution and therefore, the County has no encumbering requirement.

NOTE 19 - LONG-TERM OBLIGATIONS

Changes in the County's long-term obligations during 2020 consist of the following:

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

Governmental Activities	Outstanding 12/31/2019	Additions	Deletions	Outstanding 12/31/2020	Amounts Due Within One Year
General Obligation Bonds:					
2012 2%-3% Various Purpose County Facilities Refunding Serial Bonds - \$1,655,000	\$545,000	\$0	\$175,000	\$370,000	\$185,000
Bond Premium	21,594	0	7,199	14,395	0
2016 1%-4% Various Purpose Refunding Serial Bonds - \$560,000	415,000	0	50,000	365,000	55,000
Bond Premium	35,269	0	5,039	30,230	0
Subtotal General Obligation Bonds	1,016,863	0	237,238	779,625	240,000
From Direct Placement:					
2013 2.990% Job and Family Services Building Improvement Bonds - \$200,000	124,250	0	13,970	110,280	14,400
2019 1.64% Various Purpose Refunding Term Bonds - \$701,900	701,900	0	62,300	639,600	66,100
Subtotal General Obligation Bonds from Direct Placement	826,150	0	76,270	749,880	80,500
Total General Obligation Bonds	1,843,013	0	313,508	1,529,505	320,500
Special Assessment Debt with Governmental Commitment:					
2012 2%-3% Various Purpose County Facilities Refunding Serial Bonds - \$130,000	45,000	0	15,000	30,000	15,000
Bond Premium	1,722	0	574	1,148	0
2013 2%-3% Various Purpose Refunding Serial Bonds - \$38,400	18,300	0	3,200	15,100	3,100
2013 4% Various Purpose Refunding Term Bonds - \$8,200	8,200	0	0	8,200	0
Bond Premium	705	0	78	627	0
Subtotal Special Assessment Bonds	73,927	0	18,852	55,075	18,100
2008 4.21% Rose Hill Road Area Waterline Special Assessment OWDA from Direct Borrowing - \$172,042	136,332	0	4,459	131,873	4,648
Total Special Assessment Debt	210,259	0	23,311	186,948	22,748
OWDA Loans from Direct Borrowings:					
2018 - 0% Home Sewage Treatment System - \$200,000	0	28,555	28,555	0	0
2019 - 0% Home Sewage Treatment System - \$150,000	0	150,000	150,000	0	0
Total OWDA Loans from Direct Borrowings	0	178,555	178,555	0	0
OPWC State Capital Improvement Loans from Direct Borrowings:					
2014 - 0% Bridge Replacement Project - \$464,083	402,206	0	0	402,206	23,204
2018 - 0% Road and Bridge Improvements - \$300,682	300,682	0	0	300,682	15,034
2019 - 0% County Road Resurfacing - \$100,000	90,000	0	0	90,000	30,000
2020 - 0% County Road Resurfacing - \$91,277	0	91,277	0	91,277	9,128
Total OPWC Loans from Direct Borrowings	792,888	91,277	0	884,165	77,366
State Infrastructure Bank Loan from Direct Borrowing:					
2020 - 3% Duncan Falls - Philo Bridge Replacement - \$685,434	0	685,434	24,380	661,054	30,319
Compensated Absences	4,289,450	2,316,048	2,058,509	4,546,989	1,857,780
Net Pension Liability:					
OPERS	60,702,211	0	17,084,875	43,617,336	0
STRS	1,239,313	47,868	0	1,287,181	0
Total Net Pension Liability	61,941,524	47,868	17,084,875	44,904,517	0
OPERS Net OPEB Liability	27,966,366	1,465,502	0	29,431,868	0
Long-Term Contracts Payable - TID	416,010	0	416,010	0	0
Capital Leases	804,110	174,355	326,853	651,612	275,531
Total Governmental Activities	\$98,263,620	\$4,959,039	\$20,426,001	\$82,796,658	\$2,584,244

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

<u>Business-Type Activities</u>	Outstanding 12/31/2019	Additions	Deletions	Outstanding 12/31/2020	Due Within One Year
General Obligation Bonds:					
2012 2%-3% Various Purpose Refunding					
Serial Bonds - \$940,000 - Sewer Fund	\$310,000	\$0	\$100,000	\$210,000	\$105,000
Bond Premium	12,304	0	4,102	8,202	0
2013 2%-3% Capital Facilities Refunding					
Serial Bonds - \$6,231,600					
Sewer Fund	484,000	0	79,500	404,500	78,500
Water Fund	2,687,700	0	467,300	2,220,400	478,400
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	18,096	0	2,011	16,085	0
Water Fund Bond Premium	60,564	0	8,652	51,912	0
2016 1%-4% Various Purpose Refunding					
Serial Bonds - \$4,725,000 - Sewer Fund	3,395,000	0	450,000	2,945,000	460,000
Bond Premium	286,680	0	40,954	245,726	0
Subtotal General Obligations Bonds	7,521,144	0	1,152,519	6,368,625	1,121,900
2019 1.64% Various Purpose Refunding Term Bonds					
from Direct Placement - \$1,676,400 - Sewer Fund	1,676,400	0	172,800	1,503,600	178,300
Total General Obligation Bonds	9,197,544	0	1,325,319	7,872,225	1,300,200
OWDA Loans from Direct Borrowings:					
Sewer Enterprise Fund -					
2008 4.21% West Pike Sanitary					
Sewer - \$6,095,725	4,830,442	0	157,980	4,672,462	164,701
2010 0% Coopermill Road Sanitary					
Sewer - \$2,106,153	263,269	0	26,327	236,942	26,327
2010 0% Olde Falls Road Sanitary					
Sewer - \$1,630,149	444,655	0	40,423	404,232	40,423
2010 0% Dunzweiler Drive Sanitary					
Sewer - \$1,005,199	297,110	0	28,296	268,814	28,296
2015 2.54% Avondale Sewer - \$388,385	325,553	0	16,725	308,828	17,152
2017 2.13% South Avenue Sewage Lift Station					
Sewer - \$1,765,156	1,655,682	0	72,490	1,583,192	75,528
2018 2.40% Pembroke Avenue Force -					
Main - \$1,271,520	1,221,313	0	51,419	1,169,894	52,660
Total Sewer Enterprise Fund	9,038,024	0	393,660	8,644,364	405,087
Water Enterprise Fund -					
2002 1.5% Gaysport Waterline					
Extension - \$1,231,757	580,900	0	42,584	538,316	43,225
2002 1.5% Adamsville Water					
Project - \$749,580	353,505	0	25,914	327,591	26,304
2003 1.5% Coal Run Water					
Extension - \$264,201	138,048	0	8,931	129,117	9,066
2003 1.5% Chandlersville					
Waterlines - \$1,026,608	519,117	0	34,965	484,152	35,492
2004 1.5% Chandlersville					
Waterlines - \$21,844	11,778	0	733	11,045	744
2006 2.0% Nashport Waterline - \$384,439	152,252	0	20,473	131,779	20,885

(continued)

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

(continued)

<u>Business - Type Activities (continued)</u>	Outstanding 12/31/2019	Additions	Deletions	Outstanding 12/31/2020	Amounts Due Within One Year
Water Enterprise Fund (continued) -					
2007 2.0% Adamsville Waterline					
Extension - \$335,100	\$141,501	\$0	\$17,669	\$123,832	\$18,024
2008 2.0% Water Supply Line - \$548,806	238,617	0	27,791	210,826	28,350
2010 3.39% State Route 146 Waterline					
Extension - \$127,996	102,029	0	3,401	98,628	3,517
2011 3.79% South Moose Eye Road					
Waterline Extension - \$168,280	139,995	0	4,171	135,824	4,330
2012 0% Gratiot/Mt. Sterling					
Water Project - \$2,272,021	1,041,040	0	45,263	995,777	45,263
2014 2% North River Road					
Waterline Extension - \$1,153,965	813,018	0	26,007	787,011	26,530
2014 2% Water Supply					
Expansion - \$1,481,981	1,164,822	0	67,308	1,097,514	68,661
2014 2% Western Heights					
Waterline - \$326,608	224,918	0	7,195	217,723	7,339
2017 0% State Route 555 Waterline					
Extension - \$1,887,698	756,424	0	38,101	718,323	0
2017 0% Ruraldale Water Main					
Extension - \$363,944	228,185	0	8,006	220,179	8,006
2018 0% Barker's Run, Lewistown, &					
Baughman Watermain Extension - \$552,167	132,370	0	4,645	127,725	4,645
2018 0% Rix Mills Water Main					
Extension - \$2,920,828	1,028,601	0	35,978	992,623	0
2018 0% Chandlersville-Herron Road					
Waterline Extension - \$1,193,053	477,887	0	16,542	461,345	0
2019 0% Arch Hill Road Water Main					
Extension - \$741,086	727,955	0	26,263	701,692	0
2020 0% Leffler-Baughman Run Roads Water					
Main Extension - \$1,734,974	0	1,734,974	1,194,750	540,224	0
2020 0% North Moose Eye & Maple Brook					
Roads Water Main Extension - \$1,422,940	0	1,422,940	32,547	1,390,393	0
Total Water Enterprise Fund	8,972,962	3,157,914	1,689,237	10,441,639	350,381
Total OWDA Loans from Direct Borrowings	18,010,986	3,157,914	2,082,897	19,086,003	755,468
2015 0% Avondale Sewer State Capital Improvement					
OPWC Loan from Direct Borrowing - \$906,741	816,066	0	0	816,066	45,337
Net Pension Liability - OPERS:					
Sewer Fund	625,795	0	176,133	449,662	0
Water Fund	1,251,594	0	352,267	899,327	0
Total Net Pension Liability - OPERS	1,877,389	0	528,400	1,348,989	0
Net OPEB Liability - OPERS:					
Sewer Fund	288,312	15,110	0	303,422	0
Water Fund	576,627	30,217	0	606,844	0
Total Net OPEB Liability - OPERS	864,939	45,327	0	910,266	0
Asset Retirement Obligation	1,288,500	37,500	0	1,326,000	0
Compensated Absences	125,457	85,972	57,615	153,814	63,986
Total Business - Type Activities	32,180,881	3,326,713	3,994,231	31,513,363	2,164,991
Total Long-Term Obligations	\$130,444,501	\$8,285,752	\$24,420,232	\$114,310,021	\$4,749,235

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

Governmental Activities

General Obligation Bonds

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 were considered defeased and the liability was removed from the Statement of Net Position. The refunding resulted in a difference between the net carrying amount of the debt and the acquisition price in the amount of \$58,410. This accounting loss, reported in the accompanying financial statements as a deferred outflow - deferred charge on refunding, is being amortized to interest expense through the year 2022. The amount amortized for 2020 is \$5,841 leaving an unamortized balance of \$11,682. 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 were considered defeased and the liability was 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 charge on refunding, is being amortized to interest expense through the year 2026. The amount amortized for 2020 is \$2,055 leaving an unamortized balance of \$12,332. 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 \$454,700 at December 31, 2020.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

As a result of the refunding, \$695,000 of the 2009 refunded bonds were considered retired and the liability was 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 charge on refunding, is being amortized to interest expense through the year 2029. The amount amortized for 2020 is \$684 leaving an unamortized balance of \$5,471. 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.

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

Year Ending December 31,	Principal	Interest	Direct Placements		Total
			Principal	Interest	
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	65,000	5,400	86,500	7,215	164,115
2026-2029	70,000	2,800	326,960	13,287	413,047
Total	\$735,000	\$66,412	\$749,880	\$65,450	\$1,616,742

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 were considered defeased and the liability was 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 outflow - deferred charge on refunding, is being amortized to interest expense through the year 2022. The amount amortized during 2020 was \$443 leaving an unamortized balance of \$883. 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 is reported in the accompanying financial statements as a deferred outflow - deferred charge on refunding, and is being amortized to interest expense through the year 2028. The amount amortized during 2020 was \$442 leaving an unamortized balance of \$3,088. The bonds were issued for a fifteen year period with final maturity in 2028.

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

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 \$131,873 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.

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

Year Ending December 31,	Direct Borrowing				
	Principal	Interest	Principal	Interest	Total
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	5,267	4,641	13,413
2025	2,900	415	5,491	4,428	13,234
2026-2030	8,200	636	31,167	18,616	58,619
2031-2035	0	0	38,385	11,757	50,142
2036-2039	0	0	37,017	3,412	40,429
Total	\$53,300	\$4,955	\$131,873	\$57,969	\$248,097

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 \$639,600 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
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><u>\$561,900</u></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:

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

Year	Amount
2026	\$2,840
2027	2,680
	<u><u>\$5,520</u></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.

Ohio Water Development Authority (OWDA) Loans

During 2020, the County issued additional proceeds in the amount of \$178,555 in two OWDA Loans to be used for Home Sewage Treatment System programs. During 2020, 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.

During 2020, 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 2020, the Issue II Capital Projects Fund received a total of \$91,277 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 \$884,165 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.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

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

Year Ending December 31,	Principal
2021	\$77,366
2022	63,747
2023	63,747
2024	63,747
2025	43,747
2026-2030	136,590
2031-2035	127,461
2036-2040	127,461
2041-2045	127,461
2046-2050	52,838
Total	<u>\$884,165</u>

State Infrastructure Bank (SIB) Loan

The County has entered into a loan agreement with the State of Ohio, Department of Transportation (ODOT) through the State Infrastructure Bank. These proceeds were used to finance the Duncan Falls-Philo bridge replacement project. The loan was issued at three percent and will mature in 2037. This loan will be repaid from revenues of the Motor Vehicle and Gasoline Tax Special Revenue Fund. Principal and interest requirements to maturity for the SIB loan from direct borrowings are as follows:

Year Ending December 31,	Principal	Interest	Total
2021	\$30,319	\$19,606	\$49,925
2022	31,236	18,689	49,925
2023	32,180	17,745	49,925
2024	33,152	16,773	49,925
2025	34,155	15,770	49,925
2026-2030	186,896	62,729	249,625
2031-2035	216,900	32,725	249,625
2036-2037	96,216	3,634	99,850
Total	<u>\$661,054</u>	<u>\$187,671</u>	<u>\$848,725</u>

Compensated Absences

The County will pay compensated absences from the General Fund, and the Public Assistance, Starlight School Levy, Children Services Levy, Dog and Kennel, Child Support Enforcement Agency, Real Estate Assessment, Miscellaneous Federal Grants, Delinquent Real Estate Tax and Assessment Collection, Tuberculosis Clinic, Block Grants, Home Detention (Electronic Monitor), Senior Citizens Levy, Felony Delinquent Care and Custody, Sheriff Levy, Motor Vehicle and Gasoline Tax, Law Library Resources, Concealed Weapon, 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 14 and 15.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

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 was 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 called 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 coincided with the terms of a cooperative agreement between Muskingum County, the District, and ODOT. The County, pursuant to the cooperative agreement, made use payments to the Transportation Improvement District in an amount equal to the debt requirements. The County had pledged non-tax revenues for the purpose of making the required use payments. The County accumulated 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 had 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 reflected a long-term contract payable in the amount of \$416,010 that was retired during 2020. The long-term contracts payable amount reported in the County's financial statements was also reflected on the Transportation Improvement District's financial statements as a loan payable to the State Infrastructure Bank. The County had pledged non-tax revenues for the purpose of making the required use payments from the public works program. The County also reports 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.

Business-Type Activities

General Obligation Bonds

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 were considered defeased and the liability was 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 outflow – deferred charge on refunding, is being amortized to interest expense through the year 2022. The amount amortized for 2020 is \$3,264 leaving an unamortized balance of \$6,532. The bonds are backed by the full faith and credit of the County and are being retired with Sewer Enterprise Fund revenues. The bonds were issued for a ten year period with final maturity in 2022.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

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 were considered defeased and the liability was 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 outflow - deferred charge on refunding and is being amortized to interest expense through the year 2028. The amount amortized for 2020 is \$35,170 leaving an unamortized balance in the amount of \$177,853. 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 were considered defeased and the liability was 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 outflow - deferred charge on refunding, is being amortized to interest expense through the year 2026. The amount amortized for 2020 is \$17,279 leaving an unamortized balance of \$103,672. 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.

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. As a result of the refunding, \$1,660,000 of the refunded bonds were considered retired and the liability was 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 charge on refunding, is being amortized to interest expense through the year 2029. The amount amortized for 2020 is \$404 leaving an unamortized balance of \$3,637. These bonds are backed by the full faith and credit of the County and are being retired with Sewer Enterprise Fund revenues.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

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

Year Ending December 31,	Principal	Interest	Direct Placement		Total
			Principal	Interest	
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	99,595	188,800	15,547	1,405,942
2025	812,100	61,585	193,600	12,451	1,079,736
2026-2029	801,800	42,564	565,600	21,411	1,431,375
Total	\$6,046,700	\$696,996	\$1,503,600	\$114,445	\$8,361,741

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><u>\$179,480</u></u>

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
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><u>\$1,380,400</u></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.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

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 \$11,362,203. Principal and interest paid for the current year and total customer net revenues were \$656,644 and \$2,360,217 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 \$20,909,876 (original issue amount) in water system OWDA loans issued between 2002 and 2020. 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 \$6,340,182. Principal and interest paid for the current year and total customer net revenues were \$1,775,436 and \$1,917,898, respectively.

The County's outstanding OWDA loans from direct borrowings in the amount of \$19,086,003 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.

The OWDA loan amortization schedules for the State Route 555 Waterline Extension, Rix Mills Water Main Extension, the Chandlersville-Herron Road Waterline Extension, the Arch Hill Road Water Main Extension, the Leffler-Baughman Run Roads Water Main Extension, and the North Moose Eye & Maple Brook Roads 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
2021	\$755,468	\$334,965	\$1,090,433
2022	771,232	319,551	1,090,783
2023	787,471	303,676	1,091,147
2024	804,211	287,318	1,091,529
2025	821,461	270,460	1,091,921
2026-2030	4,026,639	1,088,821	5,115,460
2031-2035	3,533,323	628,027	4,161,350
2036-2040	2,406,038	180,592	2,586,630
2041-2045	343,931	7,572	351,503
2046-2048	31,629	0	31,629
Total	\$14,281,403	\$3,420,982	\$17,702,385

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

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	30,225
2025	30,225
2026-2030	151,124
2031-2035	151,124
2036-2040	151,124
2041-2045	151,124
2046-2047	45,333
Total	<u>\$816,066</u>

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 14 and 15 for additional information relating to the net pension/OPEB liability.

Asset Retirement Obligation

The County will pay the asset retirement obligation (ARO) from the Sewer Enterprise Fund. For additional information related to the ARO see Note 20.

Compensated Absences

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

Conduit Debt and Legal Debt Margin

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, 2020, \$295,000,000 of industrial revenue bonds have been entered into, and \$276,165,000 remained outstanding.

The County's overall legal debt margin at December 31, 2020 was \$50,766,523.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 20 - ASSET RETIREMENT OBLIGATION

Ohio Revised Code Section 6111.44 requires the County to submit any changes to their sewerage system to the Ohio EPA for approval. Through this review process, the County would be responsible to address any public safety issues associated with their waste water treatment facilities. The County estimates these public safety issues to include removing/filling any tankage, cleaning/removing certain equipment, and backfilling certain exposed areas. This asset retirement obligation (ARO) of \$1,326,000 associated with the County's waste water treatment facilities was internally estimated by an employee who is certified as a Professional Engineer. The remaining useful life of these facilities range from 1 to 40 years.

NOTE 21 - INTERFUND TRANSACTIONS

Interfund balances at December 31, 2020, consist of the following individual fund receivables and payables:

Interfund Payable	Interfund Receivable					
	Major Funds					
	General	Public Assistance	Children Services Levy	Sewer	Water	Total
Major Funds:						
General	\$0	\$0	\$9,938	\$1,548	\$555	\$12,041
Public Assistance	121,889	0	36,376	0	0	158,265
Children Services Levy	3,480	0	0	1,358	0	4,838
Motor Vehicle and Gasoline Tax	800,000	0	0	0	0	800,000
Sewer	113,376	0	0	0	69,567	182,943
Water	167,835	0	0	0	0	167,835
Other Nonmajor Governmental	703,580	109,182	0	0	0	812,762
Total All Funds	\$1,910,160	\$109,182	\$46,314	\$2,906	\$70,122	\$2,138,684

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 2020 was \$177,500. The following interfund transaction had an original repayment schedule of five years and is pledged to be repaid from the Sewer Enterprise Fund's future sewer customer revenues net of specified operating expenses:

Interfund Payable	Interfund Receivable	
	Major Fund	
	Starlight School Levy	
Major Fund:		
Sewer		\$3,795,600

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

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

Year Ending December 31,	Principal	Interest	Total
2021	\$181,900	\$94,890	\$276,790
2022	3,613,700	815,195	4,428,895
	<u>\$3,795,600</u>	<u>\$910,085</u>	<u>\$4,705,685</u>

Interfund transfers during 2020 consisted of the following:

Transfer from	Transfer to				
	Major Funds		Other Nonmajor Governmental	Totals	
	Public Assistance	Motor Vehicle and Gasoline Tax			
Major Funds:					
General Fund	\$202,173	\$1,000,000	\$700,000	\$1,996,739	\$3,898,912
Motor Vehicle and Gasoline Tax	0	0	0	356,250	356,250
Sewer	0	0	0	5,967	5,967
Other Nonmajor Governmental	0	0	0	42,930	42,930
Total All Funds	<u>\$202,173</u>	<u>\$1,000,000</u>	<u>\$700,000</u>	<u>\$2,401,886</u>	<u>\$4,304,059</u>

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 22 - 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 2020. Financial information can be obtained from the 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, 2020

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 2020, Muskingum County contributed \$1,438,920 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 2020, the County contributed \$196,911 to MEORC. The County reports cash with fiscal agent in the amount of \$770,132 for monies held by the organization. To obtain financial information, write to the Mid East Ohio Regional Council's 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 2020, 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, 2020

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 2020, the County made no contributions 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 2020, 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 2020, 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, 2020

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 2020, 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 2020, Muskingum County contributed \$836,527 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, 2020

NOTE 23 - 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 2020, the Authority received \$406,629 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 2020. 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, 2020

NOTE 24 - 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 2020 was \$358,227. Requests for financial information should be directed to CORSA's 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 \$451,016 and the payment to the Program for administrative fees was \$7,610.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 25 - 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 26 - 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	Motor Vehicle and Gasoline Tax	Other Governmental Funds	Total
Nonspendable:							
Inventory	\$138,520	\$11,526	\$20,784	\$9,909	\$310,471	\$29,105	\$520,315
Prepays	392,720	57,092	58,323	50,978	39,517	170,874	769,504
Unclaimed Monies	87,303	0	0	0	0	0	87,303
Total Nonspendable	618,543	68,618	79,107	60,887	349,988	199,979	1,377,122
Restricted to:							
Court Corrections	0	0	0	0	0	2,572,893	2,572,893
Road and Bridge Projects	0	0	0	0	1,361,217	57,378	1,418,595
Court Guardianship	0	0	0	0	0	4,850	4,850
Public Assistance Program	0	182,791	0	0	0	0	182,791
Human Services	0	0	0	0	0	270,583	270,583
Senior Services	0	0	0	0	0	330,547	330,547
Law Enforcement and Public Safety	0	0	0	0	0	3,837,600	3,837,600
Emergency 911	0	0	0	0	0	172,778	172,778
Starlight School Program	0	0	10,367,177	0	0	0	10,367,177
Mental Health Program	0	0	0	0	0	47,799	47,799
Tuberculosis Clinic Program	0	0	0	0	0	1,737,666	1,737,666
Children Services Program	0	0	0	3,786,006	0	149,024	3,935,030
Debt Service	0	0	0	0	0	237,562	237,562
Capital Projects	0	0	0	0	0	1,216,707	1,216,707
Real Estate Assessment	0	0	0	0	0	2,767,592	2,767,592
Delinquent Real Estate and Tax Collection	0	0	0	0	0	660,543	660,543
Other Purposes	0	0	0	0	0	819,747	819,747
Total Restricted	0	182,791	10,367,177	3,786,006	1,361,217	14,883,269	30,580,460
Committed to Unpaid Obligations:							
County Administration	173,415	0	0	0	0	0	173,415
Assigned to:							
Purchases on Order:							
County Administration	262,855	0	0	0	0	0	262,855
Court Corrections	66,287	0	0	0	0	0	66,287
Sheriff and Jail Safety Purposes	37,634	0	0	0	0	0	37,634
Health	1,663	0	0	0	0	0	1,663
Human Services	56,686	0	0	0	0	0	56,686
Economic Development	40,000	0	0	0	0	0	40,000
Subsequent Years'							
Appropriations	9,850,074	0	0	0	0	0	9,850,074
Total Assigned	10,315,199	0	0	0	0	0	10,315,199
Unassigned (Deficit)	17,555,948	0	0	0	0	(300,843)	17,255,105
Total Fund Balances	\$28,663,105	\$251,409	\$10,446,284	\$3,846,893	\$1,711,205	\$14,782,405	\$59,701,301

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

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, 2020, is \$9,000,000.

NOTE 27 - 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 28 - 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 29 - TRANSFER OF OPERATIONS

Pursuant to a Transfer of Assets Agreement between the County and the Village of South Zanesville, the County agreed to accept the assets used for the operation of the Village's sewer system for the purpose of enhancing the provision of sewer services to the Village's citizens. On July 1, 2020, the Village transferred infrastructure assets related to its sewer operations to the County. As a result of the transfer, the County recognized infrastructure capital asset additions valued at \$2,208,961.

NOTE 30 - COVID-19

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 continuing emergency measures will impact subsequent periods of the County. The County's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined. In addition, the impact on the County's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated. Additional funding will be available through the Consolidated Appropriations Act, 2021, passed by Congress on December 21, 2020 and/or the American Rescue Plan Act, passed by Congress on March 11, 2021.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

During 2020, the County received Coronavirus Aid, Relief, and Economic Security (CARES) Act funding. Of the amounts received, \$5,087,116 was subgranted to other governments in the CARES Custodial Fund and \$2,457,690 was subgranted to businesses and other community organizations which is reflected as the majority of health expenditures in the CARES Special Revenue Fund.

NOTE 31 - SUBSEQUENT EVENT

In May 2021, the United States Department of the Treasury awarded the County \$16,746,253 of funding related to the American Rescue Plan Act of 2021. Of this amount, \$8,383,126 was received on June 17, 2021.

NOTE 32 - 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.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

Basis of Presentation

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

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

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

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

Fund Financial Statements During the year, the District segregates transactions related to certain District functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the District at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds would be aggregated and presented in a single column; however, the District did not have any nonmajor funds in 2020 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.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

Measurement Focus

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

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

Basis of Accounting

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

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

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

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 2020.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

In addition to liabilities, the statement of financial position reports a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the District, deferred inflows of resources include unavailable revenue. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the District, unavailable revenue includes long-term contracts receivable. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

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

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

Cash and Cash Equivalents

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

Capital Assets

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

Accrued Liabilities and Long-Term Obligations

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

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

Fund Balance

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

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.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

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

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

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

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

Net Position

Net position 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

For 2020, the District implemented Governmental Accounting Standards Board (GASB) Statement No. 83, Certain Asset Retirement Obligations and Statement No. 90, Majority Equity Interest - an amendment of GASB Statements No. 14 and No. 61. However, there was no effect on beginning net position/fund balance.

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, 2020, the District had cash and investments with a carrying amount of \$4,510. Throughout the year the District's cash and investment balances were included in, and collateralized with, Muskingum County's cash management pool.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

E. Receivables

At December 31, 2020, the District had no receivables.

F. Long-Term Obligations

Changes in the long-term obligations of the District during 2020 were as follows:

	Outstanding 1/1/2020	Additions	Oustanding (Reductions)	12/31/2020	Amounts Due Within One Year
Governmental Activities:					
Direct Borrowing:					
General Long-Term Obligation:					
State Infrastructure Bank - 3%	\$416,010	\$0	(\$416,010)	\$0	\$0

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. During 2020, this loan was paid in full.

G. Risk Management

The District has obtained commercial insurance for the following risks:

- General liability
- Vehicles

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. COVID-19

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.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 33 - 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.

Basis of Presentation

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

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

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.

Grant Fund The Grant Fund accounts for grant activity for the demolition and improvements to distressed properties. No grant funding was received in 2020.

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.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

Basis of Accounting

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

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

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

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

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

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

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

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.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

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, 2020. 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, 2020.

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 2020.

Fund Balance

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

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

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

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.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

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. Change in Accounting Principles

For 2020, the Land Bank implemented Governmental Accounting Standards Board (GASB) Statement No. 83, Certain Asset Retirement Obligations and Statement No. 90, Majority Equity Interests - an amendment of GASB Statements No. 14 and No. 61. However, there was no effect on beginning net position/fund balance.

D. Deposits

At December 31, 2020, the carrying amount of the Land Bank's deposits was \$86,608. Based on the criteria described in GASB Statement No. 40, *Deposits and Investment Risk Disclosures*, as of December 31, 2020, the Land Bank's bank balance of \$86,608 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, by eligible securities pledged by the financial institution as security for repayment or by the financial institution's 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.

E. 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

F. COVID -19

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 Land Bank. The impact on the Land Bank's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

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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 Seven Years (1)

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
County's Proportion of the Net Pension Liability	0.2274970%	0.2284930%	0.2265070%	0.2282760%	0.2319050%
County's Proportionate Share of the Net Pension Liability	\$44,966,325	\$62,579,600	\$35,534,557	\$51,837,598	\$40,168,870
County's Covered Payroll	\$30,811,644	\$29,701,464	\$28,840,913	\$26,191,371	\$27,738,406
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	145.94%	210.70%	123.21%	197.92%	144.81%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	82.17%	74.70%	84.66%	77.25%	81.08%

(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

2015 2014

0.2325800% 0.2325800%

\$28,051,747 \$27,418,152

\$27,270,397 \$26,979,139

102.87% 101.63%

86.45% 86.36%

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 Three Years (1)

	<u>2020</u>	<u>2019</u>	<u>2018</u>
County's Proportion of the Net Pension Asset	0.1208060%	0.1333260%	0.1686280%
County's Proportionate Share of the Net Pension Asset	\$251,909	\$149,089	\$229,557
County's Covered Payroll	\$537,771	\$570,221	\$568,954
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	-46.84%	-26.15%	-40.35%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	145.28%	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 Eight Fiscal Years (1)

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
County's Proportion of the Net Pension Liability	0.00531971%	0.00560410%	0.00568352%	0.00607446%	0.00597203%
County's Proportionate Share of the Net Pension Liability	\$1,287,181	\$1,239,313	\$1,249,679	\$1,443,001	\$1,999,018
County's Covered Payroll	\$642,007	\$657,943	\$646,121	\$667,814	\$628,371
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	191.93%	179.80%	193.41%	216.08%	318.13%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.50%	77.40%	77.30%	75.30%	66.80%

(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

2015	2014	2013
0.00684130%	0.00660183%	0.00660183%
\$1,890,735	\$1,605,794	\$1,912,811
\$713,779	\$726,408	\$684,623
264.89%	221.06%	279.40%
72.10%	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
 Last Four Years (1)

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
County's Proportion of the Net OPEB Liability	0.2196700%	0.2211390%	0.2190300%	0.2216800%
County's Proportionate Share of the Net OPEB Liability	\$30,342,134	\$28,831,305	\$23,785,044	\$22,390,433
County's Covered Payroll	\$32,002,665	\$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	94.81%	93.22%	79.28%	81.65%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	47.80%	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 Four Fiscal Years (1)

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
County's Proportion of the Net OPEB Liability (Asset)	0.00531971%	0.00560410%	0.00568352%	0.00607446%
County's Proportionate Share of the Net OPEB Liability (Asset)	(\$93,493)	(\$92,816)	(\$91,327)	\$237,003
County's Covered Payroll	\$642,007	\$657,943	\$646,121	\$667,814
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-15.35%	-14.90%	-14.13%	35.49%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	182.10%	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 Eight Years

	2020	2019	2018	2017	2016
Net Pension Liability - Traditional Plan (1)					
Contractually Required Contribution	\$4,645,794	\$4,479,585	\$4,318,961	\$3,899,331	\$3,280,501
Contributions in Relation to the Contractually Required Contribution	<u>(4,645,794)</u>	<u>(4,479,585)</u>	<u>(4,318,961)</u>	<u>(3,899,331)</u>	<u>(3,280,501)</u>
Contribution Deficiency (Excess)	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>
County Covered Payroll	\$31,984,996	\$30,811,644	\$29,701,464	\$28,840,913	\$26,191,371
Pension Contributions as a Percentage of Covered Payroll	<u>14.52%</u>	<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	\$75,562	\$75,288	\$79,831	\$73,964	\$71,251
Contributions in Relation to the Contractually Required Contribution	<u>(75,562)</u>	<u>(75,288)</u>	<u>(79,831)</u>	<u>(73,964)</u>	<u>(71,251)</u>
Contribution Deficiency (Excess)	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>
County Covered Payroll	\$539,729	\$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>14.00%</u>	<u>13.00%</u>	<u>12.00%</u>
Net OPEB Liability - OPEB Plan (2)					
Contractually Required Contribution	\$26,889	\$26,130	\$26,208	\$317,757	\$561,259
Contributions in Relation to the Contractually Required Contribution	<u>(26,889)</u>	<u>(26,130)</u>	<u>(26,208)</u>	<u>(317,757)</u>	<u>(561,259)</u>
Contribution Deficiency (Excess)	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>
County Covered Payroll (3)	\$33,196,950	\$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>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

	2020	2019	2018	2017	2016
Net Pension Liability					
Contractually Required Contribution	\$83,872	\$92,180	\$92,601	\$89,321	\$90,226
Contributions in Relation to the Contractually Required Contribution	<u>(83,872)</u>	<u>(92,180)</u>	<u>(92,601)</u>	<u>(89,321)</u>	<u>(90,226)</u>
Contribution Deficiency (Excess)	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>
County Covered Payroll	\$599,086	\$658,429	\$661,436	\$638,007	\$644,471
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><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>
County Covered Payroll	\$599,086	\$658,429	\$661,436	\$638,007	\$644,471
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

2015	2014	2013	2012	2011
\$100,029	\$89,598	\$91,390	\$94,837	\$87,645
(100,029)	(89,598)	(91,390)	(94,837)	(87,645)
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$714,493	\$662,141	\$703,000	\$729,515	\$674,192
14.00%	13.53%	13.00%	13.00%	13.00%
\$0	\$3,112	\$7,030	\$7,295	\$6,742
0	(3,112)	(7,030)	(7,295)	(6,742)
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$714,493	\$662,141	\$703,000	\$729,515	\$674,192
0.00%	0.47%	1.00%	1.00%	1.00%

Muskingum County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2020

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 prior years are presented below:

	2019	2018 and 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 see below	3 percent, simple see below	3 percent, simple see below
Post-January 7, 2013 Retirees	7.2 percent	7.5 percent	8 percent
Investment Rate of Return	Individual Entry Age	Individual Entry Age	Individual Entry Age
Actuarial Cost Method			

The assumptions related COLA or Ad Hoc COLA for Post-January 7, 2013 Retirees are as follows:

COLA or Ad Hoc COLA, Post-January 7, 2013 Retirees:

2020	1.4 percent, simple through 2020 then 2.15 percent, simple
2017 through 2019	3.0 percent, simple through 2018 then 2.15 percent, simple
2016 and prior	3.0 percent, simple through 2018 then 2.80 percent, simple

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.

Muskingum County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2020

Changes in Assumptions - OPERS Pension - Combined Plan

For 2020, the Combined Plan had the same change in COLA or Ad Hoc COLA for Post-January 2, 2013 retirees as the Traditional Plan. For 2019, the investment rate of return changed from 7.5 percent to 7.2 percent.

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.

Muskingum County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2020

Changes in Assumptions - OPERS OPEB

Investment Return Assumption:	
Beginning in 2019	6.00 percent
2018	6.50 percent
Municipal Bond Rate:	
2020	2.75 percent
2019	3.71 percent
2018	3.31 percent
Single Discount Rate:	
2020	3.16 percent
2019	3.96 percent
2018	3.85 percent
Health Care Cost Trend Rate:	
2020	10.5 percent, initial
	3.5 percent, ultimate in 2030
2019	10.0 percent, initial
	3.25 percent, ultimate in 2029
2018	7.5 percent, initial
	3.25 percent, ultimate in 2028

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.

Changes in Benefit Terms - STRS OPEB

For 2020, there was no change to the claims costs process. Claim curves were updated to reflect the projected fiscal year ending June 30, 2021 premium based on June 30, 2020 enrollment distribution. The non-Medicare subsidy percentage was increased effective January 1, 2021 from 1.984 percent to 2.055 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2021. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1 percent for the AMA Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed indefinitely.

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, 2020

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$3,420,000	\$4,289,284	\$869,284
Permissive Sales Taxes	17,850,000	20,406,655	2,556,655
Charges for Services	4,410,900	5,274,437	863,537
Licenses and Permits	445,000	523,250	78,250
Fines and Forfeitures	235,500	274,451	38,951
Intergovernmental	3,140,814	3,667,699	526,885
Interest	1,099,528	1,168,881	69,353
Payments in Lieu of Taxes	95,000	233,269	138,269
Rent	477,075	423,480	(53,595)
Other	1,136,041	1,926,669	790,628
<i>Total Revenues</i>	<i>32,309,858</i>	<i>38,188,075</i>	<i>5,878,217</i>
Expenditures			
Current:			
General Government -			
Legislative and Executive			
Board of County Commissioners			
Salaries and Wages	577,980	536,228	41,752
Fringe Benefits	212,597	202,248	10,349
Contractual Services	1,620,900	1,044,297	576,603
Materials and Supplies	156,586	49,015	107,571
Capital Outlay	52,778	47,098	5,680
Other	37,773	15,530	22,243
<i>Total Board of County Commissioners</i>	<i>2,658,614</i>	<i>1,894,416</i>	<i>764,198</i>
County Auditor			
Salaries and Wages	652,639	596,023	56,616
Fringe Benefits	344,335	292,804	51,531
Contractual Services	516,307	402,331	113,976
Materials and Supplies	58,295	18,682	39,613
Capital Outlay	87,250	19,535	67,715
<i>Total County Auditor</i>	<i>1,658,826</i>	<i>1,329,375</i>	<i>329,451</i>
County Treasurer			
Salaries and Wages	160,940	141,963	18,977
Fringe Benefits	91,902	71,973	19,929
Contractual Services	81,542	64,042	17,500
Materials and Supplies	5,900	2,121	3,779
Capital Outlay	100	0	100
Other	500	0	500
<i>Total County Treasurer</i>	<i>340,884</i>	<i>280,099</i>	<i>60,785</i>

(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, 2020

	Final Budget	Actual	Variance Positive (Negative)
General Government - Legislative and Executive (continued)			
Prosecuting Attorney			
Salaries and Wages	\$1,269,543	\$1,076,644	\$192,899
Fringe Benefits	531,285	502,786	28,499
Contractual Services	122,374	97,255	25,119
Materials and Supplies	74,250	16,710	57,540
Capital Outlay	41,756	39,026	2,730
Other	51,464	51,464	0
<i>Total Prosecuting Attorney</i>	<u>2,090,672</u>	<u>1,783,885</u>	<u>306,787</u>
Records Commission			
Salaries and Wages	94,410	71,732	22,678
Fringe Benefits	63,681	35,700	27,981
Contractual Services	19,116	11,145	7,971
Materials and Supplies	10,500	7,725	2,775
Capital Outlay	179,415	176,312	3,103
<i>Total Records Commission</i>	<u>367,122</u>	<u>302,614</u>	<u>64,508</u>
Clerk of Courts Title			
Salaries and Wages	148,000	133,429	14,571
Fringe Benefits	54,011	50,079	3,932
Contractual Services	8,915	4,876	4,039
Materials and Supplies	66,827	54,581	12,246
Capital Outlay	6,028	6,000	28
Other	194,753	10,000	184,753
<i>Total Clerk of Courts Title</i>	<u>478,534</u>	<u>258,965</u>	<u>219,569</u>
Board of Revision			
Contractual Services	5,018	931	4,087
Board of Elections			
Salaries and Wages	480,869	475,752	5,117
Fringe Benefits	224,644	195,190	29,454
Contractual Services	368,029	323,315	44,714
Materials and Supplies	130,101	91,348	38,753
Capital Outlay	15,164	14,978	186
<i>Total Board of Elections</i>	<u>1,218,807</u>	<u>1,100,583</u>	<u>118,224</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, 2020

	Final Budget	Actual	Variance Positive (Negative)
General Government - Legislative and Executive (continued)			
Information Services			
Salaries and Wages	\$258,655	\$226,035	\$32,620
Fringe Benefits	100,083	93,143	6,940
Contractual Services	95,922	78,709	17,213
Materials and Supplies	31,600	0	31,600
Capital Outlay	50,000	46,830	3,170
<i>Total Information Services</i>	<u>536,260</u>	<u>444,717</u>	<u>91,543</u>
Maintenance and Operation			
Salaries and Wages	666,250	561,200	105,050
Fringe Benefits	370,489	318,750	51,739
Contractual Services	282,361	257,013	25,348
Materials and Supplies	161,269	93,411	67,858
Capital Outlay	162,000	0	162,000
Other	25,000	0	25,000
<i>Total Maintenance and Operation</i>	<u>1,667,369</u>	<u>1,230,374</u>	<u>436,995</u>
Recorder			
Salaries and Wages	192,343	183,444	8,899
Fringe Benefits	74,548	72,979	1,569
Contractual Services	57,509	46,890	10,619
Materials and Supplies	5,060	3,110	1,950
Capital Outlay	4,164	4,164	0
<i>Total Recorder</i>	<u>333,624</u>	<u>310,587</u>	<u>23,037</u>
Recorder Supplemental Equipment			
Fringe Benefits	1,500	162	1,338
Contractual Services	77	59	18
Capital Outlay	20,000	1,891	18,109
<i>Total Recorder Supplemental Equipment</i>	<u>21,577</u>	<u>2,112</u>	<u>19,465</u>
Fleet Garage			
Salaries and Wages	84,422	73,942	10,480
Fringe Benefits	45,739	43,951	1,788
Contractual Services	1,717	1,210	507
Materials and Supplies	70,587	57,612	12,975
<i>Total Fleet Garage</i>	<u>202,465</u>	<u>176,715</u>	<u>25,750</u>
<i>Total General Government - Legislative and Executive</i>	<u>11,579,772</u>	<u>9,115,373</u>	<u>2,464,399</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, 2020

	Final Budget	Actual	Variance Positive (Negative)
General Government - Judicial			
Court of Appeals			
Contractual Services	\$68	\$52	\$16
Other	<u>19,295</u>	<u>13,408</u>	<u>5,887</u>
<i>Total Court of Appeals</i>	<u>19,363</u>	<u>13,460</u>	<u>5,903</u>
Domestic Relations Court			
Salaries and Wages	603,560	525,108	78,452
Fringe Benefits	198,337	194,737	3,600
Contractual Services	10,850	7,955	2,895
Materials and Supplies	16,430	13,930	2,500
Capital Outlay	<u>1,279</u>	<u>98</u>	<u>1,181</u>
<i>Total Domestic Relations Court</i>	<u>830,456</u>	<u>741,828</u>	<u>88,628</u>
Common Pleas Court			
Salaries and Wages	267,306	239,004	28,302
Fringe Benefits	89,724	81,811	7,913
Contractual Services	68,746	52,696	16,050
Materials and Supplies	33,968	21,775	12,193
Capital Outlay	19,798	19,753	45
Other	<u>3,887</u>	<u>1,338</u>	<u>2,549</u>
<i>Total Common Pleas Court</i>	<u>483,429</u>	<u>416,377</u>	<u>67,052</u>
Jury Commission			
Salaries and Wages	5,400	5,400	0
Fringe Benefits	915	902	13
Contractual Services	<u>19</u>	<u>19</u>	<u>0</u>
<i>Total Jury Commission</i>	<u>6,334</u>	<u>6,321</u>	<u>13</u>
Adult Probation			
Salaries and Wages	219,642	216,291	3,351
Fringe Benefits	161,216	148,869	12,347
Contractual Services	11,257	5,852	5,405
Materials and Supplies	5,773	4,711	1,062
Capital Outlay	<u>3,228</u>	<u>2,103</u>	<u>1,125</u>
<i>Total Adult Probation</i>	<u>401,116</u>	<u>377,826</u>	<u>23,290</u>
Juvenile Court			
Salaries and Wages	450,514	340,136	110,378
Fringe Benefits	213,512	192,291	21,221
Contractual Services	131,372	107,047	24,325
Materials and Supplies	34,826	27,906	6,920
Capital Outlay	2,500	2,500	0
Other	<u>33,183</u>	<u>32,807</u>	<u>376</u>
<i>Total Juvenile Court</i>	<u>865,907</u>	<u>702,687</u>	<u>163,220</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, 2020

	Final Budget	Actual	Variance Positive (Negative)
General Government - Judicial (continued)			
Juvenile Probation			
Salaries and Wages	\$516,854	\$437,844	\$79,010
Fringe Benefits	179,911	174,370	5,541
Contractual Services	2,696	2,072	624
Materials and Supplies	3,562	385	3,177
Capital Outlay	11,591	4,188	7,403
Other	20,505	20,077	428
<i>Total Juvenile Probation</i>	<u>735,119</u>	<u>638,936</u>	<u>96,183</u>
Detention Home			
Salaries and Wages	1,463,390	1,370,802	92,588
Fringe Benefits	624,189	603,526	20,663
Contractual Services	106,259	99,364	6,895
Materials and Supplies	105,787	88,104	17,683
Capital Outlay	5,000	2,616	2,384
Other	55,801	55,801	0
<i>Total Detention Home</i>	<u>2,360,426</u>	<u>2,220,213</u>	<u>140,213</u>
Probate Court			
Salaries and Wages	263,000	240,926	22,074
Fringe Benefits	115,910	98,710	17,200
Contractual Services	6,591	5,565	1,026
Materials and Supplies	13,104	12,217	887
Capital Outlay	776	776	0
Other	8,800	8,787	13
<i>Total Probate Court</i>	<u>408,181</u>	<u>366,981</u>	<u>41,200</u>
Clerk of Courts			
Salaries and Wages	404,748	376,078	28,670
Fringe Benefits	224,309	210,629	13,680
Contractual Services	59,709	56,284	3,425
Materials and Supplies	26,892	26,234	658
Capital Outlay	10,494	6,568	3,926
Other	780	209	571
<i>Total Clerk of Courts</i>	<u>726,932</u>	<u>676,002</u>	<u>50,930</u>
County Court			
Salaries and Wages	348,758	307,103	41,655
Fringe Benefits	185,761	184,896	865
Contractual Services	6,625	3,711	2,914
Materials and Supplies	25,400	24,446	954
Capital Outlay	2,999	1,482	1,517
Other	3,459	2,308	1,151
<i>Total County Court</i>	<u>573,002</u>	<u>523,946</u>	<u>49,056</u>
Municipal Court			
Salaries and Wages	70,300	67,938	2,362
Fringe Benefits	29,049	12,847	16,202
Contractual Services	5,765	5,681	84
<i>Total Municipal Court</i>	<u>105,114</u>	<u>86,466</u>	<u>18,648</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, 2020

	Final Budget	Actual	Variance Positive (Negative)
General Government - Judicial (continued)			
Attorney Fees - Public Defender Attorney Fees	\$1,030,000	\$894,384	\$135,616
<i>Total General Government - Judicial</i>	<u>8,545,379</u>	<u>7,665,427</u>	<u>879,952</u>
Public Safety			
Coroner's Office			
Salaries and Wages	89,036	68,621	20,415
Fringe Benefits	20,830	19,623	1,207
Contractual Services	87,623	86,109	1,514
Materials and Supplies	500	0	500
<i>Total Coroner's Office</i>	<u>197,989</u>	<u>174,353</u>	<u>23,636</u>
Sheriff			
Salaries and Wages	6,439,264	5,308,127	1,131,137
Fringe Benefits	2,808,638	2,713,412	95,226
Contractual Services	309,841	190,237	119,604
Materials and Supplies	414,407	266,381	148,026
Capital Outlay	280,346	73,641	206,705
Other	15,000	15,000	0
<i>Total Sheriff</i>	<u>10,267,496</u>	<u>8,566,798</u>	<u>1,700,698</u>
Jail			
Contractual Services	1,682,726	1,596,034	86,692
Disaster Services			
Contractual Services	77,205	76,659	546
Building Regulation			
Salaries and Wages	292,000	287,490	4,510
Fringe Benefits	99,028	97,328	1,700
Contractual Services	71,228	66,068	5,160
Materials and Supplies	6,515	4,400	2,115
Capital Outlay	2,500	2,500	0
Other	21,173	19,083	2,090
<i>Total Building Regulation</i>	<u>492,444</u>	<u>476,869</u>	<u>15,575</u>
<i>Total Public Safety</i>	<u>12,717,860</u>	<u>10,890,713</u>	<u>1,827,147</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, 2020

	Final Budget	Actual	Variance Positive (Negative)
Public Works			
Engineer			
Salaries and Wages	\$85,000	\$79,458	\$5,542
Fringe Benefits	63,425	56,904	6,521
Contractual Services	497	382	115
Materials and Supplies	950	0	950
Other	3,023	3,023	0
<i>Total Engineer</i>	<u>152,895</u>	<u>139,767</u>	<u>13,128</u>
Planning Commission			
Salaries and Wages	31,500	15,694	15,806
Fringe Benefits	5,305	5,005	300
Contractual Services	230	164	66
Materials and Supplies	200	0	200
<i>Total Planning Commission</i>	<u>37,235</u>	<u>20,863</u>	<u>16,372</u>
<i>Total Public Works</i>	<u>190,130</u>	<u>160,630</u>	<u>29,500</u>
Health			
Humane Society			
Contractual Services	9,035	9,024	11
Agriculture			
Contractual Services	220,239	217,545	2,694
Other Health - Crippled Children Aid			
Contractual Services	207,621	207,463	158
<i>Total Health</i>	<u>436,895</u>	<u>434,032</u>	<u>2,863</u>
Human Services			
Soldier's Relief			
Salaries and Wages	33,000	33,000	0
Fringe Benefits	17,594	6,611	10,983
Contractual Services	421,043	270,318	150,725
Materials and Supplies	14,604	11,126	3,478
Capital Outlay	25,995	15,946	10,049
Other	5,000	5,000	0
<i>Total Soldier's Relief</i>	<u>517,236</u>	<u>342,001</u>	<u>175,235</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, 2020

	Final Budget	Actual	Variance Positive (Negative)
Human Services (continued)			
Veteran's Services			
Salaries and Wages	\$254,633	\$245,747	\$8,886
Fringe Benefits	129,962	119,225	10,737
Contractual Services	96,329	69,627	26,702
Materials and Supplies	46,000	22,698	23,302
Other	4,132	4,132	0
<i>Total Veteran's Services</i>	<u>531,056</u>	<u>461,429</u>	<u>69,627</u>
<i>Total Human Services</i>	<u>1,048,292</u>	<u>803,430</u>	<u>244,862</u>
Capital Outlay			
Capital Outlay	<u>695,000</u>	<u>113,775</u>	<u>581,225</u>
Intergovernmental			
Economic Development	500,000	0	500,000
Grants	792,892	742,892	50,000
<i>Total Intergovernmental</i>	<u>1,292,892</u>	<u>742,892</u>	<u>550,000</u>
Debt Service:			
Principal Retirement	174,352	174,352	0
Interest and Fiscal Charges	13,129	13,129	0
<i>Total Debt Service</i>	<u>187,481</u>	<u>187,481</u>	<u>0</u>
<i>Total Expenditures</i>	<u>36,693,701</u>	<u>30,113,753</u>	<u>6,579,948</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(4,383,843)</u>	<u>8,074,322</u>	<u>12,458,165</u>
Other Financing Sources (Uses)			
Proceeds from the Sale of Capital Assets	23,350	17,200	(6,150)
Advances In	0	100,000	100,000
Advances Out	0	(1,121,000)	(1,121,000)
Transfers In	162,494	0	(162,494)
Transfers Out	(3,700,428)	(3,198,912)	501,516
<i>Total Other Financing Sources (Uses)</i>	<u>(3,514,584)</u>	<u>(4,202,712)</u>	<u>(688,128)</u>
<i>Net Change in Fund Balance</i>	<u>(7,898,427)</u>	<u>3,871,610</u>	<u>11,770,037</u>
Fund Balance Beginning of Year	17,739,740	17,739,740	0
Prior Year Encumbrances Appropriated	504,628	504,628	0
<i>Fund Balance End of Year</i>	<u>\$10,345,941</u>	<u>\$22,115,978</u>	<u>\$11,770,037</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, 2020

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$12,477,741	\$189,333	\$1,915,299	\$14,582,373
Cash and Cash Equivalents in Segregated Accounts	379	0	0	379
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	4,183	0	90,064	94,247
Receivables:				
Property Taxes	3,899,842	0	0	3,899,842
Payments in Lieu of Taxes	220,374	0	0	220,374
Lodging Taxes	20,351	0	0	20,351
Accounts	276,299	0	0	276,299
Intergovernmental	2,329,736	0	0	2,329,736
Special Assessments	0	122,785	0	122,785
Loans	0	48,229	0	48,229
Due from Component Unit	6,090	0	0	6,090
Materials and Supplies Inventory	29,105	0	0	29,105
Prepaid Items	170,874	0	0	170,874
Property Held for Resale	2,226,103	0	0	2,226,103
<i>Total Assets</i>	<u>\$21,661,077</u>	<u>\$360,347</u>	<u>\$2,005,363</u>	<u>\$24,026,787</u>
Liabilities				
Accounts Payable	\$349,343	\$0	\$0	\$349,343
Accrued Wages and Benefits Payable	150,186	0	0	150,186
Contracts Payable	593,891	0	641,214	1,235,105
Matured Compensated Absences Payable	578	0	0	578
Retainage Payable	4,183	0	90,064	94,247
Interfund Payable	812,762	0	0	812,762
Intergovernmental Payable	620,894	0	0	620,894
Payroll Withholdings Payable	34,209	0	0	34,209
<i>Total Liabilities</i>	<u>2,566,046</u>	<u>0</u>	<u>731,278</u>	<u>3,297,324</u>
Deferred Inflows of Resources				
Property Taxes	3,531,629	0	0	3,531,629
Payments in Lieu of Taxes	220,374	0	0	220,374
Unavailable Revenue	2,072,270	122,785	0	2,195,055
<i>Total Deferred Inflows of Resources</i>	<u>5,824,273</u>	<u>122,785</u>	<u>0</u>	<u>5,947,058</u>
Fund Balances				
Nonspendable:				
Inventory	29,105	0	0	29,105
Prepays	170,874	0	0	170,874
Restricted to:				
Court Corrections	2,572,893	0	0	2,572,893
Roads and Bridge Projects	0	0	57,378	57,378
Court Guardianship	4,850	0	0	4,850
Human Services	270,583	0	0	270,583
Senior Services	330,547	0	0	330,547
Law Enforcement and Public Safety	3,837,600	0	0	3,837,600
Emergency 911	172,778	0	0	172,778
Mental Health Program	47,799	0	0	47,799
Tuberculosis Clinic Program	1,737,666	0	0	1,737,666
Children Services Program	149,024	0	0	149,024
Debt Service	0	237,562	0	237,562
Capital Projects	0	0	1,216,707	1,216,707
Real Estate Assessment	2,767,592	0	0	2,767,592
Delinquent Real Estate and Tax Collection	660,543	0	0	660,543
Other Purposes	819,747	0	0	819,747
Unassigned (Deficit)	(300,843)	0	0	(300,843)
<i>Total Fund Balances</i>	<u>13,270,758</u>	<u>237,562</u>	<u>1,274,085</u>	<u>14,782,405</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u><u>\$21,661,077</u></u>	<u><u>\$360,347</u></u>	<u><u>\$2,005,363</u></u>	<u><u>\$24,026,787</u></u>

Muskingum County, Ohio
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2020

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$3,581,382	\$0	\$0	\$3,581,382
Special Assessments	0	21,733	0	21,733
Lodging Taxes	212,337	0	0	212,337
Charges for Services	2,830,561	0	0	2,830,561
Licenses and Permits	265,358	0	0	265,358
Fines and Forfeitures	2,662,129	0	0	2,662,129
Intergovernmental	9,162,467	0	2,620,965	11,783,432
Interest	8,575	923	0	9,498
Payments in Lieu of Taxes	95,768	0	0	95,768
Rent	0	18,103	0	18,103
Contributions and Donations	157,714	0	18,767	176,481
Other	187,004	0	0	187,004
<i>Total Revenues</i>	<u>19,163,295</u>	<u>40,759</u>	<u>2,639,732</u>	<u>21,843,786</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	1,415,245	0	0	1,415,245
Judicial	1,335,957	0	0	1,335,957
Public Safety	4,441,045	0	0	4,441,045
Public Works	1,136,983	0	2,206,660	3,343,643
Health	3,423,345	0	0	3,423,345
Human Services	4,322,653	0	92,570	4,415,223
Community and Economic Development	264,390	0	0	264,390
Capital Outlay	0	0	3,106,135	3,106,135
Intergovernmental	1,625,754	30,000	88,642	1,744,396
Debt Service:				
Principal Retirement	226,715	278,729	0	505,444
Interest and Fiscal Charges	9,564	43,903	0	53,467
<i>Total Expenditures</i>	<u>18,201,651</u>	<u>352,632</u>	<u>5,494,007</u>	<u>24,048,290</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>961,644</u>	<u>(311,873)</u>	<u>(2,854,275)</u>	<u>(2,204,504)</u>
Other Financing Sources (Use)				
State Infrastructure Bank Loan Issued	0	0	685,434	685,434
OWDA Loans Issued	178,555	0	0	178,555
OPWC Loans Issued	0	0	91,277	91,277
Transfers In	1,181,128	214,508	1,006,250	2,401,886
Transfers Out	(42,930)	0	0	(42,930)
<i>Total Other Financing Sources (Use)</i>	<u>1,316,753</u>	<u>214,508</u>	<u>1,782,961</u>	<u>3,314,222</u>
<i>Net Change in Fund Balances</i>	<u>2,278,397</u>	<u>(97,365)</u>	<u>(1,071,314)</u>	<u>1,109,718</u>
<i>Fund Balances Beginning of Year</i>	<u>10,992,361</u>	<u>334,927</u>	<u>2,345,399</u>	<u>13,672,687</u>
<i>Fund Balances End of Year</i>	<u><u>\$13,270,758</u></u>	<u><u>\$237,562</u></u>	<u><u>\$1,274,085</u></u>	<u><u>\$14,782,405</u></u>

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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.

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.

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, grants, and donations 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. The profits from those sales, after operating costs, are to be used for supplies, and equipment for the benefit of those incarcerated.

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.

CARES Fund - To account for federal revenue received from the Coronavirus Aid, Relief, and Economic Security (CARES) Act restricted to reimbursing the County for expenditures incurred as a result of the COVID-19 public health emergency, and to provide economic support to local businesses and organizations.

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. Expenditures shall be made pursuant to the annual appropriation measure adopted by the Board of County Commissioners.

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 restricted 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, 2020

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$410,627	\$410,627	\$0
Intergovernmental	9,718,500	8,841,480	(877,020)
Other	174,373	163,721	(10,652)
<i>Total Revenues</i>	<u>10,303,500</u>	<u>9,415,828</u>	<u>(887,672)</u>
Expenditures			
Current:			
Human Services			
Public Assistance			
Salaries and Wages	3,570,000	3,559,883	10,117
Fringe Benefits	1,804,433	1,708,836	95,597
Contractual Services	4,848,360	3,772,014	1,076,346
Materials and Supplies	601,513	584,291	17,222
Capital Outlay	73,936	35,557	38,379
Other	25,176	16,625	8,551
<i>Total Human Services</i>	<u>10,923,418</u>	<u>9,677,206</u>	<u>1,246,212</u>
Debt Service:			
Principal Retirement	4,096	4,096	0
Interest and Fiscal Charges	1,255	1,255	0
<i>Total Debt Service</i>	<u>5,351</u>	<u>5,351</u>	<u>0</u>
<i>Total Expenditures</i>	<u>10,928,769</u>	<u>9,682,557</u>	<u>1,246,212</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(625,269)</u>	<u>(266,729)</u>	<u>358,540</u>
Other Financing Source (Use)			
Transfers In	275,000	202,173	(72,827)
Transfers Out	(100,000)	0	100,000
<i>Total Other Financing Source (Use)</i>	<u>175,000</u>	<u>202,173</u>	<u>27,173</u>
<i>Net Change in Fund Balance</i>	<u>(450,269)</u>	<u>(64,556)</u>	<u>385,713</u>
Fund Balance Beginning of Year	385,090	385,090	0
Prior Year Encumbrances Appropriated	118,656	118,656	0
<i>Fund Balance End of Year</i>	<u>\$53,477</u>	<u>\$439,190</u>	<u>\$385,713</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, 2020

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$2,246,663	\$2,426,978	\$180,315
Charges for Services	23,500	18,089	(5,411)
Intergovernmental	2,405,931	2,638,893	232,962
Interest	15,000	5,108	(9,892)
Payments in Lieu of Taxes	36,050	3,251	(32,799)
Contributions and Donations	15,000	714	(14,286)
Other	77,500	98,401	20,901
<i>Total Revenues</i>	<u>4,819,644</u>	<u>5,191,434</u>	<u>371,790</u>
Expenditures			
Current:			
Human Services			
Starlight School			
Salaries and Wages	4,011,396	3,565,888	445,508
Fringe Benefits	1,647,648	1,469,887	177,761
Contractual Services	4,535,231	2,475,087	2,060,144
Materials and Supplies	491,093	143,725	347,368
Capital Outlay	293,213	102,217	190,996
<i>Total Expenditures</i>	<u>10,978,581</u>	<u>7,756,804</u>	<u>3,221,777</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(6,158,937)</u>	<u>(2,565,370)</u>	<u>3,593,567</u>
<i>Net Change in Fund Balance</i>	<u>(6,158,937)</u>	<u>(2,565,370)</u>	<u>3,593,567</u>
Fund Balance Beginning of Year	12,754,034	12,754,034	0
Prior Year Encumbrances Appropriated	185,000	185,000	0
<i>Fund Balance End of Year</i>	<u>\$6,780,097</u>	<u>\$10,373,664</u>	<u>\$3,593,567</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, 2020

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$3,243,000	\$3,464,382	\$221,382
Charges for Services	2,001,000	1,354,455	(646,545)
Intergovernmental	3,819,245	4,204,988	385,743
Payments in Lieu of Taxes	8,400	3,251	(5,149)
Contributions and Donations	8,800	87,386	78,586
Other	<u>31,200</u>	<u>103,648</u>	<u>72,448</u>
<i>Total Revenues</i>	<u>9,111,645</u>	<u>9,218,110</u>	<u>106,465</u>
Expenditures			
Current:			
Human Services			
Children Services			
Salaries and Wages	3,890,000	3,719,664	170,336
Fringe Benefits	1,767,414	1,627,401	140,013
Contractual Services	3,725,975	3,252,175	473,800
Materials and Supplies	293,201	154,926	138,275
Capital Outlay	87,000	43,354	43,646
Other	<u>381,195</u>	<u>350,393</u>	<u>30,802</u>
<i>Total Expenditures</i>	<u>10,144,785</u>	<u>9,147,913</u>	<u>996,872</u>
<i>Net Change in Fund Balance</i>	(1,033,140)	70,197	1,103,337
Fund Balance Beginning of Year	2,650,233	2,650,233	0
Prior Year Encumbrances Appropriated	<u>394,428</u>	<u>394,428</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$2,011,521</u>	<u>\$3,114,858</u>	<u>\$1,103,337</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, 2020

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Permissive Motor Vehicle License Tax	\$200,000	\$145,583	(\$54,417)
Licenses and Permits	0	4,325	4,325
Fines and Forfeitures	45,000	37,307	(7,693)
Intergovernmental	7,245,000	7,175,845	(69,155)
Interest	2,000	6,992	4,992
Contributions and Donations	0	3,962	3,962
Other	0	56,631	56,631
<i>Total Revenues</i>	<u>7,492,000</u>	<u>7,430,645</u>	<u>(61,355)</u>
Expenditures			
Current:			
Public Works			
Engineer			
Salaries and Wages	2,359,607	2,010,328	349,279
Fringe Benefits	901,455	835,919	65,536
Contractual Services	1,328,591	1,195,047	133,544
Materials and Supplies	3,055,814	2,517,772	538,042
Other	151,298	125,878	25,420
<i>Total Public Works</i>	<u>7,796,765</u>	<u>6,684,944</u>	<u>1,111,821</u>
Capital Outlay			
Capital Outlay	1,210,709	1,187,857	22,852
Debt Service:			
Principal Retirement	219,875	215,317	4,558
Interest and Fiscal Charges	35,736	35,712	24
<i>Total Debt Service</i>	<u>255,611</u>	<u>251,029</u>	<u>4,582</u>
<i>Total Expenditures</i>	<u>9,263,085</u>	<u>8,123,830</u>	<u>1,139,255</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,771,085)</u>	<u>(693,185)</u>	<u>1,077,900</u>
Other Financing Sources (Use)			
Advances In	0	800,000	800,000
Transfers In	2,016,106	1,000,000	(1,016,106)
Transfers Out	(371,250)	(356,250)	15,000
<i>Total Other Financing Sources (Use)</i>	<u>1,644,856</u>	<u>1,443,750</u>	<u>(201,106)</u>
<i>Net Change in Fund Balance</i>	<u>(126,229)</u>	<u>750,565</u>	<u>876,794</u>
Fund Balance Beginning of Year	650,879	650,879	0
Prior Year Encumbrances Appropriated	232,827	232,827	0
<i>Fund Balance End of Year</i>	<u>\$757,477</u>	<u>\$1,634,271</u>	<u>\$876,794</u>

Muskingum County, Ohio
 Combining Balance Sheet
 Nonmajor Special Revenue Funds
 December 31, 2020

	Dog and Kennel	Child Support Enforcement Agency	Childrens' Services Trust	Real Estate Assessment	Redevelopment Tax Equivalent
Assets					
Equity in Pooled Cash and Cash Equivalents	\$97,964	\$240,199	\$202	\$2,812,679	\$0
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents	0	0	0	4,183	0
Receivables:					
Property Taxes	0	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0	128,666
Lodging Taxes	0	0	0	0	0
Accounts	0	0	0	0	0
Intergovernmental	0	292,480	0	0	0
Due from Component Unit	0	0	0	0	0
Materials and Supplies Inventory	3,379	5,943	0	0	0
Prepaid Items	1,716	30,590	0	44,529	0
Property Held for Resale	0	0	0	0	0
<i>Total Assets</i>	<u>\$103,059</u>	<u>\$569,212</u>	<u>\$202</u>	<u>\$2,861,391</u>	<u>\$128,666</u>
Liabilities					
Accounts Payable	\$1,033	\$2,477	\$0	\$4,619	\$0
Accrued Wages and Benefits Payable	4,633	54,900	0	9,977	0
Contracts Payable	0	0	0	22,842	0
Matured Compensated Absences Payable	0	0	0	0	0
Retainage Payable	0	0	0	4,183	0
Interfund Payable	0	336,291	0	0	0
Intergovernmental Payable	1,810	26,127	0	5,106	0
Payroll Withholdings Payable	781	12,591	0	2,543	0
<i>Total Liabilities</i>	<u>8,257</u>	<u>432,386</u>	<u>0</u>	<u>49,270</u>	<u>0</u>
Deferred Inflows of Resources					
Property Taxes	0	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0	128,666
Unavailable Revenue	0	261,990	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>261,990</u>	<u>0</u>	<u>0</u>	<u>128,666</u>
Fund Balances					
Nonspendable:					
Inventory	3,379	5,943	0	0	0
Prepays	1,716	30,590	0	44,529	0
Restricted to:					
Court Corrections	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	202	0	0
Real Estate Assessment	0	0	0	2,767,592	0
Delinquent Real Estate and Tax Collection	0	0	0	0	0
Other Purposes	89,707	0	0	0	0
Unassigned (Deficit)	0	(161,697)	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>94,802</u>	<u>(125,164)</u>	<u>202</u>	<u>2,812,121</u>	<u>0</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$103,059</u>	<u>\$569,212</u>	<u>\$202</u>	<u>\$2,861,391</u>	<u>\$128,666</u>

Miscellaneous Federal Grants	Access Visitation Grant	Delinquent Real Estate Tax and Assessment Collection	Homeland Security	Juvenile IV-E Reimbursement	Tuberculosis Clinic	Block Grants
\$108,926	\$11,332	\$675,402	\$66,118	\$270,583	\$1,766,662	\$222,814
0	0	0	0	0	379	0
0	0	0	0	0	761,589	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
9	0	2,746	0	0	4,079	0
19,283	0	0	32,496	23,361	35,651	1,589,268
0	0	6,090	0	0	0	0
63	0	0	0	0	19,510	175
23,506	0	819	20,210	0	5,900	917
0	0	0	0	0	0	0
\$151,787	\$11,332	\$685,057	\$118,824	\$293,944	\$2,593,770	\$1,813,174
\$3,035	\$0	\$3,973	\$3,584	\$0	\$16,486	\$3,754
3,381	0	7,001	0	0	8,377	2,003
0	0	0	0	0	0	159,873
0	0	0	0	0	578	0
0	0	0	0	0	0	0
46	0	0	95,000	0	0	379,025
1,601	0	3,112	0	0	3,896	542,511
770	0	1,448	0	0	1,857	445
8,833	0	15,534	98,584	0	31,194	1,087,611
0	0	0	0	0	686,097	0
0	0	0	0	0	0	0
19,283	0	8,161	2,326	23,361	113,403	859,817
19,283	0	8,161	2,326	23,361	799,500	859,817
63	0	0	0	0	19,510	175
23,506	0	819	20,210	0	5,900	917
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	270,583	0	0
0	0	0	0	0	0	0
100,102	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	1,737,666	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	660,543	0	0	0	0
0	11,332	0	0	0	0	0
0	0	0	(2,296)	0	0	(135,346)
123,671	11,332	661,362	17,914	270,583	1,763,076	(134,254)
\$151,787	\$11,332	\$685,057	\$118,824	\$293,944	\$2,593,770	\$1,813,174

(continued)

Muskingum County, Ohio
 Combining Balance Sheet
 Nonmajor Special Revenue Funds (Continued)
 December 31, 2020

	County Courts	Community Correction	Home Detention (Electronic Monitor)	Marriage License	Political Subdivision Housing
Assets					
Equity in Pooled Cash and Cash Equivalents	\$2,975,610	\$14,092	\$270,336	\$6,898	\$89,975
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents	0	0	0	0	0
Receivables:					
Property Taxes	0	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0	0
Lodging Taxes	0	0	0	0	0
Accounts	128,707	0	56,633	2,983	3,835
Intergovernmental	1,779	125,414	0	0	0
Due from Component Unit	0	0	0	0	0
Materials and Supplies Inventory	0	0	0	0	0
Prepaid Items	21,114	0	1,118	0	0
Property Held for Resale	0	0	0	0	0
<i>Total Assets</i>	<u>\$3,127,210</u>	<u>\$139,506</u>	<u>\$328,087</u>	<u>\$9,881</u>	<u>\$93,810</u>
Liabilities					
Accounts Payable	\$8,031	\$0	\$2,795	\$688	\$0
Accrued Wages and Benefits Payable	2,736	7,297	1,512	0	0
Contracts Payable	411,176	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0	0
Retainage Payable	0	0	0	0	0
Interfund Payable	0	0	0	0	0
Intergovernmental Payable	1,194	3,398	690	0	0
Payroll Withholdings Payable	550	1,620	325	0	0
<i>Total Liabilities</i>	<u>423,687</u>	<u>12,315</u>	<u>5,322</u>	<u>688</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	128,707	62,707	56,633	2,983	3,835
<i>Total Deferred Inflows of Resources</i>	<u>128,707</u>	<u>62,707</u>	<u>56,633</u>	<u>2,983</u>	<u>3,835</u>
Fund Balances					
Nonspendable:					
Inventory	0	0	0	0	0
Prepays	21,114	0	1,118	0	0
Restricted to:					
Court Corrections	2,553,702	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	64,484	265,014	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	6,210	89,975
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>2,574,816</u>	<u>64,484</u>	<u>266,132</u>	<u>6,210</u>	<u>89,975</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$3,127,210</u>	<u>\$139,506</u>	<u>\$328,087</u>	<u>\$9,881</u>	<u>\$93,810</u>

Indigent Drivers Alcohol Treatment	Enforcement and Education	Law Enforcement	Legal Aid Society	Senior Citizens Levy	Felony Delinquent Care and Custody	Drug Law Enforcement
\$206,377 0	\$1,532 0	\$300,214 0	\$1,290 0	\$363,810 0	\$128,415 0	\$19,117 0
0	0	0	0	0	0	0
0	0	0	0	914,598	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
11,973	450	0	0	0	0	0
0	0	0	0	36,993	62,205	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	9,450	1,256	0
0	0	2,226,103	0	0	0	0
\$218,350	\$1,982	\$2,526,317	\$1,290	\$1,324,851	\$191,876	\$19,117
\$8,645	\$0	\$5,292	\$0	\$0	\$3,035	\$0
0	0	0	0	19,701	2,994	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	9,182	1,393	2,500
0	0	0	0	4,380	664	0
8,645	0	5,292	0	33,263	8,086	2,500
0	0	0	0	824,999	0	0
0	0	0	0	0	0	0
11,973	450	0	0	126,592	31,115	0
11,973	450	0	0	951,591	31,115	0
0	0	0	0	0	0	0
0	0	0	0	9,450	1,256	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	330,547	0	0
0	1,532	2,521,025	0	0	151,419	16,617
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
197,732	0	0	1,290	0	0	0
0	0	0	0	0	0	0
197,732	1,532	2,521,025	1,290	339,997	152,675	16,617
\$218,350	\$1,982	\$2,526,317	\$1,290	\$1,324,851	\$191,876	\$19,117

(continued)

Muskingum County, Ohio
 Combining Balance Sheet
 Nonmajor Special Revenue Funds (Continued)
 December 31, 2020

	Indigent Guardianship	Victim of Criminals	Sheriff Commissary	Children Services Christmas	Mental Health Levy
Assets					
Equity in Pooled Cash and Cash Equivalents	\$4,850	\$21,049	\$257,588	\$148,822	\$47,799
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents	0	0	0	0	0
Receivables:					
Property Taxes	0	0	0	0	1,564,619
Payments in Lieu of Taxes	0	0	0	0	0
Lodging Taxes	0	0	0	0	0
Accounts	236	0	35,227	0	0
Intergovernmental	0	32,381	0	0	57,666
Due from Component Unit	0	0	0	0	0
Materials and Supplies Inventory	0	0	0	0	0
Prepaid Items	0	0	856	0	0
Property Held for Resale	0	0	0	0	0
<i>Total Assets</i>	<u>\$5,086</u>	<u>\$53,430</u>	<u>\$293,671</u>	<u>\$148,822</u>	<u>\$1,670,084</u>
Liabilities					
Accounts Payable	\$0	\$0	\$47,378	\$0	\$0
Accrued Wages and Benefits Payable	0	3,425	1,585	0	0
Contracts Payable	0	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0	0
Retainage Payable	0	0	0	0	0
Interfund Payable	0	0	0	0	0
Intergovernmental Payable	0	1,596	732	0	0
Payroll Withholdings Payable	0	761	348	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>5,782</u>	<u>50,043</u>	<u>0</u>	<u>0</u>
Deferred Inflows of Resources					
Property Taxes	0	0	0	0	1,418,874
Payments in Lieu of Taxes	0	0	0	0	0
Unavailable Revenue	236	30,300	15,926	0	203,411
<i>Total Deferred Inflows of Resources</i>	<u>236</u>	<u>30,300</u>	<u>15,926</u>	<u>0</u>	<u>1,622,285</u>
Fund Balances					
Nonspendable:					
Inventory	0	0	0	0	0
Prepays	0	0	856	0	0
Restricted to:					
Court Corrections	0	0	0	0	0
Court Guardianship	4,850	0	0	0	0
Human Services	0	0	0	0	0
Senior Services	0	0	0	0	0
Law Enforcement and Public Safety	0	17,348	226,846	0	0
Emergency 911	0	0	0	0	0
Mental Health Programs	0	0	0	0	47,799
Tuberculosis Clinic Program	0	0	0	0	0
Children Services Program	0	0	0	148,822	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>4,850</u>	<u>17,348</u>	<u>227,702</u>	<u>148,822</u>	<u>47,799</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$5,086</u>	<u>\$53,430</u>	<u>\$293,671</u>	<u>\$148,822</u>	<u>\$1,670,084</u>

Muskingum County, Ohio
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2020

	Dog and Kennel	Child Support 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
Charges for Services	50,220	380,076	0	1,088,153	0
Licenses and Permits	130,375	0	0	0	0
Fines and Forfeitures	30	0	0	362	0
Intergovernmental	0	1,973,954	0	0	0
Interest	0	0	1	0	0
Payments in Lieu of Taxes	0	0	0	0	0
Contributions and Donations	8,119	0	0	0	0
Other	3,033	45,623	0	9,361	0
<i>Total Revenues</i>	<i>191,777</i>	<i>2,399,653</i>	<i>1</i>	<i>1,097,876</i>	<i>0</i>
Expenditures					
Current:					
General Government:					
Legislative and Executive	0	0	0	845,215	0
Judicial	0	0	0	0	0
Public Safety	0	0	0	0	0
Public Works	0	0	0	0	422,770
Health	237,201	0	0	0	0
Human Services	0	3,083,492	0	0	0
Community and Economic Development	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Debt Service:					
Principal Retirement	0	2,804	0	0	0
Interest and Fiscal Charges	0	1,362	0	0	0
<i>Total Expenditures</i>	<i>237,201</i>	<i>3,087,658</i>	<i>0</i>	<i>845,215</i>	<i>422,770</i>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(45,424)</i>	<i>(688,005)</i>	<i>1</i>	<i>252,661</i>	<i>(422,770)</i>
Other Financing Sources (Use)					
OWDA Loans Issued	0	0	0	0	0
Transfers In	0	600,000	0	0	422,770
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources (Use)</i>	<i>0</i>	<i>600,000</i>	<i>0</i>	<i>0</i>	<i>422,770</i>
<i>Net Change in Fund Balances</i>	<i>(45,424)</i>	<i>(88,005)</i>	<i>1</i>	<i>252,661</i>	<i>0</i>
Fund Balances (Deficit) Beginning of Year	140,226	(37,159)	201	2,559,460	0
<i>Fund Balances (Deficit) End of Year</i>	<i>\$94,802</i>	<i>(\$125,164)</i>	<i>\$202</i>	<i>\$2,812,121</i>	<i>\$0</i>

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
\$0	\$0	\$0	\$0	\$0	\$695,665	\$0	\$0
0	0	0	0	0	0	0	0
0	0	326,432	0	0	22,693	0	182,193
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	134,314
520,455	0	0	175,765	20,231	112,851	451,898	167,097
95	0	0	0	0	0	0	7,189
0	0	0	0	0	650	0	0
50,000	0	0	0	0	0	0	0
52,824	64	3,650	0	0	17,356	7,155	5,863
623,374	64	330,082	175,765	20,231	849,215	459,053	496,656
0	0	237,163	0	0	0	0	0
0	6,652	0	0	0	0	0	945,013
678,137	0	0	85,594	0	0	0	0
0	0	0	0	0	0	588,888	0
0	0	0	0	0	692,298	0	0
0	0	0	0	53,603	0	0	0
0	0	0	0	0	0	0	0
0	0	0	74,741	0	0	0	0
0	0	0	0	0	0	178,555	156
0	0	0	0	0	0	0	4
678,137	6,652	237,163	160,335	53,603	692,298	767,443	945,173
(54,763)	(6,588)	92,919	15,430	(33,372)	156,917	(308,390)	(448,517)
0	0	0	0	0	0	178,555	0
82,092	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
82,092	0	0	0	0	0	178,555	0
27,329	(6,588)	92,919	15,430	(33,372)	156,917	(129,835)	(448,517)
96,342	17,920	568,443	2,484	303,955	1,606,159	(4,419)	3,023,333
\$123,671	\$11,332	\$661,362	\$17,914	\$270,583	\$1,763,076	(\$134,254)	\$2,574,816

(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, 2020

	Community Correction	Home Detention (Electronic Monitor)	Marriage License	Political Subdivision Housing	Indigent Drivers Alcohol Treatment
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Lodging Taxes	0	0	0	0	0
Charges for Services	0	124,199	0	0	0
Licenses and Permits	0	0	17,209	0	0
Fines and Forfeitures	0	0	0	13,901	16,985
Intergovernmental	250,828	0	0	0	16,522
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	0	2,635	0	0	0
<i>Total Revenues</i>	<u>250,828</u>	<u>126,834</u>	<u>17,209</u>	<u>13,901</u>	<u>33,507</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	247,758	145,381	0	0	0
Public Works	0	0	0	0	0
Health	0	0	19,538	0	0
Human Services	0	0	0	0	39,579
Community and Economic Development	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
<i>Total Expenditures</i>	<u>247,758</u>	<u>145,381</u>	<u>19,538</u>	<u>0</u>	<u>39,579</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,070</u>	<u>(18,547)</u>	<u>(2,329)</u>	<u>13,901</u>	<u>(6,072)</u>
Other Financing Sources (Use)					
OWDA Loans Issued	0	0	0	0	0
Transfers In	0	42,930	0	0	0
Transfers Out	0	0	0	0	(42,930)
<i>Total Other Financing Sources (Use)</i>	<u>0</u>	<u>42,930</u>	<u>0</u>	<u>0</u>	<u>(42,930)</u>
<i>Net Change in Fund Balances</i>	<u>3,070</u>	<u>24,383</u>	<u>(2,329)</u>	<u>13,901</u>	<u>(49,002)</u>
Fund Balances (Deficit) Beginning of Year	<u>61,414</u>	<u>241,749</u>	<u>8,539</u>	<u>76,074</u>	<u>246,734</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$64,484</u>	<u>\$266,132</u>	<u>\$6,210</u>	<u>\$89,975</u>	<u>\$197,732</u>

Enforcement and Education	Law Enforcement	Legal Aid Society	Senior Citizens Levy	Felony Delinquent Care and Custody					Victim of Criminals	Sheriff Commissary
				Drug Law Enforcement	Indigent Guardianship	Drug Law Enforcement	Indigent Guardianship	Victim of Criminals		
0	\$0	\$0	\$836,527	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0	0	0	0
0	0	93	0	0	0	0	11,421	0	645,081	
0	0	0	0	0	0	0	0	0	0	0
1,222	2,409,480	0	0	0	0	125	0	0	0	0
0	0	0	75,226	223,255	0	0	0	65,273	0	
0	0	0	0	0	0	0	0	0	0	0
0	0	0	813	0	0	0	0	0	0	0
0	5,308	0	0	0	0	0	0	0	0	80,000
0	0	0	21,249	3,311	0	71	0	0	571	
<u>1,222</u>	<u>2,414,788</u>	<u>93</u>	<u>933,815</u>	<u>226,566</u>	<u>125</u>	<u>11,492</u>	<u>65,273</u>	<u>725,652</u>		
0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
3,350	66,548	0	0	158,769	5,600	0	102,244	0	617,878	
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	889,229	0	0	11,730	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
<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>0</u>
<u>3,350</u>	<u>66,548</u>	<u>0</u>	<u>889,229</u>	<u>158,769</u>	<u>5,600</u>	<u>11,730</u>	<u>102,244</u>	<u>0</u>	<u>617,878</u>	
<u>(2,128)</u>	<u>2,348,240</u>	<u>93</u>	<u>44,586</u>	<u>67,797</u>	<u>(5,475)</u>	<u>(238)</u>	<u>(36,971)</u>	<u>107,774</u>		
0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	33,336	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>33,336</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(2,128)</u>	<u>2,348,240</u>	<u>93</u>	<u>44,586</u>	<u>67,797</u>	<u>(5,475)</u>	<u>(238)</u>	<u>(3,635)</u>	<u>107,774</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>5,088</u>	<u>20,983</u>	<u>119,928</u>		
<u>\$1,532</u>	<u>\$2,521,025</u>	<u>\$1,290</u>	<u>\$339,997</u>	<u>\$152,675</u>	<u>\$16,617</u>	<u>\$4,850</u>	<u>\$17,348</u>	<u>\$227,702</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, 2020

	Children Services Christmas	Mental Health Levy	Sheriff Levy	CARES	Law Library Resources
Revenues					
Property Taxes	\$0	\$1,438,920	\$610,270	\$0	\$0
Lodging Taxes	0	0	0	0	0
Charges for Services	0	0	0	0	0
Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	85,710
Intergovernmental	0	117,295	42,241	4,771,832	0
Interest	0	0	0	564	0
Payments in Lieu of Taxes	0	1,626	813	0	0
Contributions and Donations	14,287	0	0	0	0
Other	0	0	10,186	0	230
<i>Total Revenues</i>	<u>14,287</u>	<u>1,557,841</u>	<u>663,510</u>	<u>4,772,396</u>	<u>85,940</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	0	0	0	332,867	0
Judicial	0	0	0	325,288	59,004
Public Safety	0	0	689,423	1,275,988	0
Public Works	0	0	0	125,325	0
Health	0	0	0	2,474,308	0
Human Services	6,400	0	0	238,620	0
Community and Economic Development	0	0	0	0	0
Intergovernmental	0	1,551,013	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>6,400</u>	<u>1,551,013</u>	<u>689,423</u>	<u>4,772,396</u>	<u>59,004</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>7,887</u>	<u>6,828</u>	<u>(25,913)</u>	<u>0</u>	<u>26,936</u>
Other Financing Sources (Use)					
OWDA Loans Issued	0	0	0	0	0
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources (Use)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>7,887</u>	<u>6,828</u>	<u>(25,913)</u>	<u>0</u>	<u>26,936</u>
Fund Balances (Deficit) Beginning of Year	<u>140,935</u>	<u>40,971</u>	<u>425,110</u>	<u>0</u>	<u>158,900</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$148,822</u></u>	<u><u>\$47,799</u></u>	<u><u>\$399,197</u></u>	<u><u>\$0</u></u>	<u><u>\$185,836</u></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	\$3,581,382
0	0	0	0	0	212,337	212,337
0	0	0	0	0	0	2,830,561
0	117,774	0	0	0	0	265,358
0	0	0	0	0	0	2,662,129
0	0	177,744	0	0	0	9,162,467
0	0	0	0	726	0	8,575
0	0	0	0	91,866	0	95,768
0	0	0	0	0	0	157,714
0	1,089	2,733	0	0	0	187,004
0	118,863	180,477	0	92,592	212,337	19,163,295

0	0	0	0	0	0	1,415,245
0	0	0	0	0	0	1,335,957
0	100,949	261,266	2,160	0	0	4,441,045
0	0	0	0	0	0	1,136,983
0	0	0	0	0	0	3,423,345
0	0	0	0	0	0	4,322,653
0	0	0	0	0	264,390	264,390
0	0	0	0	0	0	1,625,754
0	0	0	0	45,200	0	226,715
0	0	0	0	8,198	0	9,564
0	100,949	261,266	2,160	53,398	264,390	18,201,651
0	17,914	(80,789)	(2,160)	39,194	(52,053)	961,644
0	0	0	0	0	0	178,555
0	0	0	0	0	0	1,181,128
0	0	0	0	0	0	(42,930)
0	0	0	0	0	0	1,316,753
0	17,914	(80,789)	(2,160)	39,194	(52,053)	2,278,397
19,191	15,729	257,564	47,345	198,590	50,549	10,992,361
\$19,191	\$33,643	\$176,775	\$45,185	\$237,784	(\$1,504)	\$13,270,758

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, 2020

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$36,000	\$50,220	\$14,220
Licenses and Permits	123,250	130,375	7,125
Fines and Forfeitures	1,200	30	(1,170)
Contributions and Donations	4,000	8,119	4,119
Other	0	3,033	3,033
<i>Total Revenues</i>	<u>164,450</u>	<u>191,777</u>	<u>27,327</u>
Expenditures			
Current:			
Health			
Animal Control			
Salaries and Wages	113,000	109,180	3,820
Fringe Benefits	46,520	43,669	2,851
Contractual Services	68,624	64,005	4,619
Materials and Supplies	16,208	16,190	18
Capital Outlay	3,000	2,977	23
Other	5,929	5,218	711
<i>Total Expenditures</i>	<u>253,281</u>	<u>241,239</u>	<u>12,042</u>
<i>Net Change in Fund Balance</i>	<u>(88,831)</u>	<u>(49,462)</u>	<u>39,369</u>
Fund Balance Beginning of Year	136,464	136,464	0
Prior Year Encumbrances Appropriated	<u>5,061</u>	<u>5,061</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$52,694</u>	<u>\$92,063</u>	<u>\$39,369</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, 2020

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$405,000	\$349,586	(\$55,414)
Intergovernmental	2,367,500	1,973,954	(393,546)
Other	18,000	45,623	27,623
<i>Total Revenues</i>	<u>2,790,500</u>	<u>2,369,163</u>	<u>(421,337)</u>
Expenditures			
Current:			
Human Services			
Child Support Enforcement			
Salaries and Wages	1,700,000	1,646,826	53,174
Fringe Benefits	860,800	683,524	177,276
Contractual Services	839,985	763,916	76,069
Materials and Supplies	58,000	18,973	39,027
Capital Outlay	30,834	12,836	17,998
Other	30,000	38	29,962
<i>Total Human Services</i>	<u>3,519,619</u>	<u>3,126,113</u>	<u>393,506</u>
Debt Service:			
Principal Retirement	2,804	2,804	0
Interest and Fiscal Charges	1,362	1,362	0
<i>Total Debt Service</i>	<u>4,166</u>	<u>4,166</u>	<u>0</u>
<i>Total Expenditures</i>	<u>3,523,785</u>	<u>3,130,279</u>	<u>393,506</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(733,285)</u>	<u>(761,116)</u>	<u>(27,831)</u>
Other Financing Source			
Transfers In	625,000	600,000	(25,000)
<i>Net Change in Fund Balance</i>	<u>(108,285)</u>	<u>(161,116)</u>	<u>(52,831)</u>
Fund Balance Beginning of Year	157,488	157,488	0
Prior Year Encumbrances Appropriated	103,285	103,285	0
<i>Fund Balance End of Year</i>	<u>\$152,488</u>	<u>\$99,657</u>	<u>(\$52,831)</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, 2020

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$50	\$1	(\$49)
Contributions and Donations	100	0	(100)
<i>Total Revenues</i>	150	1	(149)
Expenditures			
<i>Total Expenditures</i>	0	0	0
<i>Net Change in Fund Balance</i>	150	1	(149)
Fund Balance Beginning of Year	201	201	0
<i>Fund Balance End of Year</i>	<u>\$351</u>	<u>\$202</u>	<u>(\$149)</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, 2020

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$925,850	\$1,088,153	\$162,303
Fines and Forfeitures	200	362	162
Other	500	9,361	8,861
<i>Total Revenues</i>	<u>926,550</u>	<u>1,097,876</u>	<u>171,326</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
County Auditor			
Salaries and Wages	360,000	347,397	12,603
Fringe Benefits	188,100	144,958	43,142
Contractual Services	768,773	348,189	420,584
Materials and Supplies	16,246	3,205	13,041
Capital Outlay	60,000	54,132	5,868
<i>Total Expenditures</i>	<u>1,393,119</u>	<u>897,881</u>	<u>495,238</u>
<i>Net Change in Fund Balance</i>	<u>(466,569)</u>	<u>199,995</u>	<u>666,564</u>
Fund Balance Beginning of Year	2,520,058	2,520,058	0
Prior Year Encumbrances Appropriated	<u>6,619</u>	<u>6,619</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$2,060,108</u>	<u>\$2,726,672</u>	<u>\$666,564</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, 2020

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Payments in Lieu of Taxes	\$133,000	\$0	(\$133,000)
Expenditures			
Current:			
Public Works			
Redevelopment Tax Equivalent			
Contractual Services	422,770	422,770	0
<i>Excess of Revenues Under Expenditures</i>	(289,770)	(422,770)	(133,000)
Other Financing Source (Use)			
Transfers In	422,770	422,770	0
Transfers Out	(133,000)	0	133,000
<i>Total Other Financing Source (Use)</i>	289,770	422,770	133,000
<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
 Miscellaneous Federal Grants Fund
 For the Year Ended December 31, 2020

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$548,883	\$520,455	(\$28,428)
Interest	0	126	126
Contributions and Donations	70,000	50,000	(20,000)
Other	243,300	52,815	(190,485)
<i>Total Revenues</i>	<u>862,183</u>	<u>623,396</u>	<u>(238,787)</u>
Expenditures			
Current:			
Public Safety			
Miscellaneous Federal Grants			
Salaries and Wages	98,841	92,737	6,104
Fringe Benefits	38,959	36,557	2,402
Contractual Services	133,795	128,511	5,284
Materials and Supplies	425,559	240,184	185,375
Capital Outlay	234,215	234,010	205
Other	100,000	50,000	50,000
<i>Total Expenditures</i>	<u>1,031,369</u>	<u>781,999</u>	<u>249,370</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(169,186)</u>	<u>(158,603)</u>	<u>10,583</u>
Other Financing Source			
Transfers In	<u>82,092</u>	<u>82,092</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<u>(87,094)</u>	<u>(76,511)</u>	<u>10,583</u>
Fund Balance Beginning of Year	<u>90,929</u>	<u>90,929</u>	<u>0</u>
Prior Year Encumbrances Appropriated	<u>3,709</u>	<u>3,709</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$7,544</u>	<u>\$18,127</u>	<u>\$10,583</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, 2020

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$5,000	\$2,300	(\$2,700)
Other	0	64	64
<i>Total Revenues</i>	<u>5,000</u>	<u>2,364</u>	<u>(2,636)</u>
Expenditures			
Current:			
General Government - Judicial			
Domestic Relations Court			
Salaries and Wages	5,000	2,450	2,550
Fringe Benefits	832	378	454
<i>Total Expenditures</i>	<u>5,832</u>	<u>2,828</u>	<u>3,004</u>
<i>Net Change in Fund Balance</i>	<u>(832)</u>	<u>(464)</u>	<u>368</u>
Fund Balance Beginning of Year	<u>11,796</u>	<u>11,796</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$10,964</u></u>	<u><u>\$11,332</u></u>	<u><u>\$368</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, 2020

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$344,000	\$331,268	(\$12,732)
Other	0	3,650	3,650
<i>Total Revenues</i>	<u>344,000</u>	<u>334,918</u>	<u>(9,082)</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
DRETAC			
Salaries and Wages	175,050	113,468	61,582
Fringe Benefits	74,171	63,330	10,841
Contractual Services	92,451	56,418	36,033
Materials and Supplies	500	0	500
Capital Outlay	1,000	0	1,000
Other	18,000	0	18,000
<i>Total Expenditures</i>	<u>361,172</u>	<u>233,216</u>	<u>127,956</u>
<i>Net Change in Fund Balance</i>	<u>(17,172)</u>	<u>101,702</u>	<u>118,874</u>
Fund Balance Beginning of Year	556,264	556,264	0
Prior Year Encumbrances Appropriated	<u>3,300</u>	<u>3,300</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$542,392</u>	<u>\$661,266</u>	<u>\$118,874</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, 2020

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	<u>\$325,000</u>	<u>\$148,420</u>	<u>(\$176,580)</u>
Expenditures			
Current:			
Public Safety			
Homeland Security			
Salaries and Wages	8,650	6,016	2,634
Fringe Benefits	8,750	959	7,791
Contractual Services	152,600	92,760	59,840
Materials and Supplies	42,175	0	42,175
Capital Outlay	110,000	76,000	34,000
<i>Total Expenditures</i>	<u>322,175</u>	<u>175,735</u>	<u>146,440</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,825</u>	<u>(27,315)</u>	<u>(30,140)</u>
Other Financing Source			
Advances In	<u>0</u>	<u>20,000</u>	<u>20,000</u>
<i>Net Change in Fund Balance</i>	<u>2,825</u>	<u>(7,315)</u>	<u>(10,140)</u>
Fund Balance Beginning of Year	<u>72,174</u>	<u>72,174</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$74,999</u></u>	<u><u>\$64,859</u></u>	<u><u>(\$10,140)</u></u>

Muskingum County, Ohio
 Schedule of Revenues, Expenditures, and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Juvenile IV-E Reimbursement Fund
 For the Year Ended December 31, 2020

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$30,000	\$20,231	(\$9,769)
Expenditures			
Current:			
Human Services			
Juvenile IV-E Reimbursement			
Contractual Services	103,442	53,603	49,839
<i>Net Change in Fund Balance</i>	(73,442)	(33,372)	40,070
Fund Balance Beginning of Year	290,513	290,513	0
Prior Year Encumbrances Appropriated	13,442	13,442	0
<i>Fund Balance End of Year</i>	\$230,513	\$270,583	\$40,070

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, 2020

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$560,000	\$692,934	\$132,934
Charges for Services	50,000	23,713	(26,287)
Intergovernmental	148,000	112,902	(35,098)
Payments in Lieu of Taxes	0	650	650
Other	0	17,356	17,356
<i>Total Revenues</i>	<u>758,000</u>	<u>847,555</u>	<u>89,555</u>
Expenditures			
Current:			
Health			
Tuberculosis Clinic			
Salaries and Wages	328,900	264,418	64,482
Fringe Benefits	109,020	71,107	37,913
Contractual Services	210,485	134,102	76,383
Materials and Supplies	432,398	310,192	122,206
Capital Outlay	15,000	8,363	6,637
Other	29,251	6,028	23,223
<i>Total Expenditures</i>	<u>1,125,054</u>	<u>794,210</u>	<u>330,844</u>
<i>Net Change in Fund Balance</i>	(367,054)	53,345	420,399
Fund Balance Beginning of Year	1,423,430	1,423,430	0
Prior Year Encumbrances Appropriated	<u>160,195</u>	<u>160,195</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,216,571</u>	<u>\$1,636,970</u>	<u>\$420,399</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, 2020

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$1,190,064	\$292,580	(\$897,484)
Other	2,267	7,155	4,888
<i>Total Revenues</i>	<u>1,192,331</u>	<u>299,735</u>	<u>(892,596)</u>
Expenditures			
Current:			
Public Works			
Block Grants			
Salaries and Wages	67,300	56,155	11,145
Fringe Benefits	37,168	25,445	11,723
Contractual Services	887,426	590,445	296,981
Materials and Supplies	6,127	4,066	2,061
<i>Total Public Works</i>	<u>998,021</u>	<u>676,111</u>	<u>321,910</u>
Debt Service:			
Principal Retirement	144,464	178,555	(34,091)
<i>Total Expenditures</i>	<u>1,142,485</u>	<u>854,666</u>	<u>287,819</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>49,846</u>	<u>(554,931)</u>	<u>(604,777)</u>
Other Financing Sources (Use)			
OWDA Loans Issued	178,580	178,555	(25)
Advances In	0	281,000	281,000
Advances Out	0	(80,000)	(80,000)
<i>Total Other Financing Sources (Use)</i>	<u>178,580</u>	<u>379,555</u>	<u>200,975</u>
<i>Net Change in Fund Balance</i>	<u>228,426</u>	<u>(175,376)</u>	<u>(403,802)</u>
Fund Balance Beginning of Year	151,698	151,698	0
Prior Year Encumbrances Appropriated	31,015	31,015	0
<i>Fund Balance End of Year</i>	<u>\$411,139</u>	<u>\$7,337</u>	<u>(\$403,802)</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, 2020

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$213,000	\$188,607	(\$24,393)
Fines and Forfeitures	112,000	114,561	2,561
Intergovernmental	259,332	195,318	(64,014)
Interest	15,000	9,012	(5,988)
Other	10,000	5,863	(4,137)
<i>Total Revenues</i>	<u>609,332</u>	<u>513,361</u>	<u>(95,971)</u>
Expenditures			
Current:			
General Government - Judicial			
County Courts			
Salaries and Wages	257,436	132,975	124,461
Fringe Benefits	80,418	34,982	45,436
Contractual Services	1,083,422	973,792	109,630
Materials and Supplies	116,618	69,612	47,006
Capital Outlay	537,073	357,130	179,943
Other	32,060	4,043	28,017
<i>Total General Government - Judicial</i>	<u>2,107,027</u>	<u>1,572,534</u>	<u>534,493</u>
Debt Service:			
Principal Retirement	156	156	0
Interest and Fiscal Charges	4	4	0
<i>Total Debt Service</i>	<u>160</u>	<u>160</u>	<u>0</u>
<i>Total Expenditures</i>	<u>2,107,187</u>	<u>1,572,694</u>	<u>534,493</u>
<i>Net Change in Fund Balance</i>	<u>(1,497,855)</u>	<u>(1,059,333)</u>	<u>438,522</u>
Fund Balance Beginning of Year	2,782,602	2,782,602	0
Prior Year Encumbrances Appropriated	85,431	85,431	0
<i>Fund Balance End of Year</i>	<u>\$1,370,178</u>	<u>\$1,808,700</u>	<u>\$438,522</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, 2020

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	<u>\$250,828</u>	<u>\$250,828</u>	<u>\$0</u>
Expenditures			
Current:			
Public Safety			
Community Correction			
Salaries and Wages	210,805	210,805	0
Fringe Benefits	32,362	30,288	2,074
Contractual Services	1,397	1,397	0
Materials and Supplies	<u>3,396</u>	<u>3,396</u>	<u>0</u>
<i>Total Expenditures</i>	<u>247,960</u>	<u>245,886</u>	<u>2,074</u>
<i>Net Change in Fund Balance</i>	2,868	4,942	2,074
Fund Balance Beginning of Year	<u>5,260</u>	<u>5,260</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$8,128</u></u>	<u><u>\$10,202</u></u>	<u><u>\$2,074</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, 2020

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$120,000	\$122,075	\$2,075
Other	0	2,635	2,635
<i>Total Revenues</i>	<u>120,000</u>	<u>124,710</u>	<u>4,710</u>
Expenditures			
Current:			
Public Safety			
Electronic Monitor			
Salaries and Wages	91,601	50,446	41,155
Fringe Benefits	50,091	45,934	4,157
Materials and Supplies	112,716	62,653	50,063
<i>Total Expenditures</i>	<u>254,408</u>	<u>159,033</u>	<u>95,375</u>
<i>Excess of Revenues Under Expenditures</i>	(134,408)	(34,323)	100,085
Other Financing Source			
Transfers In	0	42,930	42,930
<i>Net Change in Fund Balance</i>	(134,408)	8,607	143,015
Fund Balance Beginning of Year	204,377	204,377	0
Prior Year Encumbrances Appropriated	32,716	32,716	0
<i>Fund Balance End of Year</i>	<u>\$102,685</u>	<u>\$245,700</u>	<u>\$143,015</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, 2020

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$27,000	\$20,384	(\$6,616)
Expenditures			
Current:			
Health			
Marriage License			
Contractual Services	<u>27,000</u>	<u>20,384</u>	<u>6,616</u>
<i>Net Change in Fund Balance</i>	0	0	0
Fund Balance Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Muskingum County, Ohio
 Schedule of Revenues, Expenditures, and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Political Subdivision Housing Fund
 For the Year Ended December 31, 2020

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$14,000	\$13,901	(\$99)
Expenditures			
Current:			
Public Safety			
Political Subdivision Housing			
Contractual Services	<u>44,000</u>	<u>0</u>	<u>44,000</u>
<i>Net Change in Fund Balance</i>	(30,000)	13,901	43,901
Fund Balance Beginning of Year	<u>76,074</u>	<u>76,074</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$46,074</u></u>	<u><u>\$89,975</u></u>	<u><u>\$43,901</u></u>

Muskingum County, Ohio
 Schedule of Revenues, Expenditures, and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Indigent Drivers Alcohol Treatment Fund
 For the Year Ended December 31, 2020

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$18,000	\$17,075	(\$925)
Intergovernmental	20,600	16,522	(4,078)
<i>Total Revenues</i>	<u>38,600</u>	<u>33,597</u>	<u>(5,003)</u>
Expenditures			
Current:			
Human Services			
Indigent Drivers Alcohol Treatment			
Contractual Services	40,880	36,157	4,723
Capital Outlay	10,000	10,000	0
<i>Total Expenditures</i>	<u>50,880</u>	<u>46,157</u>	<u>4,723</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(12,280)</u>	<u>(12,560)</u>	<u>(280)</u>
Other Financing Use			
Transfers Out	<u>(50,958)</u>	<u>(42,930)</u>	<u>8,028</u>
<i>Net Change in Fund Balance</i>	<u>(63,238)</u>	<u>(55,490)</u>	<u>7,748</u>
Fund Balance Beginning of Year	241,406	241,406	0
Prior Year Encumbrances Appropriated	<u>3,880</u>	<u>3,880</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$182,048</u></u>	<u><u>\$189,796</u></u>	<u><u>\$7,748</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, 2020

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$1,500	\$1,177	(\$323)
Expenditures			
Current:			
Public Safety			
Enforcement and Education			
Other	4,200	3,350	850
<i>Net Change in Fund Balance</i>	(2,700)	(2,173)	527
Fund Balance Beginning of Year	<u>3,600</u>	<u>3,600</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$900</u></u>	<u><u>\$1,427</u></u>	<u><u>\$527</u></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, 2020

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$70,000	\$89,460	\$19,460
Contributions and Donations	15,000	5,308	(9,692)
<i>Total Revenues</i>	<u>85,000</u>	<u>94,768</u>	<u>9,768</u>
Expenditures			
Current:			
Public Safety			
Law Enforcement			
Contractual Services	5,000	0	5,000
Materials and Supplies	14,000	5,841	8,159
Capital Outlay	105,000	36,666	68,334
Other	50,000	24,041	25,959
<i>Total Expenditures</i>	<u>174,000</u>	<u>66,548</u>	<u>107,452</u>
<i>Net Change in Fund Balance</i>	<u>(89,000)</u>	<u>28,220</u>	<u>117,220</u>
Fund Balance Beginning of Year	<u>149,907</u>	<u>149,907</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$60,907</u>	<u>\$178,127</u>	<u>\$117,220</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, 2020

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$95	\$95	\$0
Expenditures			
Current:			
General Government - Judicial			
Legal Aid Society			
Salaries and Wages	95	0	95
<i>Net Change in Fund Balance</i>	0	95	95
Fund Balance Beginning of Year	<u>1,168</u>	<u>1,168</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,168</u></u>	<u><u>\$1,263</u></u>	<u><u>\$95</u></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, 2020

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$712,000	\$833,113	\$121,113
Intergovernmental	78,000	75,226	(2,774)
Payments in Lieu of Taxes	3,000	813	(2,187)
Other	0	21,249	21,249
<i>Total Revenues</i>	<u>793,000</u>	<u>930,401</u>	<u>137,401</u>
Expenditures			
Current:			
Human Services			
Senior Citizens Levy			
Salaries and Wages	575,000	539,394	35,606
Fringe Benefits	250,700	247,214	3,486
Contractual Services	115,511	95,510	20,001
Capital Outlay	21,737	0	21,737
<i>Total Expenditures</i>	<u>962,948</u>	<u>882,118</u>	<u>80,830</u>
<i>Net Change in Fund Balance</i>	<u>(169,948)</u>	<u>48,283</u>	<u>218,231</u>
Fund Balance Beginning of Year	<u>281,110</u>	<u>281,110</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$111,162</u>	<u>\$329,393</u>	<u>\$218,231</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, 2020

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$287,696	\$192,165	(\$95,531)
Other	0	3,311	3,311
<i>Total Revenues</i>	<u>287,696</u>	<u>195,476</u>	<u>(92,220)</u>
Expenditures			
Current:			
Public Safety			
Specialized Probation			
Salaries and Wages	135,150	86,111	49,039
Fringe Benefits	62,378	38,890	23,488
Contractual Services	88,693	29,675	59,018
Materials and Supplies	8,760	6,537	2,223
<i>Total Expenditures</i>	<u>294,981</u>	<u>161,213</u>	<u>133,768</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(7,285)</u>	<u>34,263</u>	<u>41,548</u>
Other Financing Sources (Uses)			
Advances In	0	20,000	20,000
Advances Out	0	(20,000)	(20,000)
Transfers In	63,108	0	(63,108)
Transfers Out	(9,571)	0	9,571
<i>Total Other Financing Sources (Uses)</i>	<u>53,537</u>	<u>0</u>	<u>(53,537)</u>
<i>Net Change in Fund Balance</i>	<u>46,252</u>	<u>34,263</u>	<u>(11,989)</u>
Fund Balance Beginning of Year	81,257	81,257	0
Prior Year Encumbrances Appropriated	4,750	4,750	0
<i>Fund Balance End of Year</i>	<u>\$132,259</u>	<u>\$120,270</u>	<u>(\$11,989)</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, 2020

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$5,000	\$125	(\$4,875)
Expenditures			
Current:			
Public Safety			
Drug Law Enforcement			
Other	17,000	3,100	13,900
<i>Net Change in Fund Balance</i>	(12,000)	(2,975)	9,025
Fund Balance Beginning of Year	<u>22,092</u>	<u>22,092</u>	0
<i>Fund Balance End of Year</i>	<u><u>\$10,092</u></u>	<u><u>\$19,117</u></u>	<u><u>\$9,025</u></u>

Muskingum County, Ohio
 Schedule of Revenues, Expenditures, and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Indigent Guardianship Fund
 For the Year Ended December 31, 2020

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$12,000	\$10,470	(\$1,530)
Other	100	71	(29)
<i>Total Revenues</i>	<i>12,100</i>	<i>10,541</i>	<i>(1,559)</i>
Expenditures			
Current:			
Human Services			
Indigent Guardianship			
Contractual Services	12,100	11,730	370
<i>Net Change in Fund Balance</i>	<i>0</i>	<i>(1,189)</i>	<i>(1,189)</i>
Fund Balance Beginning of Year	2,161	2,161	0
<i>Fund Balance End of Year</i>	<i><u>\$2,161</u></i>	<i><u>\$972</u></i>	<i><u>(\$1,189)</u></i>

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, 2020

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$81,700	\$77,528	(\$4,172)
Contributions and Donations	9,300	0	(9,300)
<i>Total Revenues</i>	<i>91,000</i>	<i>77,528</i>	<i>(13,472)</i>
Expenditures			
Current:			
Public Safety			
Victim of Criminals			
Salaries and Wages	100,450	88,098	12,352
Fringe Benefits	14,560	12,166	2,394
Materials and Supplies	1,012	1,012	0
<i>Total Expenditures</i>	<i>116,022</i>	<i>101,276</i>	<i>14,746</i>
<i>Excess of Revenues Under Expenditures</i>	<i>(25,022)</i>	<i>(23,748)</i>	<i>1,274</i>
Other Financing Source			
Transfers In	30,410	33,336	2,926
<i>Net Change in Fund Balance</i>	<i>5,388</i>	<i>9,588</i>	<i>4,200</i>
Fund Balance Beginning of Year	9,634	9,634	0
<i>Fund Balance End of Year</i>	<i>\$15,022</i>	<i>\$19,222</i>	<i>\$4,200</i>

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, 2020

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$605,000	\$640,114	\$35,114
Contributions and Donations	80,000	80,000	0
Other	0	571	571
<i>Total Revenues</i>	<u>685,000</u>	<u>720,685</u>	<u>35,685</u>
Expenditures			
Current:			
Public Safety			
Sheriff Commissary			
Salaries and Wages	43,000	39,966	3,034
Fringe Benefits	18,000	13,022	4,978
Contractual Services	343,411	329,692	13,719
Materials and Supplies	329,303	300,930	28,373
Capital Outlay	71,000	24,700	46,300
<i>Total Expenditures</i>	<u>804,714</u>	<u>708,310</u>	<u>96,404</u>
<i>Net Change in Fund Balance</i>	(119,714)	12,375	132,089
Fund Balance Beginning of Year	112,657	112,657	0
Prior Year Encumbrances Appropriated	<u>21,714</u>	<u>21,714</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$14,657</u></u>	<u><u>\$146,746</u></u>	<u><u>\$132,089</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, 2020

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Contributions and Donations	\$10,000	\$14,287	\$4,287
Expenditures			
Current:			
Human Services			
Children Services			
Materials and Supplies	<u>19,400</u>	<u>9,366</u>	<u>10,034</u>
<i>Net Change in Fund Balance</i>	(9,400)	4,921	14,321
Fund Balance Beginning of Year	139,901	139,901	0
Prior Year Encumbrances Appropriated	<u>4,000</u>	<u>4,000</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$134,501</u></u>	<u><u>\$148,822</u></u>	<u><u>\$14,321</u></u>

Muskingum County, Ohio
 Schedule of Revenues, Expenditures, and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Mental Health Levy Fund
 For the Year Ended December 31, 2020

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$1,432,092	\$1,432,092	\$0
Intergovernmental	117,295	117,295	0
Payments in Lieu of Taxes	1,626	1,626	0
<i>Total Revenues</i>	<i>1,551,013</i>	<i>1,551,013</i>	<i>0</i>
Expenditures			
Intergovernmental			
Contractual Services	1,551,013	1,551,013	0
<i>Net Change in Fund Balance</i>	<i>0</i>	<i>0</i>	<i>0</i>
Fund Balance Beginning of Year	0	0	0
<i>Fund Balance End of Year</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>

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, 2020

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$575,000	\$606,856	\$31,856
Intergovernmental	50,000	42,241	(7,759)
Payments in Lieu of Taxes	2,500	813	(1,687)
Other	2,500	10,186	7,686
<i>Total Revenues</i>	<u>630,000</u>	<u>660,096</u>	<u>30,096</u>
Expenditures			
Current:			
Public Safety			
Sheriff Department			
Salaries and Wages	501,000	447,354	53,646
Fringe Benefits	268,500	225,694	42,806
Contractual Services	15,000	12,657	2,343
<i>Total Expenditures</i>	<u>784,500</u>	<u>685,705</u>	<u>98,795</u>
<i>Net Change in Fund Balance</i>	<u>(154,500)</u>	<u>(25,609)</u>	<u>128,891</u>
Fund Balance Beginning of Year	<u>416,064</u>	<u>416,064</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$261,564</u></u>	<u><u>\$390,455</u></u>	<u><u>\$128,891</u></u>

Muskingum County, Ohio
 Schedule of Revenues, Expenditures, and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 CARES Fund
 For the Year Ended December 31, 2020

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$4,771,832	\$4,771,832	\$0
Interest	2,000	564	(1,436)
Other	15,000	0	(15,000)
<i>Total Revenues</i>	<i>4,788,832</i>	<i>4,772,396</i>	<i>(16,436)</i>
Expenditures			
Current:			
General Government - Legislative and Executive			
Board of County Commissioners			
Salaries and Wages	7,257	7,257	0
Materials and Supplies	53,418	53,418	0
<i>Total Board of County Commissioners</i>	<i>60,675</i>	<i>60,675</i>	<i>0</i>
County Auditor			
Salaries and Wages	15,711	15,711	0
Materials and Supplies	26,106	26,106	0
<i>Total County Auditor</i>	<i>41,817</i>	<i>41,817</i>	<i>0</i>
County Treasurer			
Salaries and Wages	24,447	24,447	0
Materials and Supplies	1,352	1,352	0
<i>Total County Treasurer</i>	<i>25,799</i>	<i>25,799</i>	<i>0</i>
Prosecuting Attorney			
Salaries and Wages	68,009	68,009	0
Materials and Supplies	35,000	35,000	0
<i>Total Prosecuting Attorney</i>	<i>103,009</i>	<i>103,009</i>	<i>0</i>
Records Commission			
Salaries and Wages	2,697	2,697	0
Clerk of Courts Title			
Salaries and Wages	7,273	7,273	0
Materials and Supplies	3,119	3,119	0
<i>Total Clerk of Courts Title</i>	<i>10,392</i>	<i>10,392</i>	<i>0</i>
Board of Elections			
Salaries and Wages	1,193	1,193	0
Materials and Supplies	3,948	3,948	0
<i>Total Board of Elections</i>	<i>5,141</i>	<i>5,141</i>	<i>0</i>
Information Services			
Materials and Supplies	26,900	26,900	0
Maintenance and Operation			
Salaries and Wages	19,231	19,231	0
Materials and Supplies	28,891	28,891	0
<i>Total Maintenance and Operation</i>	<i>48,122</i>	<i>48,122</i>	<i>0</i>
Recorder			
Salaries and Wages	6,204	6,204	0
Fleet Garage			
Salaries and Wages	2,111	2,111	0
<i>Total General Government - Legislative and Executive</i>	<i>332,867</i>	<i>332,867</i>	<i>0</i>

(continued)

Muskingum County, Ohio
 Schedule of Revenues, Expenditures, and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 CARES Fund (Continued)
 For the Year Ended December 31, 2020

	Final Budget	Actual	Variance Positive (Negative)
General Government - Judicial			
Domestic Relations Court			
Salaries and Wages	\$40,815	\$40,815	\$0
Materials and Supplies	2,955	2,955	0
<i>Total Domestic Relations Court</i>	<i>43,770</i>	<i>43,770</i>	<i>0</i>
Common Pleas Court			
Materials and Supplies	89	89	0
Adult Probation			
Materials and Supplies	773	773	0
Juvenile Court			
Salaries and Wages	46,816	46,816	0
Materials and Supplies	5,702	5,702	0
<i>Total Juvenile Court</i>	<i>52,518</i>	<i>52,518</i>	<i>0</i>
Juvenile Probation			
Salaries and Wages	48,844	48,844	0
Detention Home			
Salaries and Wages	76,845	76,845	0
Materials and Supplies	5,797	5,797	0
<i>Total Detention Home</i>	<i>82,642</i>	<i>82,642</i>	<i>0</i>
Probate Court			
Salaries and Wages	21,780	21,780	0
Materials and Supplies	887	887	0
<i>Total Probate Court</i>	<i>22,667</i>	<i>22,667</i>	<i>0</i>
Clerk of Courts			
Salaries and Wages	27,429	27,429	0
Materials and Supplies	353	353	0
<i>Total Clerk of Courts</i>	<i>27,782</i>	<i>27,782</i>	<i>0</i>
County Court			
Salaries and Wages	43,367	43,367	0
Materials and Supplies	954	954	0
<i>Total County Court</i>	<i>44,321</i>	<i>44,321</i>	<i>0</i>
Municipal Court			
Salaries and Wages	1,362	1,362	0
Law Library			
Salaries and Wages	520	520	0
<i>Total General Government - Judicial</i>	<i>325,288</i>	<i>325,288</i>	<i>0</i>

(continued)

Muskingum County, Ohio
 Schedule of Revenues, Expenditures, and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 CARES Fund (Continued)
 For the Year Ended December 31, 2020

	Final Budget	Actual	Variance Positive (Negative)
Public Safety			
Coroner's Office			
Salaries and Wages	\$67	\$67	\$0
Miscellaneous Federal Grants			
Salaries and Wages	4,245	4,245	0
Materials and Supplies	187,772	187,772	0
<i>Total Miscellaneous Federal Grants</i>	<i>192,017</i>	<i>192,017</i>	<i>0</i>
Home Detention (Electronic Monitor)			
Salaries and Wages	4,728	4,728	0
Sheriff			
Salaries and Wages	1,004,830	1,004,830	0
Materials and Supplies	36,331	26,820	9,511
<i>Total Sheriff</i>	<i>1,041,161</i>	<i>1,031,650</i>	<i>9,511</i>
Sheriff Commissary			
Materials and Supplies	6,015	6,015	0
Sheriff Levy			
Salaries and Wages	3,746	3,746	0
Victim of Criminals			
Salaries and Wages	11,758	11,758	0
Building Regulation			
Salaries and Wages	3,530	3,530	0
Materials and Supplies	1,325	1,325	0
<i>Total Building Regulation</i>	<i>4,855</i>	<i>4,855</i>	<i>0</i>
Specialized Probation			
Salaries and Wages	21,152	21,152	0
<i>Total Public Safety</i>	<i>1,285,499</i>	<i>1,275,988</i>	<i>9,511</i>
Public Works			
Utilities Department			
Salaries and Wages	8,681	8,681	0
Materials and Supplies	4,366	4,366	0
<i>Total Utilities Department</i>	<i>13,047</i>	<i>13,047</i>	<i>0</i>
Engineer			
Salaries and Wages	107,957	107,957	0
Materials and Supplies	2,688	2,688	0
<i>Total Engineer</i>	<i>110,645</i>	<i>110,645</i>	<i>0</i>
Planning Commission			
Salaries and Wages	701	701	0
Block Grants			
Salaries and Wages	932	932	0
<i>Total Public Works</i>	<i>125,325</i>	<i>125,325</i>	<i>0</i>

(continued)

Muskingum County, Ohio
 Schedule of Revenues, Expenditures, and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 CARES Fund (Continued)
 For the Year Ended December 31, 2020

	Final Budget	Actual	Variance Positive (Negative)
Health			
Board of County Commissioners			
Salaries and Wages	\$3,006	\$3,006	\$0
Contractual Services	2,457,690	2,457,690	0
<i>Total Board of County Commissioners</i>	<u>2,460,696</u>	<u>2,460,696</u>	0
Tuberculosis Clinic			
Salaries and Wages	13,612	13,612	0
<i>Total Health</i>	<u>2,474,308</u>	<u>2,474,308</u>	0
Human Services			
Starlight School Levy			
Salaries and Wages	53,515	53,515	0
Materials and Supplies	38,785	31,860	6,925
<i>Total Starlight School Levy</i>	<u>92,300</u>	<u>85,375</u>	6,925
Children Services Levy			
Salaries and Wages	10,750	10,750	0
Materials and Supplies	101,501	101,501	0
<i>Total Children Services Levy</i>	<u>112,251</u>	<u>112,251</u>	0
Senior Citizens Levy			
Salaries and Wages	17,829	17,829	0
Materials and Supplies	21,737	21,737	0
<i>Total Senior Citizens Levy</i>	<u>39,566</u>	<u>39,566</u>	0
Veterans Services			
Materials and Supplies	1,428	1,428	0
<i>Total Human Services</i>	<u>245,545</u>	<u>238,620</u>	6,925
<i>Total Expenditures</i>	<u>4,788,832</u>	<u>4,772,396</u>	16,436
<i>Net Change in Fund Balance</i>	<u>0</u>	<u>0</u>	0
Fund Balance Beginning of Year	<u>0</u>	<u>0</u>	0
Fund Balance End of Year	<u>0</u>	<u>0</u>	0

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, 2020

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$104,900	\$87,810	(\$17,090)
Other	100	230	130
<i>Total Revenues</i>	<u>105,000</u>	<u>88,040</u>	<u>(16,960)</u>
Expenditures			
Current:			
Judicial			
Law Library			
Salaries and Wages	6,760	6,240	520
Fringe Benefits	1,146	1,129	17
Contractual Services	179,567	102,995	76,572
Materials and Supplies	70	0	70
<i>Total Expenditures</i>	<u>187,543</u>	<u>110,364</u>	<u>77,179</u>
<i>Net Change in Fund Balance</i>	<u>(82,543)</u>	<u>(22,324)</u>	<u>60,219</u>
Fund Balance Beginning of Year	78,667	78,667	0
Prior Year Encumbrances Appropriated	<u>82,543</u>	<u>82,543</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$78,667</u></u>	<u><u>\$138,886</u></u>	<u><u>\$60,219</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, 2020

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
<i>Total Revenues</i>	\$0	\$0	\$0
Expenditures			
<i>Total Expenditures</i>	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0
Fund Balance Beginning of Year	<u>19,191</u>	<u>19,191</u>	0
<i>Fund Balance End of Year</i>	<u>\$19,191</u>	<u>\$19,191</u>	<u>\$0</u>

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, 2020

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$88,000	\$118,023	\$30,023
Other	0	1,089	1,089
<i>Total Revenues</i>	<u>88,000</u>	<u>119,112</u>	<u>31,112</u>
Expenditures			
Current:			
Public Safety			
Sheriff			
Salaries and Wages	32,000	30,864	1,136
Fringe Benefits	14,000	11,951	2,049
Contractual Services	47,500	40,621	6,879
Materials and Supplies	11,000	9,930	1,070
<i>Total Expenditures</i>	<u>104,500</u>	<u>93,366</u>	<u>11,134</u>
<i>Net Change in Fund Balance</i>	<u>(16,500)</u>	<u>25,746</u>	<u>42,246</u>
Fund Balance Beginning of Year	<u>16,856</u>	<u>16,856</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$356</u>	<u>\$42,602</u>	<u>\$42,246</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, 2020

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$177,000	\$168,855	(\$8,145)
Other	0	2,733	2,733
<i>Total Revenues</i>	<u>177,000</u>	<u>171,588</u>	<u>(5,412)</u>
Expenditures			
Current:			
Public Safety			
911 Wireless Fund			
Salaries and Wages	58,000	55,915	2,085
Fringe Benefits	27,000	24,965	2,035
Contractual Services	92,687	33,429	59,258
<i>Total Expenditures</i>	<u>177,687</u>	<u>114,309</u>	<u>63,378</u>
<i>Net Change in Fund Balance</i>	<u>(687)</u>	<u>57,279</u>	<u>57,966</u>
Fund Balance Beginning of Year	255,049	255,049	0
Prior Year Encumbrances Appropriated	<u>687</u>	<u>687</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$255,049</u></u>	<u><u>\$313,015</u></u>	<u><u>\$57,966</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, 2020

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$10,000	\$0	(\$10,000)
Expenditures			
Current:			
Public Safety			
Sheriff Levy			
Contractual Services	<u>35,000</u>	<u>2,160</u>	<u>32,840</u>
<i>Net Change in Fund Balance</i>	<i>(25,000)</i>	<i>(2,160)</i>	<i>22,840</i>
Fund Balance Beginning of Year	<u>47,345</u>	<u>47,345</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<i><u>\$22,345</u></i>	<i><u>\$45,185</u></i>	<i><u>\$22,840</u></i>

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, 2020

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$0	\$726	\$726
Payment in Lieu of Taxes	<u>91,000</u>	<u>91,866</u>	<u>866</u>
<i>Total Revenues</i>	<u>91,000</u>	<u>92,592</u>	<u>1,592</u>
Expenditures			
Debt Service:			
Principal Retirement	45,200	45,200	0
Interest and Fiscal Charges	<u>8,198</u>	<u>8,198</u>	<u>0</u>
<i>Total Expenditures</i>	<u>53,398</u>	<u>53,398</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	37,602	39,194	1,592
Fund Balance Beginning of Year	<u>198,590</u>	<u>198,590</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$236,192</u></u>	<u><u>\$237,784</u></u>	<u><u>\$1,592</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, 2020

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Lodging Taxes	\$300,000	\$215,747	(\$84,253)
Expenditures			
Current:			
Community and Economic Development			
Lodging Excise Tax			
Contractual Services	<u>300,000</u>	<u>179,217</u>	<u>120,783</u>
<i>Net Change in Fund Balance</i>	0	36,530	36,530
Fund Balance Beginning of Year	<u>28,292</u>	<u>28,292</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$28,292</u></u>	<u><u>\$64,822</u></u>	<u><u>\$36,530</u></u>

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 rents 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, 2020

	Debt Service	Special Assessment Debt Service	Total Nonmajor Debt Service Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$162,768	\$26,565	\$189,333
Receivables:			
Special Assessments	0	122,785	122,785
Loans	<u>48,229</u>	<u>0</u>	<u>48,229</u>
<i>Total Assets</i>	<u><u>\$210,997</u></u>	<u><u>\$149,350</u></u>	<u><u>\$360,347</u></u>
Deferred Inflows of Resources			
Unavailable Revenue	\$0	\$122,785	\$122,785
Fund Balances			
Restricted to Debt Service	<u>210,997</u>	<u>26,565</u>	<u>237,562</u>
<i>Total Deferred Inflows of Resources and Fund Balances</i>	<u><u>\$210,997</u></u>	<u><u>\$149,350</u></u>	<u><u>\$360,347</u></u>

Muskingum County, Ohio
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Nonmajor Debt Service Funds
 For the Year Ended December 31, 2020

	Debt Service	Special Assessment Debt Service	Total Nonmajor Debt Service Funds
Revenues			
Special Assessments	\$0	\$21,733	\$21,733
Interest	293	630	923
Rent	<u>18,103</u>	0	<u>18,103</u>
<i>Total Revenues</i>	<u>18,396</u>	<u>22,363</u>	<u>40,759</u>
Expenditures			
Intergovernmental	30,000	0	30,000
Debt Service:			
Principal Retirement	256,070	22,659	278,729
Interest and Fiscal Charges	<u>36,307</u>	<u>7,596</u>	<u>43,903</u>
<i>Total Expenditures</i>	<u>322,377</u>	<u>30,255</u>	<u>352,632</u>
<i>Excess of Revenues Under Expenditures</i>	(303,981)	(7,892)	(311,873)
Other Financing Source			
Transfers In	<u>203,608</u>	10,900	<u>214,508</u>
<i>Net Change in Fund Balances</i>	(100,373)	3,008	(97,365)
Fund Balances Beginning of Year	<u>311,370</u>	<u>23,557</u>	<u>334,927</u>
<i>Fund Balances End of Year</i>	<u>\$210,997</u>	<u>\$26,565</u>	<u>\$237,562</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, 2020

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$0	\$293	\$293
Rent	<u>17,477</u>	<u>18,103</u>	<u>626</u>
<i>Total Revenues</i>	<u>17,477</u>	<u>18,396</u>	<u>919</u>
Expenditures			
Debt Service:			
Principal Retirement	256,070	256,070	0
Interest and Fiscal Charges	<u>36,307</u>	<u>36,307</u>	<u>0</u>
<i>Total Expenditures</i>	<u>292,377</u>	<u>292,377</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(274,900)	(273,981)	919
Other Financing Source			
Transfers In	<u>203,901</u>	<u>203,608</u>	<u>(293)</u>
<i>Net Change in Fund Balance</i>	(70,999)	(70,373)	626
Fund Balance Beginning of Year	<u>233,141</u>	<u>233,141</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$162,142</u>	<u>\$162,768</u>	<u>\$626</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, 2020

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Special Assessments	\$20,037	\$21,733	\$1,696
Interest	0	630	630
<i>Total Revenues</i>	<u>20,037</u>	<u>22,363</u>	<u>2,326</u>
Expenditures			
Debt Service:			
Principal Retirement	22,659	22,659	0
Interest and Fiscal Charges	7,596	7,596	0
<i>Total Expenditures</i>	<u>30,255</u>	<u>30,255</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(10,218)</u>	<u>(7,892)</u>	<u>2,326</u>
Other Financing Source			
Transfers In	10,218	10,900	682
<i>Net Change in Fund Balance</i>	<u>0</u>	<u>3,008</u>	<u>3,008</u>
Fund Balance Beginning of Year	23,557	23,557	0
<i>Fund Balance End of Year</i>	<u>\$23,557</u>	<u>\$26,565</u>	<u>\$3,008</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 contributions and donations 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, 2020

	Highway	Kennel Building	Starlight Permanent Improvements	North 7th Street Renovations	Total Nonmajor Capital Projects Funds
Assets					
Equity in Pooled Cash and Cash Equivalents	\$57,378	\$480,823	\$783,142	\$593,956	\$1,915,299
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents	0	26,973	0	63,091	90,064
<i>Total Assets</i>	\$57,378	\$507,796	\$783,142	\$657,047	\$2,005,363
Liabilities					
Contracts Payable	\$0	\$82,420	\$0	\$558,794	\$641,214
Retainage Payable	0	26,973	0	63,091	90,064
<i>Total Liabilities</i>	0	109,393	0	621,885	731,278
Fund Balances					
Restricted to Roads and Bridges	57,378	0	0	0	57,378
Restricted to Capital Projects	0	398,403	783,142	35,162	1,216,707
<i>Total Fund Balances</i>	57,378	398,403	783,142	35,162	1,274,085
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</i>	\$57,378	\$507,796	\$783,142	\$657,047	\$2,005,363

Muskingum County, Ohio
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Nonmajor Capital Projects Funds
 For the Year Ended December 31, 2020

	Issue II	Highway	Kennel Building	Starlight Permanent Improvements	North 7th Street Renovations	Total Nonmajor Capital Projects Funds
Revenues						
Intergovernmental Contributions and Donations	\$731,144	\$1,541,734	\$0	\$0	\$348,087	\$2,620,965
<i>Total Revenues</i>	<u>731,144</u>	<u>1,541,734</u>	<u>256</u>	<u>18,511</u>	<u>348,087</u>	<u>2,639,732</u>
Expenditures						
Current:						
Public Works	1,088,029	1,118,631	0	0	0	2,206,660
Human Services	0	0	0	92,570	0	92,570
Capital Outlay	0	0	271,546	0	2,834,589	3,106,135
Intergovernmental	88,642	0	0	0	0	88,642
<i>Total Expenditures</i>	<u>1,176,671</u>	<u>1,118,631</u>	<u>271,546</u>	<u>92,570</u>	<u>2,834,589</u>	<u>5,494,007</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(445,527)</u>	<u>423,103</u>	<u>(271,290)</u>	<u>(74,059)</u>	<u>(2,486,502)</u>	<u>(2,854,275)</u>
Other Financing Sources						
State Infrastructure Bank Loan Issued	0	685,434	0	0	0	685,434
OPWC Loans Issued	91,277	0	0	0	0	91,277
Transfers In	354,250	2,000	650,000	0	0	1,006,250
<i>Total Other Financing Sources</i>	<u>445,527</u>	<u>687,434</u>	<u>650,000</u>	<u>0</u>	<u>0</u>	<u>1,782,961</u>
<i>Net Change in Fund Balances</i>	<u>0</u>	<u>1,110,537</u>	<u>378,710</u>	<u>(74,059)</u>	<u>(2,486,502)</u>	<u>(1,071,314)</u>
Fund Balances (Deficit) Beginning of Year	<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>
<i>Fund Balances End of Year</i>	<u><u>\$0</u></u>	<u><u>\$57,378</u></u>	<u><u>\$398,403</u></u>	<u><u>\$783,142</u></u>	<u><u>\$35,162</u></u>	<u><u>\$1,274,085</u></u>

Muskingum County, Ohio
 Schedule of Revenues, Expenditures, and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Issue II Fund
 For the Year Ended December 31, 2020

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	<u>\$741,223</u>	<u>\$731,144</u>	<u>(\$10,079)</u>
Expenditures			
Current:			
Public Works			
Issue II			
Capital Outlay	1,133,000	1,088,029	44,971
Intergovernmental			
Contractual Services	<u>89,500</u>	<u>88,642</u>	<u>858</u>
<i>Total Expenditures</i>	<u>1,222,500</u>	<u>1,176,671</u>	<u>45,829</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(481,277)</u>	<u>(445,527)</u>	<u>35,750</u>
Other Financing Sources			
OPWC Loans Issued	91,277	91,277	0
Transfers In	<u>390,000</u>	<u>354,250</u>	<u>(35,750)</u>
<i>Total Other Financing Sources</i>	<u>481,277</u>	<u>445,527</u>	<u>(35,750)</u>
<i>Net Change in Fund Balance</i>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Muskingum County, Ohio
 Schedule of Revenues, Expenditures, and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Highway Fund
 For the Year Ended December 31, 2020

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$36,249	\$1,541,734	\$1,505,485
Expenditures			
Current:			
Public Works			
Highway			
Contractual Services	5,796	0	5,796
Capital Outlay	197,084	2,389,857	(2,192,773)
	<u>202,880</u>	<u>2,389,857</u>	<u>(2,186,977)</u>
<i>Total Expenditures</i>			
	<u>(166,631)</u>	<u>(848,123)</u>	<u>(681,492)</u>
Excess of Revenues Under Expenditures			
Other Financing Sources			
State Infrastructure Bank Loan Issued	0	685,434	685,434
Transfers In	5,864	2,000	(3,864)
	<u>5,864</u>	<u>687,434</u>	<u>681,570</u>
<i>Net Change in Fund Balance</i>			
	<u>(160,767)</u>	<u>(160,689)</u>	<u>78</u>
Fund Balance (Deficit) Beginning of Year	(513)	(513)	0
Prior Year Encumbrances Appropriated	161,482	161,482	0
<i>Fund Balance End of Year</i>	<u>\$202</u>	<u>\$280</u>	<u>\$78</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, 2020

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Contributions and Donations	\$1,000	\$256	(\$744)
Expenditures			
Capital Outlay			
Dog and Kennel			
Capital Outlay	650,000	612,127	37,873
<i>Excess of Revenues Under Expenditures</i>	<i>(649,000)</i>	<i>(611,871)</i>	<i>37,129</i>
Other Financing Source			
Transfers In	650,000	650,000	0
<i>Net Change in Fund Balance</i>	<i>1,000</i>	<i>38,129</i>	<i>37,129</i>
Fund Balance Beginning of Year	19,693	19,693	0
<i>Fund Balance End of Year</i>	<i><u>\$20,693</u></i>	<i><u>\$57,822</u></i>	<i><u>\$37,129</u></i>

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, 2020

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Contributions and Donations	\$0	\$18,511	\$18,511
Expenditures			
Current:			
Human Services			
Starlight Permanent Improvements			
Contractual Services	475,000	92,570	382,430
<i>Net Change in Fund Balance</i>	<i>(475,000)</i>	<i>(74,059)</i>	<i>400,941</i>
Fund Balance Beginning of Year	857,201	857,201	0
<i>Fund Balance End of Year</i>	<i><u>\$382,201</u></i>	<i><u>\$783,142</u></i>	<i><u>\$400,941</u></i>

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, 2020

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$350,000	\$348,087	(\$1,913)
Expenditures			
Capital Outlay			
Health Department Building Renovation			
Capital Outlay	<u>3,310,957</u>	<u>3,309,044</u>	<u>1,913</u>
<i>Net Change in Fund Balance</i>	<i>(2,960,957)</i>	<i>(2,960,957)</i>	<i>0</i>
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>2,960,957</u>	<u>2,960,957</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<i><u>\$0</u></i>	<i><u>\$0</u></i>	<i><u>\$0</u></i>

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, 2020

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$4,651,868	\$4,459,600	(\$192,268)
Tap-In Fees	310,000	341,350	31,350
Proceeds from OWDA Loans	2,000,000	0	(2,000,000)
Interest	0	2,433	2,433
Other	66,176	68,072	1,896
<i>Total Revenues</i>	<i>7,028,044</i>	<i>4,871,455</i>	<i>(2,156,589)</i>
Expenses			
Personal Services	698,989	580,169	118,820
Contractual Services	5,806,813	2,781,283	3,025,530
Materials and Supplies	279,685	185,267	94,418
Capital Outlay	247,990	217,885	30,105
Other Operating Expenses	212,821	181,879	30,942
Debt Service:			
Principal Retirement	1,450,025	1,403,685	46,340
Interest and Fiscal Charges	546,046	529,025	17,021
<i>Total Expenses</i>	<i>9,242,369</i>	<i>5,879,193</i>	<i>3,363,176</i>
<i>Excess of Revenues Under Expenses</i>	<i>(2,214,325)</i>	<i>(1,007,738)</i>	<i>1,206,587</i>
Transfers In	1,048,576	0	(1,048,576)
Transfers Out	(69,723)	(5,967)	63,756
<i>Net Change in Fund Equity</i>	<i>(1,235,472)</i>	<i>(1,013,705)</i>	<i>221,767</i>
Fund Equity Beginning of Year	4,075,139	4,075,139	0
Prior Year Encumbrances Appropriated	197,832	197,832	0
<i>Fund Equity End of Year</i>	<i>\$3,037,499</i>	<i>\$3,259,266</i>	<i>\$221,767</i>

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, 2020

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$4,258,900	\$4,481,539	\$222,639
Tap-In Fees	140,000	161,722	21,722
Grants	1,670,500	1,194,750	(475,750)
Utility Deposits Received	18,000	12,975	(5,025)
Proceeds from OWDA Loans	4,752,000	3,157,914	(1,594,086)
Other	98,858	43,001	(55,857)
Other Non-Operating Revenues	<u>34,000</u>	<u>21,998</u>	<u>(12,002)</u>
<i>Total Revenues</i>	<u>10,972,258</u>	<u>9,073,899</u>	<u>(1,898,359)</u>
Expenses			
Personal Services	1,208,108	1,117,982	90,126
Contractual Services	6,811,096	5,615,152	1,195,944
Materials and Supplies	569,414	526,019	43,395
Capital Outlay	218,201	105,542	112,659
Other Operating Expenses	217,309	217,309	0
Utility Deposits Returned	3,082	1,872	1,210
Utility Deposits Applied	20,093	10,953	9,140
Debt Service:			
Principal Retirement	2,167,300	2,156,537	10,763
Interest and Fiscal Charges	<u>225,042</u>	<u>161,241</u>	<u>63,801</u>
<i>Total Expenses</i>	<u>11,439,645</u>	<u>9,912,607</u>	<u>1,527,038</u>
<i>Excess of Revenues Under Expenses</i>	(467,387)	(838,708)	(371,321)
Transfers Out	(176,971)	0	176,971
Transfers In	<u>1,514,179</u>	<u>0</u>	<u>(1,514,179)</u>
<i>Net Change in Fund Equity</i>	869,821	(838,708)	(1,708,529)
Fund Equity Beginning of Year	5,074,925	5,074,925	0
Prior Year Encumbrances Appropriated	<u>132,801</u>	<u>132,801</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$6,077,547</u>	<u>\$4,369,018</u>	<u>(\$1,708,529)</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, 2020

	Self-Insurance Health	Self-Insurance Workers' Compensation	Totals
Assets			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$8,910,595	\$1,849,872	\$10,760,467
Receivables:			
Accounts	<u>9,333</u>	0	<u>9,333</u>
<i>Total Assets</i>	<u>8,919,928</u>	<u>1,849,872</u>	<u>10,769,800</u>
Liabilities			
Current Liabilities:			
Intergovernmental Payable	0	6,954	6,954
Claims Payable	<u>953,104</u>	0	<u>953,104</u>
<i>Total Liabilities</i>	<u>953,104</u>	<u>6,954</u>	<u>960,058</u>
Net Position			
Unrestricted	<u><u>\$7,966,824</u></u>	<u><u>\$1,842,918</u></u>	<u><u>\$9,809,742</u></u>

Muskingum County, Ohio
 Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
 Internal Service Funds
 For the Year Ended December 31, 2020

	Self-Insurance Health	Self-Insurance Workers' Compensation	Totals
Operating Revenues			
Charges for Services	<u>\$10,901,207</u>	<u>\$0</u>	<u>\$10,901,207</u>
Operating Expenses			
Contractual Services	1,654,133	0	1,654,133
Claims	<u>7,029,400</u>	<u>11,670</u>	<u>7,041,070</u>
<i>Total Operating Expenses</i>	<u>8,683,533</u>	<u>11,670</u>	<u>8,695,203</u>
<i>Change in Net Position</i>	2,217,674	(11,670)	2,206,004
Net Position Beginning of Year	<u>5,749,150</u>	<u>1,854,588</u>	<u>7,603,738</u>
<i>Net Position End of Year</i>	<u><u>\$7,966,824</u></u>	<u><u>\$1,842,918</u></u>	<u><u>\$9,809,742</u></u>

Muskingum County, Ohio
 Combining Statement of Cash Flows
 Internal Service Funds
 For the Year Ended December 31, 2020

	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	\$10,902,004	\$0	\$10,902,004
Cash Payments for Goods and Services	(1,654,133)	0	(1,654,133)
Cash Payments for Claims	(7,057,057)	(5,368)	(7,062,425)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>2,190,814</u>	<u>(5,368)</u>	<u>2,185,446</u>
Cash and Cash Equivalents Beginning of Year	6,719,781	1,855,240	8,575,021
<i>Cash and Cash Equivalents End of Year</i>	<u>\$8,910,595</u>	<u>\$1,849,872</u>	<u>\$10,760,467</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities			
Operating Income (Loss)	\$2,217,674	(\$11,670)	\$2,206,004
Changes in Assets:			
Decrease in Accounts Receivable	210,367	0	210,367
Changes in Liabilities:			
Increase in Intergovernmental Payable	0	6,302	6,302
Decrease in Claims Payable	(237,227)	0	(237,227)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$2,190,814</u>	<u>(5,368)</u>	<u>\$2,185,446</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, 2020

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	<u>\$11,527,000</u>	<u>\$10,902,004</u>	<u>(\$624,996)</u>
Expenses			
Contractual Services	2,003,274	1,654,133	349,141
Claims	<u>10,456,793</u>	<u>9,969,545</u>	<u>487,248</u>
<i>Total Expenses</i>	<u>12,460,067</u>	<u>11,623,678</u>	<u>836,389</u>
<i>Net Change in Fund Equity</i>	(933,067)	(721,674)	211,393
Fund Equity Beginning of Year	5,804,214	5,804,214	0
Prior Year Encumbrances Appropriated	<u>915,567</u>	<u>915,567</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$5,786,714</u></u>	<u><u>\$5,998,107</u></u>	<u><u>\$211,393</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, 2020

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
<i>Total Revenues</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenses			
Claims	<u>605,000</u>	<u>5,368</u>	<u>599,632</u>
<i>Net Change in Fund Equity</i>	<u>(605,000)</u>	<u>(5,368)</u>	<u>599,632</u>
Fund Equity Beginning of Year	<u>1,855,240</u>	<u>1,855,240</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$1,250,240</u>	<u>\$1,849,872</u>	<u>\$599,632</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.

CARES Fund - To account for federal revenue received from the Coronavirus Aid, Relief, and Economic Security (CARES) Act to distribute to other local governments to address the impact of the COVID-19 pandemic on their entities, for which the County has no administrative or direct financial involvement.

Muskingum County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2020

	Health	ADAMH	Other Fiscal Agent	Miscellaneous Judicial, Public Safety, and Human Services
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,979,642	\$10,137,943	\$1,564,961	\$0
Cash and Cash Equivalents in Segregated Accounts	0	0	0	1,581,494
Receivables:				
Intergovernmental	0	0	0	0
Accounts	0	0	0	593,426
Property Taxes	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0
<i>Total Assets</i>	<u>4,979,642</u>	<u>10,137,943</u>	<u>1,564,961</u>	<u>2,174,920</u>
Liabilities				
Intergovernmental Payable	41,303	5,037	5,081	660,595
Other Liabilities	29,473	3,594	3,626	0
<i>Total Liabilities</i>	<u>70,776</u>	<u>8,631</u>	<u>8,707</u>	<u>660,595</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	\$4,908,866	\$10,129,312	\$1,556,254	\$1,514,325

Undivided Tax	Undivided State Monies	Other Custodial	Total
\$2,445,542	\$0	\$198,581	\$19,326,669
0	0	0	1,581,494
0	4,131,980	0	4,131,980
3,843,346	0	0	4,436,772
86,089,568	0	0	86,089,568
784,589	0	0	784,589
<u>93,163,045</u>	<u>4,131,980</u>	<u>198,581</u>	<u>116,351,072</u>
2,445,542	4,131,980	198,581	7,488,119
0	0	0	36,693
<u>2,445,542</u>	<u>4,131,980</u>	<u>198,581</u>	<u>7,524,812</u>
77,955,688	0	0	77,955,688
784,589	0	0	784,589
<u>78,740,277</u>	<u>0</u>	<u>0</u>	<u>78,740,277</u>
<u>\$11,977,226</u>	<u>\$0</u>	<u>\$0</u>	<u>\$30,085,983</u>

Muskingum County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2020

	<u>Health</u>	<u>ADAMH</u>	<u>Other Fiscal Agent</u>	<u>Miscellaneous Judicial, Public Safety, and Human Services</u>
Additions				
Intergovernmental	\$0	\$0	\$0	\$0
Amounts Received As Fiscal Agent	7,128,164	10,426,452	4,297,300	0
Licenses, Permits, and Fees for Other Governments	0	0	0	12,028,059
Fines and Forfeitures for Other Governments	0	0	0	2,131,279
Property Tax Collections for Other Governments	0	0	0	0
Sheriff Sale Collections for Individuals, Organizations, and Other Governments	0	0	0	1,229,778
Amounts Received for Others	0	0	0	253,649
<i>Total Additions</i>	<u>7,128,164</u>	<u>10,426,452</u>	<u>4,297,300</u>	<u>15,642,765</u>
Deductions				
Distributions to the State of Ohio	0	0	0	87,055
Distributions as Fiscal Agent	6,901,042	9,339,665	4,218,787	0
Licenses, Permits, and Fees Distributions to Other Governments	0	0	0	12,027,905
Fines and Forfeitures Distributions to Other Governments	0	0	0	3,061,827
Distributions of State Funds to Other Governments	0	0	0	0
Distributions of Federal Funds to Other Governments	0	0	0	0
Property Tax Distributions to Other Governments	0	0	0	0
Distributions to Individuals	0	0	0	158,714
<i>Total Deductions</i>	<u>6,901,042</u>	<u>9,339,665</u>	<u>4,218,787</u>	<u>15,335,501</u>
<i>Change in Net Position</i>	<i>227,122</i>	<i>1,086,787</i>	<i>78,513</i>	<i>307,264</i>
Net Position Beginning of Year	<u>4,681,744</u>	<u>9,042,525</u>	<u>1,477,741</u>	<u>1,207,061</u>
<i>Net Position End of Year</i>	<i><u>\$4,908,866</u></i>	<i><u>\$10,129,312</u></i>	<i><u>\$1,556,254</u></i>	<i><u>\$1,514,325</u></i>

Undivided Tax	Undivided State Monies	Other Custodial	CARES	Total
\$141,380	\$8,258,313	\$152,278	\$5,087,116	\$13,639,087
0	0	0	0	21,851,916
271,487	0	484,538	0	12,784,084
0	0	50	0	2,131,329
79,402,169	0	0	0	79,402,169
0	0	0	0	1,229,778
0	0	0	0	253,649
79,815,036	8,258,313	636,866	5,087,116	131,292,012
0	0	0	0	87,055
0	0	0	0	20,459,494
759,603	0	484,537	0	13,272,045
0	0	152,329	0	3,214,156
20,744	8,258,313	0	0	8,279,057
0	0	0	5,087,116	5,087,116
80,241,302	0	0	0	80,241,302
21,514	0	0	0	180,228
81,043,163	8,258,313	636,866	5,087,116	130,820,453
(1,228,127)	0	0	0	471,559
13,205,353	0	0	0	29,614,424
\$11,977,226	\$0	\$0	\$0	\$30,085,983

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STATISTICAL SECTION

Statistical Section

This part of Muskingum County, Ohio's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

<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-35
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-36 - S-45
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-46 - S-47
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-49 - S-63

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)

	2020	2019 (1)	2018 (1)	2017 (1)	2016 (1)
Governmental Activities					
Net Investment in Capital Assets	\$124,715,495	\$118,780,083	\$100,374,915	\$99,035,472	\$94,595,155
Restricted:					
Capital Projects	2,005,363	5,115,075	943,798	1,007,048	944,613
Debt Service	166,971	264,956	332,990	432,326	492,174
Road and Bridge Projects	4,131,573	3,662,239	3,507,415	3,654,153	3,620,504
County Home Program	0	0	0	0	0
Starlight School Program	11,633,278	14,071,668	20,058,548	23,539,243	26,758,146
Children Services Program	4,506,875	3,435,792	4,165,391	5,078,989	6,122,224
Public Assistance Program	559,391	773,069	697,382	881,139	620,267
Tuberculosis Clinic Program	1,850,718	1,701,901	1,638,498	1,584,755	1,478,734
Court Corrections	2,703,523	3,154,862	2,873,080	2,492,981	2,276,451
Community Development Program	717,372	499,899	661,605	32,415	681,843
Real Estate Assessment	2,767,157	2,503,556	2,128,038	2,070,697	2,215,435
Delinquent Real Estate Tax and Collection	660,796	548,768	538,835	523,392	524,427
Mental Health Program	251,210	257,542	266,214	282,505	279,164
Law Enforcement and Public Safety	3,421,266	1,227,408	897,220	399,579	355,946
Emergency 911	174,083	255,435	192,250	197,406	308,799
Senior Services	377,401	359,273	421,401	514,350	577,381
Other Purposes	2,194,328	1,838,042	1,725,173	2,346,097	2,350,047
Unrestricted (Deficit)	(33,992,649)	(36,416,028)	(27,306,420)	(26,154,905)	(1,672,915)
<i>Total Governmental Activities Net Position</i>	<i>128,844,151</i>	<i>122,033,540</i>	<i>114,116,333</i>	<i>117,917,642</i>	<i>142,528,395</i>
Business-Type-Activities					
Net Investment in Capital Assets	61,737,481	57,014,531	56,576,666	51,884,545	50,622,266
Restricted for Debt Service	0	0	0	0	0
Unrestricted	3,892,052	4,209,613	3,588,340	3,828,692	3,624,544
<i>Total Business-Type Activities Net Position</i>	<i>65,629,533</i>	<i>61,224,144</i>	<i>60,165,006</i>	<i>55,713,237</i>	<i>54,246,810</i>
Primary Government					
Net Investment in Capital Assets	186,452,976	175,794,614	156,951,581	150,920,017	145,217,421
Restricted (5)	38,121,305	39,669,485	41,047,838	45,037,075	49,606,155
Unrestricted (Deficit) (3) (4) (5) (6)	(30,100,597)	(32,206,415)	(23,718,080)	(22,326,213)	1,951,629
<i>Total Primary Government Net Position</i>	<i>\$194,473,684</i>	<i>\$183,257,684</i>	<i>\$174,281,339</i>	<i>\$173,630,879</i>	<i>\$196,775,205</i>

(1) Restated net position.

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

(3) GASB Statement No. 68 implemented for 2015 and restated Unrestricted Net Position in 2014.

(4) GASB Statement No. 75 implemented for 2018 and restated Unrestricted Net Position in 2017.

(5) GASB Statement No. 84 implemented for 2019 and restated Unrestricted and Restricted Net Positions in 2018.

(6) GASB Statement No. 83 implemented for 2020 and restated Unrestricted Net Position in 2019.

2015	2014 (1)	2013	2012 (1)	2011 (1) (2)
\$90,281,154	\$88,070,601	\$86,771,393	\$85,723,050	\$83,557,999
944,850	1,250,857	1,766,637	1,719,504	1,947,166
96,135	69,276	72,819	67,826	93,590
3,403,614	3,503,601	3,404,962	3,302,057	3,347,390
0	0	0	0	3,664,698
27,163,092	27,717,285	25,576,661	23,152,485	19,471,349
6,247,340	7,128,493	7,359,753	7,373,705	7,380,057
595,553	228,459	255,179	0	0
1,365,211	1,396,390	1,414,526	1,199,415	1,139,562
2,051,608	1,815,191	1,779,065	1,617,646	0
627,823	627,361	395,001	770,973	456,036
2,337,665	2,043,127	1,728,011	1,363,677	1,272,123
385,849	216,021	78,803	182,310	125,672
362,199	329,620	296,328	347,516	343,231
328,930	300,207	292,909	368,662	424,937
336,044	438,431	401,233	380,978	306,414
673,426	615,693	571,370	589,508	505,288
2,400,548	2,447,801	2,282,691	2,514,922	3,631,913
8,892	(3,798,541)	18,482,292	15,497,843	10,198,655
<u>139,609,933</u>	<u>134,399,873</u>	<u>152,929,633</u>	<u>146,172,077</u>	<u>137,866,080</u>
48,626,741	46,613,223	45,045,389	44,167,503	37,369,088
0	0	0	0	95,010
<u>4,533,650</u>	<u>5,418,522</u>	<u>6,395,391</u>	<u>7,550,243</u>	<u>12,622,712</u>
<u>53,160,391</u>	<u>52,031,745</u>	<u>51,440,780</u>	<u>51,717,746</u>	<u>50,086,810</u>
138,907,895	134,683,824	131,816,782	129,890,553	120,927,087
49,319,887	50,127,813	47,675,948	44,951,184	44,204,436
4,542,542	1,619,981	24,877,683	23,048,086	22,821,367
<u>\$192,770,324</u>	<u>\$186,431,618</u>	<u>\$204,370,413</u>	<u>\$197,889,823</u>	<u>\$187,952,890</u>

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

	2020 (2)	2019 (1)	2018	2017	2016
Program Revenues					
Governmental Activities:					
Charges for Services:					
General Government:					
Legislative and Executive	\$4,777,639	\$4,342,478	\$4,262,706	\$4,214,121	\$4,203,307
Judicial	1,015,320	1,056,294	993,644	1,080,677	1,039,671
Public Safety	5,247,820	2,869,582	2,814,591	2,385,548	2,269,125
Public Works	250,161	589,852	121,248	129,592	175,538
Public Works - Intergovernmental	0	0	503,648	503,287	500,144
Health	649,441	604,584	565,748	420,196	427,589
Human Services	2,291,781	2,469,806	2,883,300	2,733,991	2,549,154
Subtotal Charges for Services	<u>14,232,162</u>	<u>11,932,596</u>	<u>12,144,885</u>	<u>11,467,412</u>	<u>11,164,528</u>
Operating Grants, Contributions, and Interest:					
General Government:					
Legislative and Executive	605,832	707,312	95,435	8,025	106,703
Judicial	1,306,361	890,561	657,007	591,893	619,229
Public Safety	2,516,576	1,158,063	925,355	1,319,944	1,258,057
Public Safety - Intergovernmental	74,741	0	0	0	0
Public Works	8,024,575	6,204,955	6,215,591	5,187,917	5,979,170
Public Works - Intergovernmental	0	0	0	0	0
Health	2,597,126	120,926	138,943	160,366	159,357
Health - Intergovernmental	117,320	117,381	119,449	120,472	71,498
Human Services	18,417,731	18,474,384	16,736,358	15,089,904	16,856,404
Subtotal Operating Grants, Contributions, and Interest	<u>33,660,262</u>	<u>27,673,582</u>	<u>24,888,138</u>	<u>22,478,521</u>	<u>25,050,418</u>
Capital Grants and Contributions:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	18,000
Public Safety	80,000	173,760	0	0	22,000
Public Works	5,301,134	9,330,806	1,552,709	4,723,085	5,013,898
Public Works - Intergovernmental	55,079	0	0	0	0
Health	348,343	3,109,836	42,423	23,563	0
Human Services	18,511	76,887	3,000	0	0
Subtotal Capital Grants and Contributions	<u>5,803,067</u>	<u>12,691,289</u>	<u>1,598,132</u>	<u>4,746,648</u>	<u>5,053,898</u>
<i>Total Governmental Activities</i>					
<i> Program Revenues</i>	<u>53,695,491</u>	<u>52,297,467</u>	<u>38,631,155</u>	<u>38,692,581</u>	<u>41,268,844</u>
Business-Type Activities:					
Charges for Services:					
Sewer	4,419,220	4,393,850	4,376,259	4,411,684	4,183,990
Water	4,397,689	4,467,544	4,178,633	4,199,056	4,177,356
Subtotal Charges for Services	<u>8,816,909</u>	<u>8,861,394</u>	<u>8,554,892</u>	<u>8,610,740</u>	<u>8,361,346</u>
Capital Grants and Contributions:					
Sewer	219,212	156,978	110,153	79,603	526,526
Water	1,094,863	824,433	4,477,949	1,515,039	152,327
Subtotal Capital Grants and Contributions	<u>1,314,075</u>	<u>981,411</u>	<u>4,588,102</u>	<u>1,594,642</u>	<u>678,853</u>
<i>Total Business-Type Activities</i>					
<i> Program Revenues</i>	<u>10,130,984</u>	<u>9,842,805</u>	<u>13,142,994</u>	<u>10,205,382</u>	<u>9,040,199</u>
<i>Total Primary Government</i>					
<i> Program Revenues</i>	<u>63,826,475</u>	<u>62,140,272</u>	<u>51,774,149</u>	<u>48,897,963</u>	<u>50,309,043</u>

(1) GASB 84 implemented for 2019.

(2) GASB 83 implemented for 2020.

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.

2015	2014	2013	2012	2011
\$4,303,887	\$4,139,284	\$4,125,933	\$4,189,463	\$4,425,087
1,100,165	1,072,759	1,128,298	1,540,628	1,464,879
2,308,359	1,728,475	2,207,981	1,674,033	1,910,934
174,649	137,049	219,700	363,971	274,145
492,467	481,018	478,052	470,935	467,416
491,613	378,746	517,329	443,454	466,787
<u>2,223,334</u>	<u>2,675,811</u>	<u>2,444,168</u>	<u>3,390,200</u>	<u>3,999,565</u>
<u>11,094,474</u>	<u>10,613,142</u>	<u>11,121,461</u>	<u>12,072,684</u>	<u>13,008,813</u>
17,570	9,940	10,235	105,929	26,735
590,707	645,944	389,577	285,658	286,156
1,421,859	1,067,287	1,260,395	1,226,767	1,605,674
0	0	0	0	0
5,617,627	5,758,041	5,443,736	5,725,908	5,085,491
0	0	0	0	0
174,159	87,249	225,214	132,602	141,231
213,170	223,421	198,510	247,488	292,765
<u>17,082,475</u>	<u>17,340,271</u>	<u>16,873,385</u>	<u>16,913,933</u>	<u>17,964,159</u>
<u>25,117,567</u>	<u>25,132,153</u>	<u>24,401,052</u>	<u>24,638,285</u>	<u>25,402,211</u>
0	0	0	11,195	0
0	0	0	0	0
17,000	4,100	0	0	15,000
2,413,379	2,560,448	2,244,457	2,775,213	3,661,140
0	0	0	0	0
0	5,400	0	0	0
0	0	0	30,545	4,285
<u>2,430,379</u>	<u>2,569,948</u>	<u>2,244,457</u>	<u>2,816,953</u>	<u>3,680,425</u>
<u>38,642,420</u>	<u>38,315,243</u>	<u>37,766,970</u>	<u>39,527,922</u>	<u>42,091,449</u>
4,328,224	4,339,411	3,826,693	4,440,771	4,045,853
<u>4,181,018</u>	<u>4,141,441</u>	<u>3,856,728</u>	<u>3,947,121</u>	<u>3,709,276</u>
<u>8,509,242</u>	<u>8,480,852</u>	<u>7,683,421</u>	<u>8,387,892</u>	<u>7,755,129</u>
366,669	726,052	108,294	42,044	1,369,992
<u>112,625</u>	<u>643,578</u>	<u>211,923</u>	<u>774,992</u>	<u>325,309</u>
<u>479,294</u>	<u>1,369,630</u>	<u>320,217</u>	<u>817,036</u>	<u>1,695,301</u>
<u>8,988,536</u>	<u>9,850,482</u>	<u>8,003,638</u>	<u>9,204,928</u>	<u>9,450,430</u>
<u>47,630,956</u>	<u>48,165,725</u>	<u>45,770,608</u>	<u>48,732,850</u>	<u>51,541,879</u>

(continued)

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

	2020 (2)	2019 (1)	2018	2017	2016
Expenses					
Governmental Activities:					
General Government:					
Legislative and Executive	\$11,147,099	\$12,021,106	\$11,094,697	\$11,392,209	\$13,061,992
Judicial	9,182,719	9,941,384	8,567,285	8,513,426	7,412,551
Public Safety	16,939,751	17,463,680	15,245,154	15,245,204	13,427,725
Public Safety - Intergovernmental	74,741	0	0	0	0
Public Works	11,125,379	7,354,925	8,640,037	8,828,133	7,381,074
Public Works - Intergovernmental	788,234	732,978	2,019,649	636,004	1,403,112
Health	3,972,415	1,533,333	1,215,909	1,422,273	1,365,266
Health - Intergovernmental	1,584,313	1,480,982	1,344,559	1,320,484	1,332,212
Human Services	32,757,992	36,281,128	33,234,472	31,786,315	29,447,772
Community and Economic Development	264,390	247,490	0	0	0
Interest and Fiscal Charges	100,968	247,299	211,237	235,152	253,425
<i>Total Governmental Activities Expenses</i>	<u>87,938,001</u>	<u>87,304,305</u>	<u>81,572,999</u>	<u>79,379,200</u>	<u>75,085,129</u>
Business-Type Activities:					
Sewer	4,423,620	5,008,254	5,053,665	4,490,948	4,213,235
Water	4,340,473	3,876,801	4,010,720	3,659,229	3,785,011
<i>Total Business-Type Activities Expenses</i>	<u>8,764,093</u>	<u>8,885,055</u>	<u>9,064,385</u>	<u>8,150,177</u>	<u>7,998,246</u>
<i>Total Primary Government Program Expenses</i>	<u>96,702,094</u>	<u>96,189,360</u>	<u>90,637,384</u>	<u>87,529,377</u>	<u>83,083,375</u>
Net (Expense) Revenue					
Governmental Activities	(34,242,510)	(35,006,838)	(42,941,844)	(40,686,619)	(33,816,285)
Business-Type Activities	1,366,891	957,750	4,078,609	2,055,205	1,041,953
<i>Total Primary Government Net Expense</i>	<u>(32,875,619)</u>	<u>(34,049,088)</u>	<u>(38,863,235)</u>	<u>(38,631,414)</u>	<u>(32,774,332)</u>

(1) GASB 84 implemented for 2019.

(2) GASB 83 implemented for 2020.

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.

2015	2014	2013	2012	2011
\$8,650,321	\$9,121,598	\$9,528,192	\$9,880,631	\$11,299,400
7,046,782	7,011,756	6,784,134	6,503,597	6,579,201
12,384,072	12,024,820	11,652,808	11,557,031	11,485,089
0	0	0	0	0
8,509,582	8,030,892	7,570,726	8,176,610	9,245,923
564,220	541,924	391,595	442,920	765,623
1,445,554	1,349,586	1,288,009	1,416,721	1,493,122
1,305,094	1,252,020	1,275,657	1,350,575	1,309,950
28,995,665	28,144,364	27,078,645	29,716,789	30,669,642
0	0	0	0	0
311,173	348,330	383,780	658,069	549,992
<u>69,212,463</u>	<u>67,825,290</u>	<u>65,953,546</u>	<u>69,702,943</u>	<u>73,397,942</u>
4,447,101	4,489,405	4,304,749	4,360,094	5,176,037
3,454,324	4,096,589	4,058,230	4,023,353	3,698,531
<u>7,901,425</u>	<u>8,585,994</u>	<u>8,362,979</u>	<u>8,383,447</u>	<u>8,874,568</u>
<u>77,113,888</u>	<u>76,411,284</u>	<u>74,316,525</u>	<u>78,086,390</u>	<u>82,272,510</u>
(30,570,043)	(29,510,047)	(28,186,576)	(30,175,021)	(31,306,493)
1,087,111	1,264,488	(359,341)	821,481	575,862
<u>(29,482,932)</u>	<u>(28,245,559)</u>	<u>(28,545,917)</u>	<u>(29,353,540)</u>	<u>(30,730,631)</u>

(continued)

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

	2020 (2)	2019 (1)	2018	2017	2016
General Revenues and Other Changes in Net Position					
Governmental Activities:					
Property Taxes Levied for General Purposes	\$4,264,996	\$4,020,641	\$3,450,251	\$4,243,343	\$3,558,804
Property Taxes Levied for Public Safety	604,649	552,783	487,260	495,828	462,354
Property Taxes Levied for Health	2,114,846	1,962,302	1,770,350	1,799,984	1,783,292
Property Taxes Levied for Human Services	6,692,113	6,202,870	5,588,859	5,678,266	6,945,381
Sales Taxes, Levied for General Purposes	20,704,443	19,403,940	20,147,981	19,873,703	19,931,454
Lodging Taxes (1)	213,037	236,470	0	0	0
Grants and Entitlements not Restricted to Specific Programs	2,629,899	3,070,530	3,503,258	3,946,037	2,639,490
Gifts and Donations not Restricted to Specific Programs	0	0	0	0	0
Interest	1,184,990	2,456,800	1,483,776	945,061	523,870
Payments in Lieu of Taxes	335,539	345,100	319,932	335,225	317,436
Gain on Sale of Capital Assets	0	0	0	0	0
Miscellaneous	3,002,642	590,584	578,977	418,704	555,992
<i>Total Governmental Activities</i>	<u>41,747,154</u>	<u>38,842,020</u>	<u>37,330,644</u>	<u>37,736,151</u>	<u>36,718,073</u>
Business-Type Activities:					
Interest	2,433	7,707	0	0	0
Miscellaneous	133,071	79,585	67,415	60,616	61,140
<i>Total Business-Type Activities</i>	<u>135,504</u>	<u>87,292</u>	<u>67,415</u>	<u>60,616</u>	<u>61,140</u>
<i>Total Primary Government General Revenues</i>	<u>41,882,658</u>	<u>38,929,312</u>	<u>37,398,059</u>	<u>37,796,767</u>	<u>36,779,213</u>
Increase (Decrease) Before Transfers and Special Item					
Governmental Activities	7,504,644	3,835,182	(5,611,200)	(2,950,468)	2,901,788
Business-Type Activities	1,502,395	1,045,042	4,146,024	2,115,821	1,103,093
<i>Total Primary Government Increase</i>	<u>9,007,039</u>	<u>4,880,224</u>	<u>(1,465,176)</u>	<u>(834,647)</u>	<u>4,004,881</u>
Transfers In (Out)					
Governmental Activities	(694,033)	(824,421)	(111,349)	(12,786)	16,674
Business-Type Activities	694,033	824,421	111,349	12,786	(16,674)
Special Item					
Business-Type Activities	2,208,961	0	0	0	0
Increase (Decrease) After Transfers and Special Item					
Governmental Activities	6,810,611	3,010,761	(5,722,549)	(2,963,254)	2,918,462
Business-Type Activities	4,405,389	1,869,463	4,257,373	2,128,607	1,086,419
<i>Total Primary Government Increase (Decrease)</i>	<u>\$11,216,000</u>	<u>\$4,880,224</u>	<u>(\$1,465,176)</u>	<u>(\$834,647)</u>	<u>\$4,004,881</u>

(1) GASB 84 implemented for 2019.

(2) GASB 83 implemented for 2020.

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.

2015	2014	2013	2012	2011
\$3,067,537	\$3,019,180	\$2,981,461	\$3,262,939	\$3,154,409
476,075	425,152	408,856	449,364	422,054
1,650,059	1,590,064	1,536,171	1,651,283	1,572,838
7,217,956	8,818,470	8,940,548	12,378,806	12,633,678
19,346,296	18,241,337	17,293,349	16,091,980	15,545,873
0	0	0	0	0
2,642,609	2,511,528	2,452,774	2,016,892	2,055,775
0	0	0	1,900,770	0
652,918	622,598	278,722	499,606	821,921
445,375	255,667	328,211	319,733	349,593
0	0	0	0	7,325
247,410	585,075	695,375	583,350	932,318
<u>35,746,235</u>	<u>36,069,071</u>	<u>34,915,467</u>	<u>39,154,723</u>	<u>37,495,784</u>
0	0	0	0	0
75,403	64,495	111,040	135,750	62,087
75,403	64,495	111,040	135,750	62,087
<u>35,821,638</u>	<u>36,133,566</u>	<u>35,026,507</u>	<u>39,290,473</u>	<u>37,557,871</u>
5,176,192	6,559,024	6,728,891	8,979,702	6,189,291
1,162,514	1,328,983	(248,301)	957,231	637,949
<u>6,338,706</u>	<u>7,888,007</u>	<u>6,480,590</u>	<u>9,936,933</u>	<u>6,827,240</u>
33,868	18,358	28,665	(673,705)	25,268
(33,868)	(18,358)	(28,665)	673,705	(25,268)
0	0	0	0	0
5,210,060	6,577,382	6,757,556	8,305,997	6,214,559
1,128,646	1,310,625	(276,966)	1,630,936	612,681
<u>\$6,338,706</u>	<u>\$7,888,007</u>	<u>\$6,480,590</u>	<u>\$9,936,933</u>	<u>\$6,827,240</u>

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

<u>Program Revenues</u>	2020	2019	2018	2017	2016
Governmental Activities:					
General Government:					
Legislative and Executive	\$5,383,471	\$5,049,790	\$4,358,141	\$4,222,146	\$4,310,010
Judicial	2,321,681	1,946,855	1,650,651	1,672,570	1,676,900
Public Safety	7,844,396	4,201,405	3,739,946	3,705,492	3,549,182
Public Safety - Intergovernmental	74,741	0	0	0	0
Public Works	13,575,870	16,125,613	7,889,548	10,040,594	11,168,606
Public Works - Intergovernmental	55,079	0	503,648	503,287	500,144
Health	3,594,910	3,835,346	747,114	604,125	586,946
Health - Intergovernmental	117,320	117,381	119,449	120,472	71,498
Human Services	20,728,023	21,021,077	19,622,658	17,823,895	19,405,558
Total Governmental Activities	<u>53,695,491</u>	<u>52,297,467</u>	<u>38,631,155</u>	<u>38,692,581</u>	<u>41,268,844</u>
Business-Type Activities:					
Sewer	4,638,432	4,550,828	4,486,412	4,491,287	4,710,516
Water	5,492,552	5,291,977	8,656,582	5,714,095	4,329,683
Total Business-Type Activities	<u>10,130,984</u>	<u>9,842,805</u>	<u>13,142,994</u>	<u>10,205,382</u>	<u>9,040,199</u>
<i>Total Primary Government</i>	<u><i>\$63,826,475</i></u>	<u><i>\$62,140,272</i></u>	<u><i>\$51,774,149</i></u>	<u><i>\$48,897,963</i></u>	<u><i>\$50,309,043</i></u>

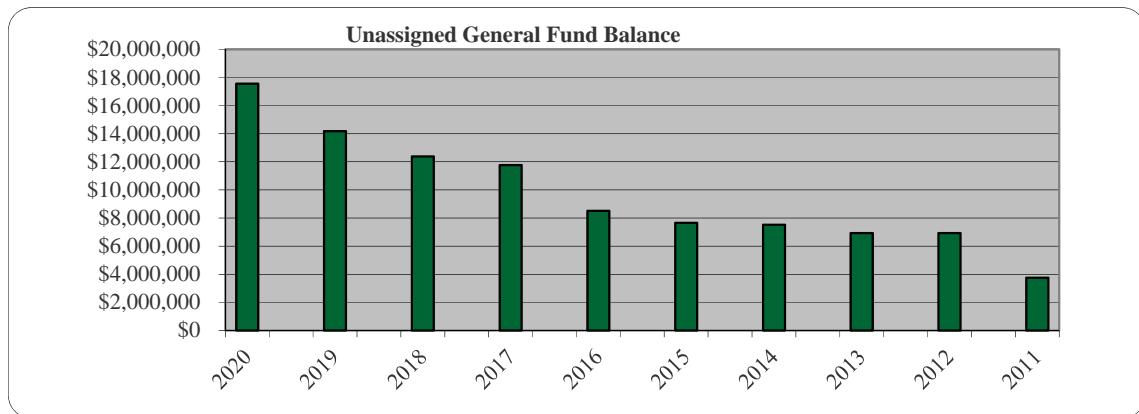
2015	2014	2013	2012	2011
\$4,321,457	\$4,149,224	\$4,136,168	\$4,306,587	\$4,451,822
1,707,872	1,718,703	1,517,875	1,826,286	1,751,035
3,730,218	2,799,862	3,468,376	2,900,800	3,531,608
0	0	0	0	0
8,205,655	8,455,538	7,907,893	8,865,092	9,020,776
492,467	481,018	478,052	470,935	467,416
665,772	471,395	742,543	576,056	608,018
213,170	223,421	198,510	247,488	292,765
<u>19,305,809</u>	<u>20,016,082</u>	<u>19,317,553</u>	<u>20,334,678</u>	<u>21,968,009</u>
 <u>38,642,420</u>	 <u>38,315,243</u>	 <u>37,766,970</u>	 <u>39,527,922</u>	 <u>42,091,449</u>
 4,694,893	 5,065,463	 3,934,987	 4,482,815	 5,415,845
 4,293,643	 4,785,019	 4,068,651	 4,722,113	 4,034,585
 <u>8,988,536</u>	 <u>9,850,482</u>	 <u>8,003,638</u>	 <u>9,204,928</u>	 <u>9,450,430</u>
 <u>\$47,630,956</u>	 <u>\$48,165,725</u>	 <u>\$45,770,608</u>	 <u>\$48,732,850</u>	 <u>\$51,541,879</u>

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

	2020	2019	2018 (2)	2017	2016
General Fund					
Nonspendable	\$618,543	\$665,751	\$654,075	\$600,395	\$598,590
Committed	173,415	8,425	9,450	197,590	400
Assigned	10,315,199	7,828,867	9,220,489	7,712,591	7,363,659
Unassigned	<u>17,555,948</u>	<u>14,171,390</u>	<u>12,378,819</u>	<u>11,761,596</u>	<u>8,512,284</u>
<i>Total General Fund</i>	<u>28,663,105</u>	<u>22,674,433</u>	<u>22,262,833</u>	<u>20,272,172</u>	<u>16,474,933</u>
All Other Governmental Funds					
Nonspendable	758,579	827,527	886,848	984,228	833,482
Restricted	30,580,460	32,325,786	35,427,985	39,379,496	42,950,857
Committed	0	0	0	0	38,970
Unassigned (Deficit)	<u>(300,843)</u>	<u>(1,134,098)</u>	<u>(164,588)</u>	<u>(505,854)</u>	<u>(595,015)</u>
<i>Total All Other Governmental Funds</i>	<u>31,038,196</u>	<u>32,019,215</u>	<u>36,150,245</u>	<u>39,857,870</u>	<u>43,228,294</u>
Total Governmental Funds	<u>\$59,701,301</u>	<u>\$54,693,648</u>	<u>\$58,413,078</u>	<u>\$60,130,042</u>	<u>\$59,703,227</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.



2015	2014	2013	2012	2011 (1)
\$386,361	\$379,747	\$393,834	\$552,401	\$473,922
0	0	0	15,202	2,696
7,278,150	6,110,507	5,268,971	3,832,353	1,581,473
<u>7,656,330</u>	<u>7,519,137</u>	<u>6,934,378</u>	<u>6,932,267</u>	<u>3,761,213</u>
<u>15,320,841</u>	<u>14,009,391</u>	<u>12,597,183</u>	<u>11,332,223</u>	<u>5,819,304</u>
891,527	826,144	610,591	784,930	1,097,727
43,253,269	43,386,805	40,907,986	37,876,252	36,616,213
995,553	0	0	0	0
(352,202)	(103,982)	(202,419)	(60,044)	(2,091,889)
<u>44,788,147</u>	<u>44,108,967</u>	<u>41,316,158</u>	<u>38,601,138</u>	<u>35,622,051</u>
<u>\$60,108,988</u>	<u>\$58,118,358</u>	<u>\$53,913,341</u>	<u>\$49,933,361</u>	<u>\$41,441,355</u>

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

	2020	2019	2018	2017	2016
Revenues					
Property Taxes	\$13,803,921	\$12,843,807	\$11,299,437	\$12,234,053	\$12,637,866
Special Assessments	21,733	17,830	17,980	15,395	26,860
Lodging Taxes (2)	212,337	238,572	0	0	0
Permissive Sales Taxes	20,432,899	19,394,895	20,276,992	19,779,027	19,937,824
Permissive Motor Vehicle License Tax	142,421	479,476	503,648	503,287	500,144
Charges for Services	9,963,472	9,395,387	9,620,111	8,902,220	8,791,575
Licenses and Permits	788,404	723,546	845,402	773,977	809,426
Fines and Forfeitures	2,977,294	727,492	720,896	692,283	736,404
Intergovernmental	37,928,766	37,571,320	30,096,877	30,088,927	27,540,367
Interest	1,256,499	2,511,191	1,525,382	960,961	540,286
Payments in Lieu of Taxes	335,539	345,100	464,730	190,427	330,146
Rent	437,361	494,861	482,905	481,467	421,613
Contributions and Donations	268,580	143,517	70,076	54,829	62,080
Other	3,014,394	603,811	588,758	517,566	561,846
<i>Total Revenues</i>	<u>91,583,620</u>	<u>85,490,805</u>	<u>76,513,194</u>	<u>75,194,419</u>	<u>72,896,437</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	10,132,560	10,247,006	10,075,928	9,832,646	9,072,729
Judicial	9,057,601	8,482,798	7,952,274	7,434,747	7,015,882
Public Safety	15,294,089	14,211,994	13,877,947	12,961,100	12,467,378
Public Works	10,019,437	13,524,312	9,042,757	9,528,912	8,383,554
Health	3,855,714	1,378,674	1,311,458	1,269,814	1,259,762
Human Services	31,193,274	35,045,101	31,601,441	29,154,147	28,588,788
Community and Economic Development	264,390	247,490	0	0	0
Capital Outlay	4,582,122	1,210,838	216,769	1,989,752	2,973,510
Intergovernmental	2,447,288	2,213,960	3,364,208	1,956,488	2,735,324
Debt Service:					
Principal Retirement	853,717	1,628,624	1,369,182	1,902,158	1,545,174
Current Refunding Principal	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	624,000	0	0	0
Refunded Bond Anticipation Note Redeemed (1)	0	0	0	0	0
Interest and Fiscal Charges	103,563	174,626	209,257	233,832	254,573
Bond Issuance Costs	0	10,127	0	0	12,320
<i>Total Expenditures</i>	<u>87,803,755</u>	<u>88,999,550</u>	<u>79,021,221</u>	<u>76,263,596</u>	<u>74,308,994</u>
<i>Excess of Revenues Over(Under) Expenditures</i>	<u>3,779,865</u>	<u>(3,508,745)</u>	<u>(2,508,027)</u>	<u>(1,069,177)</u>	<u>(1,412,557)</u>
Other Financing Sources (Uses)					
Bond Anticipation Notes Issued	0	0	0	0	0
Refunding Bonds Issued	0	701,900	0	0	560,000
General Obligation Bonds Issued	0	0	0	0	0
State Infrastructure Bank Loan Issued	685,434	0	0	0	0
OWDA Loans Issued	178,555	264,688	17,501	239,256	0
OPWC Loans Issued	91,277	114,106	286,576	0	0
Premium on General Obligation Bonds Issued	0	0	0	0	55,425
Proceeds from the Sale of Capital Assets	792,200	49,627	9,645	28,600	471,025
Inception of Capital Lease	174,355	178,415	176,130	1,240,922	136,072
Transfers In	3,604,059	7,629,889	3,142,322	4,048,857	5,483,520
Current Refunding Bond Anticipation Note	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	(695,000)	0	0	(603,105)
Transfers Out	<u>(4,298,092)</u>	<u>(8,454,310)</u>	<u>(3,253,671)</u>	<u>(4,061,643)</u>	<u>(5,096,141)</u>
<i>Total Other Financing Sources (Uses)</i>	<u>1,227,788</u>	<u>(210,685)</u>	<u>378,503</u>	<u>1,495,992</u>	<u>1,006,796</u>
Special Item - Abandoned Operations	0	0	0	0	0
<i>Net Change in Fund Balances</i>	<u>\$5,007,653</u>	<u>(\$3,719,430)</u>	<u>(\$2,129,524)</u>	<u>\$426,815</u>	<u>(\$405,761)</u>
<i>Debt Service as a Percentage of Noncapital Expenditures</i>	<u>1.2%</u>	<u>3.2%</u>	<u>2.1%</u>	<u>3.0%</u>	<u>2.6%</u>

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

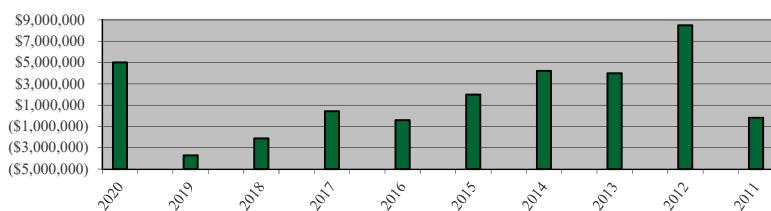
(2) GASB 84 implemented for 2019.

2015	2014	2013	2012	2011
\$12,790,156	\$14,198,362	\$14,401,860	\$18,549,342	\$17,055,278
30,180	32,523	26,752	17,546	29,726
0	0	0	0	0
19,294,006	17,946,552	17,153,129	16,245,827	15,131,293
492,467	481,018	478,052	470,935	467,416
8,353,501	8,095,112	8,583,868	9,654,812	9,880,316
780,051	771,056	759,575	763,396	651,585
828,409	774,286	793,879	785,895	725,047
29,188,791	29,063,681	28,137,433	30,069,779	30,438,261
647,238	611,617	310,168	525,139	921,735
344,537	369,963	311,556	375,152	323,445
550,374	570,136	605,221	538,541	801,874
56,430	72,569	46,334	1,942,434	45,659
242,439	570,477	696,542	574,288	937,589
73,598,579	73,557,352	72,304,369	80,513,086	77,409,224

9,166,367	8,621,625	8,511,111	8,975,753	9,611,199
7,125,936	7,112,255	6,812,440	6,427,692	6,602,191
12,276,548	11,915,827	11,530,668	11,189,319	11,466,363
7,046,026	6,782,961	9,014,201	9,511,035	10,841,795
1,413,489	1,315,063	1,242,428	1,355,235	1,439,056
29,436,254	28,519,718	27,420,809	29,295,105	30,963,798
0	0	0	0	0
1,882,205	1,938,298	349,637	204,444	2,803,894
1,869,314	1,793,944	1,667,252	1,793,495	2,096,081
1,683,483	1,668,771	1,526,009	1,376,033	1,421,957
0	0	47,000	0	0
0	0	0	0	0
0	0	0	400,000	50,000
306,376	343,248	377,390	465,875	532,583
0	0	711	45,758	0
72,205,998	70,011,710	68,499,656	71,039,744	77,828,917
1,392,581	3,545,642	3,804,713	9,473,342	(419,693)

0	0	0	0	400,000
0	0	46,600	1,785,000	0
0	0	200,000	0	0
0	0	0	0	0
71,018	109,967	0	60,000	0
125,144	338,939	0	0	0
0	0	1,173	77,727	0
72,750	13,465	47,825	15,816	15,025
295,269	178,646	151,004	157,029	112,475
4,498,915	3,391,078	3,532,555	8,929,575	4,625,902
0	0	0	0	(400,000)
0	0	0	(1,977,837)	0
(4,465,047)	(3,372,720)	(3,803,890)	(9,603,280)	(4,515,196)
598,049	659,375	175,267	(555,970)	238,206
0	0	0	(425,366)	0
\$1,990,630	\$4,205,017	\$3,979,980	\$8,492,006	(\$181,487)
2.9%	3.0%	3.0%	3.3%	2.8%

Change in Fund Balances



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

	2020 1.50%	2019 1.50%	2018 1.50%	2017 1.50%	2016 1.50%
Effective Rate as of December 31	April 1, 1993				
Collections by Industry:					
Agriculture, Forestry, and Fishing	\$6,945	\$5,139	\$4,464	\$4,521	\$4,938
Mining (2)	0	25,813	72,339	4,845	21,291
Utilities (excluding telecommunications)	94,436	107,756	121,829	129,550	157,063
Construction	162,171	89,865	113,487	154,669	123,880
Manufacturing	707,867	690,315	586,359	469,650	485,333
Wholesale Trade	408,448	428,958	397,456	386,349	368,599
Retail Trade:					
Motor Vehicle and Parts Dealers (1)	3,871,492	3,591,392	3,327,344	3,109,269	2,992,750
Furniture and Home Furnishings Store	478,305	457,185	437,292	428,484	392,230
Electronic and Appliance Stores	89,488	171,041	177,668	223,934	236,826
Building Material and Garden Equipment and Supplies	2,218,180	1,923,477	1,870,249	1,804,249	1,726,140
Food and Beverage Stores	656,901	623,767	621,760	597,195	607,625
Health and Personal Care Stores	175,548	205,230	230,368	238,812	234,982
Gasoline Stations	319,401	426,359	413,404	398,951	376,874
Clothing and Clothing Accessories Stores	597,151	641,906	614,800	510,020	523,162
Sporting Goods, Hobby, Book, and Music Stores	245,894	199,749	190,228	199,654	205,890
General Merchandise Stores	2,840,192	2,670,525	2,611,356	2,540,210	2,331,559
Miscellaneous Store Retailers	1,429,292	1,537,326	3,223,207	2,895,346	2,659,094
Nonstore Retailers	1,483,919	702,132	464,271	398,232	362,879
Transportation and Warehousing	32,178	42,009	28,739	29,037	40,187
Information (including telecommunications)	1,110,755	940,430	951,891	1,039,705	1,049,414
Finance and Insurance	30,386	33,169	25,972	1,050,244	1,662,403
Real Estate and Rental and Leasing of Property	916,706	750,886	653,326	427,687	460,015
Professional, Scientific and Technical Services	293,078	272,152	206,870	218,005	394,026
Management of Companies (Holding Companies)	0	0	0	4,037	0
Administrative and Support Services					
and Waste Management and Remediation Services	335,117	341,784	348,471	353,876	433,146
Education, Health Care, and Social Assistance	29,416	40,897	42,870	43,836	31,052
Arts, Entertainment, and Recreation	107,847	103,542	95,080	119,141	128,628
Accommodation and Food Services	1,126,626	1,480,391	1,410,844	1,409,579	1,416,406
Other Services	484,517	659,744	685,693	598,847	452,021
Unclassified (2)	285,507	183,771	77,969	61,682	60,826
Total Collections	<u>\$20,537,763</u>	<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 1.50% April 1, 1993	2014 1.50% April 1, 1993	2013 1.50% April 1, 1993	2012 1.50% April 1, 1993	2011 1.50% April 1, 1993
\$6,462	\$5,486	\$8,013	\$7,011	\$6,394
70,604	43,914	38,880	18,911	5,431
133,715	154,042	169,608	103,892	79,018
81,491	68,191	85,060	63,611	23,162
525,907	503,452	374,253	506,774	485,422
358,209	414,426	488,558	323,340	253,207
3,041,952	3,334,616	2,808,676	2,692,672	2,353,733
386,238	303,646	291,451	335,001	311,404
212,799	214,548	230,020	237,264	224,838
1,333,095	1,156,154	1,595,611	1,438,243	1,273,694
431,071	566,343	694,777	696,660	684,096
224,808	228,472	271,163	274,032	303,426
352,915	411,267	361,199	355,358	346,761
369,488	490,290	599,375	638,919	584,953
144,793	190,601	256,766	242,960	232,591
2,071,738	2,146,156	2,468,050	2,328,110	2,316,749
3,100,428	2,051,456	1,042,969	1,179,683	1,271,698
329,953	288,098	403,224	225,685	206,520
50,729	31,532	18,056	17,031	12,294
1,036,269	1,056,906	949,468	841,049	820,426
1,755,449	1,508,414	1,170,575	996,616	883,425
421,386	401,003	409,770	326,722	287,251
281,180	154,787	166,318	159,197	126,082
0	25,716	7,715	8,464	7,964
484,003	410,342	433,653	295,857	241,285
30,249	16,861	16,898	14,072	10,874
113,655	186,427	77,622	21,631	20,413
1,408,532	1,267,623	1,251,352	1,277,058	1,230,922
444,149	363,610	338,967	338,927	317,115
93,897	60,217	66,129	60,640	70,965
\$19,295,164	\$18,054,596	\$17,094,176	\$16,025,390	\$14,992,113

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
2020	\$1,316,384,870	\$385,797,260	\$4,863,377,514	\$465,876,260	\$1,331,075,029
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

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

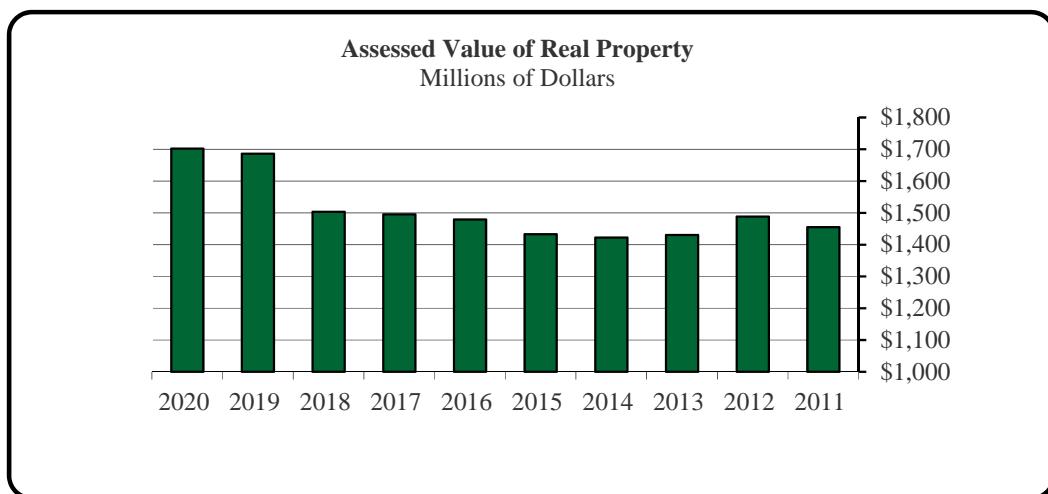
The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property.

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			Weighted Average Tax Rate
General Business	Estimated	Assessed Value	Estimated	Actual Value	
Assessed Value	Actual Value				Ratio
\$0	\$0	\$2,168,058,390	\$6,194,452,543	35%	6.821214
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



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

	2020	2019	2018	2017	2016
<u>Unvoted Millage</u>					
Operating	\$2.150000	\$2.150000	\$2.150000	\$2.150000	\$2.150000
<u>Voted Millage by levy</u>					
1994 Developmental Disabilities					
Residential/Agricultural Real	0.833162	0.832072	0.942806	0.944072	0.944864
Commercial/Industrial/Public Utility/Mineral Real	1.403910	1.388452	1.445394	1.445340	1.436220
General Business/Public Utility Personal	2.000000	2.000000	2.000000	2.000000	2.000000
1994 Sheriff Operations					
Residential/Agricultural Real	0.208290	0.208018	0.235701	0.236018	0.236216
Commercial/Industrial/Public Utility/Mineral Real	0.350977	0.347113	0.361348	0.361335	0.359055
General Business/Public Utility Personal	0.500000	0.500000	0.500000	0.500000	0.500000
2006 Children Services					
Residential/Agricultural Real	1.573448	1.571392	1.780518	1.782910	1.784408
Commercial/Industrial/Public Utility/Mineral Real	1.904454	1.883486	1.960730	1.960658	1.948286
General Business/Public Utility Personal	2.000000	2.000000	2.000000	2.000000	2.000000
1998 Mental Health					
Residential/Agricultural Real	0.578747	0.577990	0.654911	0.655791	0.656342
Commercial/Industrial/Public Utility/Mineral Real	0.788713	0.780029	0.812019	0.811989	0.806865
General Business/Public Utility Personal	1.000000	1.000000	1.000000	1.000000	1.000000
2002 Senior Services					
Residential/Agricultural Real	0.371595	0.371109	0.420498	0.421063	0.421416
Commercial/Industrial/Public Utility/Mineral Real	0.454594	0.449589	0.468027	0.468010	0.465056
General Business/Public Utility Personal	0.500000	0.500000	0.500000	0.500000	0.500000
2005 T.B. Clinic					
Residential/Agricultural Real	0.314689	0.314278	0.356103	0.356582	0.356881
Commercial/Industrial/Public Utility/Mineral Real	0.380890	0.376697	0.392146	0.392131	0.389657
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 Developmental Disabilities					
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000	0.971204
Commercial/Industrial/Public Utility/Mineral Real	0.000000	0.000000	0.000000	0.000000	0.992140
General Business/Public Utility Personal	0.000000	0.000000	0.000000	0.000000	1.000000
<u>Total Voted Millage By Type of Property</u>					
Residential/Agricultural Real	3.879931	3.874859	4.390537	4.396436	5.371331
Commercial/Industrial/Public Utility/Mineral Real	5.283538	5.225366	5.439664	5.439463	6.397279
General Business/Public Utility Personal	6.400000	6.400000	6.400000	6.400000	7.400000
<u>Total Millage By Type of Property</u>					
Residential/Agricultural Real	6.029931	6.024859	6.540537	6.546436	7.521331
Commercial/Industrial/Public Utility/Mineral Real	7.433538	7.375366	7.589664	7.589463	8.547279
General Business/Public Utility Personal	8.550000	8.550000	8.550000	8.550000	9.550000
Total Weighted Average Tax Rate	6.821214	6.738459	7.065387	7.061969	8.010427

(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

2015	2014	2013	2012	2011
\$2.150000	\$2.150000	\$2.150000	\$2.150000	\$2.150000
0.972878	0.972242	0.969770	0.911862	0.908938
1.420658	1.406650	1.375142	1.447598	1.425924
2.000000	2.000000	2.000000	2.000000	2.000000
0.243219	0.243060	0.242442	0.227965	0.227234
0.355164	0.351662	0.343785	0.361899	0.356481
0.500000	0.500000	0.500000	0.500000	0.500000
1.837314	1.836114	1.831446	1.722084	1.716562
1.927174	1.908174	1.865432	1.963722	1.934322
2.000000	2.000000	2.000000	2.000000	2.000000
0.675802	0.675360	0.673643	0.633417	0.631386
0.798122	0.790253	0.772552	0.813257	0.801081
1.000000	1.000000	1.000000	1.000000	1.000000
0.433911	0.433627	0.432525	0.406697	0.405393
0.460017	0.455481	0.445279	0.468740	0.461722
0.500000	0.500000	0.500000	0.500000	0.500000
0.367462	0.367222	0.366289	0.344416	0.343312
0.385434	0.381634	0.373086	0.392744	0.386864
0.400000	0.400000	0.400000	0.400000	0.400000
0.000000	0.000000	0.000000	2.152605	2.145702
0.000000	0.000000	0.000000	2.454652	2.417902
0.000000	0.000000	0.000000	2.500000	2.500000
1.500000	3.000000	3.000000	2.986548	2.976972
1.472083	2.915139	2.849841	3.000000	3.000000
1.500000	3.000000	3.000000	3.000000	3.000000
6.030586	7.527625	7.516115	9.385594	9.355499
6.818652	8.208993	8.025117	10.902612	10.784296
7.900000	9.400000	9.400000	11.900000	11.900000
8.180586	9.677625	9.666115	11.535594	11.505499
8.968652	10.358993	10.175117	13.052612	12.934296
10.050000	11.550000	11.550000	14.050000	14.050000
8.591971	10.051493	10.001859	12.119590	12.015350

(continued)

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

	2020	2019	2018	2017	2016
Overlapping Rates by Taxing District					
Special Districts					
Muskingum County General Health District					
Residential/Agricultural Real	1.171382	1.169851	1.325539	1.327320	1.328435
Commercial/Industrial/Public Utility/Mineral Real	1.394098	1.378749	1.435292	1.435240	1.426183
General Business/Public Utility Personal	1.500000	1.500000	1.500000	1.500000	1.500000
Muskingum County Library System					
Residential/Agricultural Real	1.106384	0.855265	0.969087	0.970389	0.971204
Commercial/Industrial/Public Utility/Mineral Real	1.219820	0.959142	0.998477	0.998441	0.992140
General Business/Public Utility Personal	1.250000	1.000000	1.000000	1.000000	1.000000
School Districts					
East Muskingum Local Schools					
Residential/Agricultural Real	24.693149	24.967312	25.196366	25.240048	25.314450
Commercial/Industrial/Public Utility/Mineral Real	28.685009	28.776294	28.573879	28.630362	28.749000
General Business/Public Utility Personal	37.310000	37.610000	37.560000	37.610000	37.680000
Franklin Local Schools					
Residential/Agricultural Real	21.904703	22.163158	23.404027	22.908211	23.011445
Commercial/Industrial/Public Utility/Mineral Real	22.506613	22.778899	24.340038	25.088020	25.161356
General Business/Public Utility Personal	34.400000	34.700000	35.800000	36.300000	36.400000
Maysville Local Schools					
Residential/Agricultural Real	21.980988	22.067381	22.834961	23.248095	23.060756
Commercial/Industrial/Public Utility/Mineral Real	22.162229	22.108099	22.260789	22.667991	22.432789
General Business/Public Utility Personal	39.550000	39.650000	39.750000	40.150000	39.750000
Tri-Valley Local Schools					
Residential/Agricultural Real	22.257026	22.256459	22.755460	23.251448	23.628490
Commercial/Industrial/Public Utility/Mineral Real	24.487436	24.492667	25.210651	25.490309	25.151833
General Business/Public Utility Personal	37.950000	37.950000	37.950000	38.450000	38.550000
West Muskingum Local Schools					
Residential/Agricultural Real	29.217731	28.400016	28.651080	28.848610	29.452934
Commercial/Industrial/Public Utility/Mineral Real	30.334028	29.089835	29.167464	29.124505	29.740846
General Business/Public Utility Personal	47.100000	46.300000	46.100000	46.200000	46.800000
Zanesville City Schools					
Residential/Agricultural Real	29.984783	30.042823	30.955250	31.609519	30.763616
Commercial/Industrial/Public Utility/Mineral Real	29.776026	29.762754	30.044049	30.885454	29.921971
General Business/Public Utility Personal	49.650000	49.750000	49.150000	49.800000	48.950000
Out of County School Districts					
Licking Valley Local Schools					
Residential/Agricultural Real	24.647696	24.862273	25.000012	25.200003	25.400014
Commercial/Industrial/Public Utility/Mineral Real	26.159079	26.438588	26.524165	27.907315	28.133082
General Business/Public Utility Personal	34.500000	34.700000	34.900000	35.100000	35.300000
Morgan Local Schools					
Residential/Agricultural Real	23.154465	23.808009	23.903163	24.145720	24.366985
Commercial/Industrial/Public Utility/Mineral Real	24.022546	24.653371	29.016851	29.266599	29.494032
General Business/Public Utility Personal	36.050000	36.720000	36.750000	36.990000	37.210000
Riverview Local Schools					
Residential/Agricultural Real	20.792086	20.792915	20.818421	20.825252	20.825057
Commercial/Industrial/Public Utility/Mineral Real	22.757114	22.626669	22.037386	21.841881	21.841991
General Business/Public Utility Personal	31.300000	31.300000	31.300000	321.300000	31.300000
Rolling Hills Local Schools					
Residential/Agricultural Real	24.159983	23.700007	24.000007	24.036897	24.000007
Commercial/Industrial/Public Utility/Mineral Real	24.500000	24.092588	24.400000	24.000007	24.000007
General Business/Public Utility Personal	24.500000	24.100000	24.400000	24.400000	24.400000

(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

2015	2014	2013	2012	2011
1.367822	1.367255	1.365050	1.311153	1.306949
1.410728	1.396819	1.365531	1.437481	1.423445
1.500000	1.500000	1.500000	1.500000	1.500000
1.000000	1.000000	1.000000	0.992324	0.992324
0.981389	0.971713	0.949947	1.000000	1.000000
1.000000	1.000000	1.000000	1.000000	1.000000
25.724875	25.635496	25.859847	25.953957	25.459837
29.214472	27.991258	27.162634	29.457905	27.653795
37.970000	37.870000	38.100000	38.160000	37.680000
23.400280	23.208818	23.514166	23.619727	23.569316
25.904798	25.634465	25.045649	24.706529	24.678196
36.500000	36.300000	36.700000	36.940000	36.940000
23.296647	23.175508	23.431919	22.639260	22.597047
22.433395	22.340918	22.633824	23.349156	23.264847
39.950000	39.850000	40.150000	40.150000	40.150000
25.135709	25.874029	26.053364	24.479753	24.441136
24.800258	25.617375	24.715677	26.928248	26.695185
39.050000	39.850000	40.050000	40.000000	40.050000
30.417091	31.739846	26.686918	25.491906	25.503745
30.115003	31.263839	25.900021	25.748813	25.610270
47.600000	48.800000	43.800000	43.390000	43.390000
31.455084	31.275759	33.455936	30.409437	30.362244
30.355066	30.125010	32.304417	30.976347	30.790204
49.350000	49.200000	51.450000	50.150000	50.150000
25.700010	25.828513	25.938519	25.950017	25.220010
28.378277	28.448616	28.466373	25.950022	25.295341
35.600000	35.620000	35.740000	35.850000	36.120000
24.630132	24.591935	24.828775	24.919904	24.920600
29.786432	29.566471	30.525450	28.978938	28.590174
37.430000	37.390000	37.630000	37.630000	37.630000
20.954506	20.963960	20.961403	21.003792	20.993409
22.406985	22.121057	21.424524	21.402619	21.376338
31.300000	31.300000	31.300000	31.300000	31.300000
24.400007	24.500007	24.650007	24.847845	24.160627
24.799677	24.900000	25.050000	25.200000	24.339416
24.800000	24.900000	25.050000	25.200000	24.750000

(continued)

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

	2020	2019	2018	2017	2016
Overlapping Rates by Taxing District					
Joint Vocational School Districts					
Mid-East Career and Technology Centers					
Residential/Agricultural Real	2.297945	3.180191	3.291517	3.308553	3.307766
Commercial/Industrial/Public Utility/Mineral Real	2.395713	3.387808	3.425215	3.437412	3.455264
General Business/Public Utility Personal	3.550000	4.600000	4.600000	4.600000	4.600000
Coshocton County Career Center					
Residential/Agricultural Real	2.853332	2.854373	2.894440	2.899699	2.897949
Commercial/Industrial/Public Utility/Mineral Real	3.166437	3.145347	3.045123	3.027399	3.005127
General Business/Public Utility Personal	3.500000	3.500000	3.500000	3.500000	3.500000
Career and Technology Education Centers of Licking County					
Residential/Agricultural Real	2.550000	2.550000	2.550000	2.570000	2.580000
Commercial/Industrial/Public Utility/Mineral Real	2.550000	2.550000	2.550000	2.570000	2.580000
General Business/Public Utility Personal	2.550000	2.550000	2.550000	2.570000	2.580000
Corporations					
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	7.322649	7.774533	9.600000	9.794813	9.237574
Commercial/Industrial/Public Utility/Mineral Real	7.919526	8.335584	9.600000	9.800000	9.234161
General Business/Public Utility Personal	8.100000	8.600000	9.600000	9.800000	9.250000
Dresden - Jefferson Township					
Residential/Agricultural Real	8.272649	8.724533	10.550000	10.744813	10.187574
Commercial/Industrial/Public Utility/Mineral Real	8.869526	9.285584	10.550000	10.750000	10.184131
General Business/Public Utility Personal	9.050000	9.550000	10.550000	10.750000	10.200000
Frazeysburg					
Residential/Agricultural Real	10.783869	10.777756	11.636805	7.666075	7.675590
Commercial/Industrial/Public Utility/Mineral Real	11.186046	11.122020	11.700000	7.700000	7.646540
General Business/Public Utility Personal	11.700000	11.700000	11.700000	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	3.051092	3.058076	3.152740	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
New Concord - Union Township					
Residential/Agricultural Real	5.732342	5.732003	6.284284	6.276812	6.276086
Commercial/Industrial/Public Utility/Mineral Real	6.300000	6.300000	6.287750	6.262438	6.271555
General Business/Public Utility Personal	6.300000	6.300000	6.300000	6.300000	6.300000
Norwich					
Residential/Agricultural Real	7.190020	7.196650	7.777245	7.753270	7.776885
Commercial/Industrial/Public Utility/Mineral Real	7.478805	7.481720	7.620225	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	4.482342	4.482003	5.034284	5.026812	5.026086
Commercial/Industrial/Public Utility/Mineral Real	5.050000	5.050000	5.037750	5.012438	5.021555
General Business/Public Utility Personal	5.050000	5.050000	5.050000	5.500000	5.050000

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Source: Muskingum County Auditor

2015	2014	2013	2012	2011
3.391105	3.460095	3.343387	3.403210	3.398564
3.471690	3.434851	3.351785	3.463468	3.420809
4.600000	4.600000	4.600000	4.600000	4.600000
2.000000	2.000045	2.000002	2.007357	2.006277
2.114017	2.079017	2.023767	2.005680	2.000002
2.500000	2.500000	2.500000	2.500000	2.500000
2.540000	2.560000	2.480000	2.540000	2.520000
2.540000	2.560000	2.480000	2.540000	2.520000
2.540000	2.560000	2.480000	2.540000	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
9.245998	9.248020	9.250000	8.600000	8.500000
9.250000	9.250000	9.250000	8.600000	8.500000
9.250000	9.250000	9.250000	8.600000	8.500000
10.195998	10.198020	10.200000	9.550000	9.450000
10.200000	10.200000	10.200000	9.550000	9.450000
10.200000	10.200000	10.200000	9.550000	9.450000
7.698160	7.699895	7.700000	7.700000	6.658610
7.700000	7.700000	7.700000	7.700000	6.478870
7.700000	7.700000	7.700000	7.700000	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
3.394330	1.200000	1.200000	1.200000	1.200000
3.400000	1.200000	1.200000	1.200000	1.200000
3.400000	1.200000	1.200000	1.200000	1.200000
6.295971	6.295033	6.300000	6.295075	6.296979
6.300000	5.852825	5.838352	6.300000	6.300000
6.300000	6.300000	6.300000	6.300000	6.300000
7.800000	7.800000	7.800000	7.800000	7.800000
7.738855	7.615690	7.615690	7.795885	7.800000
7.800000	7.800000	7.800000	7.800000	7.800000
5.045971	5.045033	5.050000	5.045075	5.046979
5.050000	4.602825	4.588352	5.050000	5.050000
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)

	2020	2019	2018	2017	2016
Overlapping Rates by Taxing District					
Corporations					
Philo					
Residential/Agricultural Real	7.130480	7.096882	8.620719	8.640562	8.654237
Commercial/Industrial/Public Utility/Mineral Real	8.310454	8.310454	8.800952	9.197542	9.227616
General Business/Public Utility Personal	10.050000	10.050000	10.050000	10.050000	10.050000
Roseville					
Residential/Agricultural Real	8.319612	8.319911	8.592938	8.500631	8.499030
Commercial/Industrial/Public Utility/Mineral Real	9.253837	9.250461	9.288145	9.784687	9.807676
General Business/Public Utility Personal	11.800000	11.800000	11.800000	11.800000	11.800000
South Zanesville					
Residential/Agricultural Real	4.998647	4.981987	5.250000	5.240067	5.245207
Commercial/Industrial/Public Utility/Mineral Real	4.768167	4.767955	4.917015	4.916662	4.898770
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	1.420000	0.400000	0.400000	0.400000
Commercial/Industrial/Public Utility/Mineral Real	1.420000	1.420000	0.400000	0.400000	0.400000
General Business/Public Utility Personal	1.420000	1.420000	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
Townships					
Adams					
Residential/Agricultural Real	4.019124	4.015628	4.123108	4.122361	4.121250
Commercial/Industrial/Public Utility/Mineral Real	4.026459	4.026459	4.044041	4.040976	4.040976
General Business/Public Utility Personal	4.350000	4.350000	4.350000	4.350000	4.350000
Blue Rock					
Residential/Agricultural Real	4.241185	4.240036	4.357047	4.363634	4.380623
Commercial/Industrial/Public Utility/Mineral Real	4.700000	4.700000	4.700000	4.690621	4.690621
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	5.584363	5.559491	6.060595	5.063152	5.055847
Commercial/Industrial/Public Utility/Mineral Real	6.226837	6.250000	6.241356	5.246215	5.235515
General Business/Public Utility Personal	6.250000	6.250000	6.250000	5.250000	5.250000
Clay					
Residential/Agricultural Real	3.059534	3.058727	3.138060	3.186568	3.141150
Commercial/Industrial/Public Utility/Mineral Real	3.181373	3.180383	3.191287	3.137893	3.188278
General Business/Public Utility Personal	3.250000	3.250000	3.250000	3.250000	3.250000

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

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Source: Muskingum County Auditor

2015	2014	2013	2012	2011
6.178360	6.174581	6.166959	6.044175	6.036201
6.727616	6.173128	6.173128	7.103184	6.816190
7.550000	7.550000	7.550000	10.050000	10.050000
8.503425	8.502668	8.465196	7.909439	7.896769
9.809373	9.809373	11.800000	10.127302	10.123981
11.800000	11.800000	11.800000	11.800000	11.800000
5.292270	5.249890	5.250000	2.750000	2.750000
4.835742	4.835305	4.835182	2.750000	2.750000
5.250000	5.250000	5.250000	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
4.195969	4.199626	4.198566	4.295152	4.295640
4.225974	4.302467	4.302395	4.350000	4.343639
4.350000	4.350000	4.350000	4.350000	4.350000
4.426017	4.427636	4.404174	4.449684	4.440609
4.700000	4.658018	4.665155	4.640554	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
5.250000	3.250000	3.250000	3.239275	3.237220
5.140499	3.142444	3.209125	3.250000	3.249914
5.250000	3.250000	3.250000	3.250000	3.250000
3.144772	3.145511	3.136291	3.089806	3.086675
3.190197	3.190197	3.188009	3.172224	3.171149
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)

	2020	2019	2018	2017	2016
Overlapping Rates by Taxing District					
Townships					
Falls					
Residential/Agricultural Real	5.864663	5.860863	6.129150	6.127407	6.130637
Commercial/Industrial/Public Utility/Mineral Real	6.076264	5.972939	6.097986	6.114312	6.118038
General Business/Public Utility Personal	6.150000	6.150000	6.150000	6.150000	6.150000
Harrison					
Residential/Agricultural Real	8.100553	8.081993	8.929337	8.943668	8.921239
Commercial/Industrial/Public Utility/Mineral Real	9.143364	9.592705	10.322733	10.222601	10.225767
General Business/Public Utility Personal	11.100000	11.100000	11.100000	11.100000	11.100000
Highland					
Residential/Agricultural Real	4.112767	4.110241	4.235600	4.234344	4.235016
Commercial/Industrial/Public Utility/Mineral Real	4.258154	4.269618	4.400000	4.399434	4.400000
General Business/Public Utility Personal	4.400000	4.400000	4.400000	4.400000	4.400000
Hopewell					
Residential/Agricultural Real	5.665334	4.052015	4.277242	4.279446	4.277864
Commercial/Industrial/Public Utility/Mineral Real	5.791112	4.387132	4.494601	4.474735	4.456253
General Business/Public Utility Personal	5.850000	4.850000	4.850000	4.850000	4.850000
Jackson					
Residential/Agricultural Real	9.337344	9.324618	9.683889	9.670024	9.689239
Commercial/Industrial/Public Utility/Mineral Real	8.996226	8.992947	9.277540	9.257424	9.197111
General Business/Public Utility Personal	10.250000	10.250000	10.250000	10.250000	10.250000
Jefferson					
Residential/Agricultural Real	6.084443	6.086160	4.391495	4.392432	4.390777
Commercial/Industrial/Public Utility/Mineral Real	6.027812	6.027812	4.341094	4.340775	4.385420
General Business/Public Utility Personal	6.400000	6.400000	4.400000	4.400000	4.400000
Licking					
Residential/Agricultural Real	8.306872	6.307084	6.892529	6.902189	5.909434
Commercial/Industrial/Public Utility/Mineral Real	8.990869	6.990747	7.156788	7.103585	6.103258
General Business/Public Utility Personal	9.250000	7.250000	7.250000	7.250000	6.250000
Madison					
Residential/Agricultural Real	5.456199	5.476730	5.496603	5.513873	5.520854
Commercial/Industrial/Public Utility/Mineral Real	5.062659	5.062659	5.058339	5.000289	5.000289
General Business/Public Utility Personal	6.000000	6.000000	6.000000	6.000000	6.000000
Meigs					
Residential/Agricultural Real	3.475358	3.474852	3.504919	3.504883	3.510829
Commercial/Industrial/Public Utility/Mineral Real	3.690428	3.690428	3.670719	3.658415	3.658415
General Business/Public Utility Personal	4.250000	4.250000	4.250000	4.250000	4.250000
Monroe					
Residential/Agricultural Real	4.456577	4.453749	4.527340	4.531205	4.530758
Commercial/Industrial/Public Utility/Mineral Real	4.700000	4.700000	4.669297	4.623980	4.623980
General Business/Public Utility Personal	4.700000	4.700000	4.700000	4.700000	4.700000
Muskingum					
Residential/Agricultural Real	6.485792	6.480963	7.115743	4.620125	4.614731
Commercial/Industrial/Public Utility/Mineral Real	6.914793	6.858155	7.136675	4.636958	4.643275
General Business/Public Utility Personal	7.150000	7.150000	7.150000	4.650000	4.650000

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Source: Muskingum County Auditor

2015	2014	2013	2012	2011
6.148671	6.150000	3.650000	3.650000	3.648747
6.111859	6.107932	3.586612	3.630682	3.650000
6.150000	6.150000	3.650000	3.650000	3.650000
9.033440	9.036818	6.216882	8.916307	8.886601
10.782638	10.656868	7.911765	11.491645	11.424058
11.100000	11.100000	8.300000	11.800000	11.800000
4.259312	4.275314	4.276765	4.349926	4.346240
4.361352	4.341616	4.400000	4.400000	4.400000
4.400000	4.400000	4.400000	4.400000	4.400000
4.322689	4.326348	4.324666	4.249301	4.246824
4.461376	4.462562	4.492568	4.468373	4.474273
4.850000	4.850000	4.850000	4.850000	4.850000
8.839192	8.842150	8.833850	8.706155	8.695876
7.747992	7.698910	7.698910	9.017808	9.049184
9.650000	9.650000	9.450000	9.650000	8.150000
5.894982	5.900000	5.900000	4.815689	4.809131
5.232270	5.240975	5.240975	4.244546	4.244546
5.900000	5.900000	5.900000	4.900000	4.900000
6.250000	6.249208	6.250000	6.089297	6.081179
6.103060	6.065344	6.098315	6.162321	6.168285
6.250000	6.250000	6.250000	6.250000	6.250000
5.898521	5.907144	3.911310	3.929050	3.935802
6.000000	5.963235	4.000000	4.000000	0.400000
6.000000	6.000000	4.000000	4.000000	4.000000
3.526301	3.524935	3.524324	3.638643	3.638420
3.854800	3.863793	3.812259	4.250000	4.250000
4.250000	4.250000	4.250000	4.250000	4.250000
4.535776	4.547945	4.553490	4.643837	4.646425
4.633179	4.700000	4.700000	4.700000	4.700000
4.700000	4.700000	4.700000	4.700000	4.700000
4.647992	4.648367	4.650000	4.650000	4.645173
4.650000	4.650000	4.650000	4.650000	4.650000
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)

	2020	2019	2018	2017	2016
Overlapping Rates by Taxing District					
Townships					
Newton					
Residential/Agricultural Real	11.967686	11.965541	13.127766	14.187617	5.784896
Commercial/Industrial/Public Utility/Mineral Real	13.047275	13.040737	13.786201	15.601883	7.215089
General Business/Public Utility Personal	14.450000	14.450000	14.450000	17.450000	9.050000
Perry					
Residential/Agricultural Real	7.541030	7.528463	4.847630	4.846271	4.847159
Commercial/Industrial/Public Utility/Mineral Real	8.927981	8.845543	5.487065	5.507033	5.511248
General Business/Public Utility Personal	9.700000	9.700000	6.200000	6.200000	6.200000
Rich Hill					
Residential/Agricultural Real	3.942874	3.941761	4.180031	4.182270	3.966559
Commercial/Industrial/Public Utility/Mineral Real	3.955758	3.909924	4.125221	4.093012	3.843012
General Business/Public Utility Personal	4.200000	4.200000	4.450000	4.450000	4.200000
Salem					
Residential/Agricultural Real	3.419921	3.422942	3.429534	3.431853	3.434011
Commercial/Industrial/Public Utility/Mineral Real	3.262460	3.262460	3.550000	3.537644	3.537644
General Business/Public Utility Personal	3.550000	3.550000	3.550000	3.550000	3.550000
Salt Creek					
Residential/Agricultural Real	3.487839	3.486857	3.504132	3.506136	3.506429
Commercial/Industrial/Public Utility/Mineral Real	3.679094	3.679094	3.703966	3.648516	3.645816
General Business/Public Utility Personal	4.000000	4.000000	4.000000	4.000000	4.000000
Springfield					
Residential/Agricultural Real	6.523066	6.521043	6.943295	5.149149	5.151373
Commercial/Industrial/Public Utility/Mineral Real	6.875817	6.758819	6.899700	5.099380	5.096922
General Business/Public Utility Personal	7.150000	7.150000	7.150000	5.350000	5.350000
Union					
Residential/Agricultural Real	4.828145	4.832849	4.964763	4.966651	4.967914
Commercial/Industrial/Public Utility/Mineral Real	4.922704	4.933124	5.030733	5.028957	5.031592
General Business/Public Utility Personal	5.100000	5.100000	5.100000	5.100000	5.100000
Washington					
Residential/Agricultural Real	6.574622	5.088170	5.646604	4.156712	4.157726
Commercial/Industrial/Public Utility/Mineral Real	7.104625	5.616282	5.866090	4.353407	4.332898
General Business/Public Utility Personal	7.400000	5.900000	5.900000	4.400000	4.400000
Wayne					
Residential/Agricultural Real	4.455257	4.453097	4.900990	3.910384	3.915273
Commercial/Industrial/Public Utility/Mineral Real	5.084212	5.082225	5.211433	4.247117	4.235845
General Business/Public Utility Personal	6.000000	6.000000	6.000000	5.000000	5.000000

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Source: Muskingum County Auditor

2015	2014	2013	2012	2011
5.840342	5.834453	5.822486	5.872511	5.863985
7.228913	7.235651	7.247114	7.438640	7.393079
9.050000	9.050000	9.050000	9.050000	9.050000
4.893059	4.893956	4.892957	4.797665	4.792724
5.478506	5.483861	5.299484	5.564960	5.515667
6.200000	6.200000	6.200000	6.200000	6.200000
3.993558	3.994098	3.998572	4.143282	4.142801
4.139121	4.158678	4.159021	4.200000	4.200000
4.200000	4.200000	4.200000	4.200000	4.200000
3.546731	3.550000	3.550000	3.487304	3.484858
3.542515	3.549750	3.517407	3.545023	3.550000
3.550000	3.550000	3.550000	3.550000	3.550000
3.548266	3.550381	3.544616	3.529171	3.524017
3.668186	3.668186	3.668846	3.702008	3.702008
4.000000	4.000000	4.000000	4.000000	4.000000
5.177982	5.176834	5.171644	5.007328	4.880769
5.146876	5.152640	5.140351	5.241212	5.206503
5.350000	5.350000	5.350000	5.350000	5.350000
4.994444	4.496730	4.496503	4.466650	4.466912
5.080424	4.576337	4.576386	4.594638	4.594774
5.100000	4.600000	4.600000	4.600000	4.600000
4.395462	4.400000	4.150000	4.138400	4.132236
4.331018	4.265576	3.747728	4.150000	4.150000
4.400000	4.400000	4.150000	4.150000	4.150000
3.932233	3.932199	3.926385	3.832155	3.831026
4.254646	4.252463	4.249030	4.214179	4.208087
5.000000	5.000000	5.000000	5.000000	5.000000

Muskingum County, Ohio

Principal Taxpayers

Real Estate Tax

2020 and 2011 (1)

Name of Taxpayer	2020	
	Assessed Value	Percent of Real Property Assessed Value
Ohio Franklin Realty LLC	\$15,567,120	0.91%
Nationwide Health Properties, Incorporated	12,686,260	0.75%
DOLGENCORP LLC	11,458,310	0.67%
Exeter 3605 Eastpointe LLC	11,268,990	0.66%
Appalachian Power Company	9,525,960	0.56%
Halliburton Energy Services, Incorporated	8,489,020	0.50%
Colony Square Mall Owner LLC	5,951,520	0.35%
MPI Group LLC	5,589,660	0.33%
Zarcal Zanesville LLC	4,928,340	0.29%
Dutro Real Estate LLC	3,907,500	0.23%
Totals	\$89,372,680	5.25%
Total Assessed Valuation	\$1,702,182,130	

Name of Taxpayer	2011	
	Assessed Value	Percent of Real Property Assessed Value
Colony Square Partners Limited	\$6,233,790	0.42%
Longaberger Company	5,802,020	0.40%
A-Z Warehouse Zanesville	3,487,120	0.24%
Century National Bank	3,336,780	0.23%
Zanesville Country Fair	3,336,320	0.23%
DGC Properties, LLC	3,280,350	0.23%
J. Robert Beam Trustee	3,246,440	0.22%
Worthington Foods	3,162,330	0.22%
Ray Thomas Lumbertown Incorporated	3,122,840	0.21%
Mid-Ohio Development/ Kensington Village	3,013,010	0.21%
Totals	\$38,021,000	2.61%
Total Assessed Valuation	\$1,455,248,080	

(1) The amounts presented represent the assessed values upon which 2020 and 2011 collections were based.

Source: Muskingum County Auditor

Muskingum County, Ohio
 Principal Taxpayers
 Public Utilities Tangible Personal Property Tax
 2020 and 2011 (1)

Name of Taxpayer	2020	
	Assessed Value	Percent of Public Utility Assessed Value
Rockies Express Pipeline	\$177,979,040	38.20%
Ohio Power Company	94,801,110	20.35%
Columbia Pipeline Group	62,397,330	13.39%
AEP Ohio Transmission Company Incorporated	49,757,530	10.68%
Appalachian Power Company	26,203,490	5.63%
Texas Eastern Trans LP	10,395,680	2.23%
Columbia Gas of Ohio Incorporated	9,195,910	1.97%
Guernsey Muskingum	7,620,430	1.64%
Tennessee Gas Pipeline	7,534,270	1.62%
NGO Transmission Incorporated	7,093,780	1.52%
Total	\$452,978,570	97.23%
Total Assessed Valuation	\$465,876,260	

	2011	
	Assessed Value	Percent of Public Utility Assessed Value
Rockies Express Pipeline	\$71,001,040	49.66%
Ohio Power Company	48,538,390	33.95%
Guernsey Muskingum Electric Co-Op	6,265,810	4.38%
NGO Transmission, Incorporated	4,656,610	3.26%
Texas Eastern Trans LP	3,924,100	2.75%
Total	\$134,385,950	94.00%
Total Assessed Valuation	\$142,961,480	

(1) The amounts presented represent the assessed values upon which 2020 and 2011 collections were based.

Source: Muskingum County Auditor

Muskingum County, Ohio
 Property Tax Levees and Collections (1)
 Real and Public Utility and General Business Tangible Personal Property
 Last Ten Years

	2020	2019	2018	2017	2016
<u>Real and Public Utility Property</u>					
Tax Levy (1)	\$14,811,255	\$16,772,575	\$13,969,544	\$12,592,074	\$12,448,297
Current Tax Collections (1)	14,327,806	13,454,174	12,058,474	11,971,319	13,728,369
Percent of Current Collections to Levy	96.74%	80.22%	86.32%	95.07%	110.28%
Delinquent Tax Collections (3)	570,722	536,694	453,678	525,256	535,878
Total Tax Collections	14,898,528	13,990,868	12,512,152	12,496,575	14,264,247
Ratio of Total Collections to Levy	100.59%	83.42%	89.57%	99.24%	114.59%
Outstanding Delinquent Taxes (2)	1,417,094	1,544,411	1,650,496	1,653,688	1,665,842
Ratio of Outstanding Delinquent Taxes to Tax Levy	9.57%	9.21%	11.81%	13.13%	13.38%
<u>General Business Tangible Personal Property</u>					
Tax Levy	\$0	\$0	\$0	\$0	\$0
Total Tax Collections	0	0	0	0	0
Ratio of Total Collections to Levy	n/a	n/a	n/a	n/a	n/a
Outstanding Delinquent Taxes	42,556	42,556	41,682	41,207	45,685
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.

Source: Muskingum County Auditor

2015	2014	2013	2012	2011
\$13,728,603	\$14,895,685	\$16,359,709	\$21,164,546	\$19,794,947
13,560,610	14,910,257	15,387,739	19,438,191	16,867,486
98.78%	100.10%	94.06%	91.84%	85.21%
667,522	913,782	731,600	1,015,376	1,489,227
14,228,132	15,824,039	16,119,339	20,453,567	18,356,713
103.64%	106.23%	98.53%	96.64%	92.73%
1,546,343	1,924,632	2,269,132	2,888,616	3,584,990
11.26%	12.92%	13.87%	13.65%	18.11%
\$0	\$0	\$0	\$0	\$0
312	895	2,504	2,263	3,822
n/a	n/a	n/a	n/a	n/a
53,218	53,460	54,455	68,118	80,370
n/a	n/a	n/a	n/a	n/a

Muskingum County, Ohio
 Ratio of Outstanding Debt to Total
 Personal Income and Debt Per Capita
 Last Ten Years

Year	Governmental Activities							
	General Obligation Bonds	Special Assessment OWDA	Special Assessment Bonds	OPWC Loan	State Infrastructure Bank Loan	Long-Term Contracts Payable	Bond Anticipation Notes	Capital Leases
2020	\$1,529,505	\$131,873	\$55,075	\$884,165	\$661,054	\$0	\$0	\$651,612
2019	1,843,013	136,332	73,927	792,888	0	416,010	0	804,110
2018	3,545,459	140,609	92,779	704,251	0	1,228,179	0	948,105
2017	4,529,537	144,712	111,731	433,145	0	2,014,582	0	1,122,613
2016	5,815,245	148,647	125,683	448,614	0	2,776,037	0	247,089
2015	7,055,643	152,421	189,735	464,083	0	3,513,335	0	319,128
2014	8,290,627	156,041	253,787	338,939	0	4,227,243	0	350,234
2013	9,490,251	168,425	312,939	0	0	4,918,502	0	475,798
2012	10,463,165	189,575	375,740	0	0	5,587,831	0	609,653
2011	11,496,893	210,579	418,000	0	0	6,235,926	400,000	732,653

Note: Details regarding the County's outstanding debt can be found in the Notes to the Financial Statements.

(1) See S46 for personal income and population data

Business-Type Activities

General Obligation Bonds	Revenue Bonds	OWDA Loan	OPWC Loan	Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$7,872,225	\$0	\$19,086,003	\$816,066	\$31,687,578	1.80%	\$368
9,197,544	0	18,010,986	816,066	32,090,876	1.82	373
10,575,145	0	16,691,266	846,291	34,772,084	1.97	404
11,843,096	0	13,477,332	876,516	34,553,264	1.96	401
13,044,047	0	13,399,017	833,197	36,837,576	2.09	428
14,008,879	0	13,699,289	144,317	39,546,830	2.24	459
15,124,183	0	13,654,230	0	42,395,284	2.41	493
16,189,387	0	11,929,999	0	43,485,301	2.47	505
17,006,598	0	11,225,303	0	45,457,865	2.58	528
17,830,907	5,329,400	11,139,921	0	53,794,279	3.05	625

Muskingum County, Ohio
 Ratio of General Obligation Bonded Debt to Estimated Actual Property Value
 and General Obligation Bonded Debt Per Capita
 Last Ten Years

Year	Population (1)	Estimated Actual Property Value	General Obligation Bonded Debt	Ratio of General Obligation Bonded Debt to Estimated Actual	Bonded General Obligation Debt Per Capita
2020	86,074	\$6,194,452,543	\$9,401,730	0.15%	\$109.23
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

(1) U.S. Census Bureau Fact Finder 2010 Federal Census. The 2020 Federal Census is not available at this time so the 2010 Federal Census was used for 2020.

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

	2020	2019	2018	2017	2016
Net Available Revenue:					
Gross Revenues (1)	\$4,489,725	\$4,420,445	\$4,382,431	\$4,420,758	\$4,199,510
Less: Operating Expenses (2)	2,129,508	2,754,459	2,744,798	2,371,297	2,057,080
Net Available Revenue	<u>2,360,217</u>	<u>1,665,986</u>	<u>1,637,633</u>	<u>2,049,461</u>	<u>2,142,430</u>
Debt Service OWDA Loans:					
Principal	393,660	386,464	282,161	241,691	262,413
Interest	262,984	273,523	245,307	204,598	214,696
OWDA Coverage	3.59	2.52	3.10	4.59	4.49
Debt Service - Revenue Bonds					
Bonds Principal	0	0	0	0	0
Bonds Interest	0	0	0	0	0
Revenue Bond Coverage	0.00	0.00	0.00	0.00	0.00
Total Debt Service:					
Principal	393,660	386,464	282,161	241,691	262,413
Interest	262,984	273,523	245,307	204,598	214,696
Total Coverage	3.59	2.52	3.10	4.59	4.49

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

(continued)

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

Source: Muskingum County Auditor

Muskingum County, Ohio
 Pledged Revenue Coverage (Continued)
 Revenue Debt - Sewer
 Last Ten Years

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

(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		
2020	\$4,462,688	\$2,544,790	\$1,917,898	\$1,689,237	\$86,199		1.08
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

(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

	2020	2019	2018	2017
Total Assessed Property Value	<u>\$2,168,058,390</u>	<u>\$2,069,406,230</u>	<u>\$1,781,043,120</u>	<u>\$1,760,621,770</u>
Debt Limit (1)	<u>52,701,460</u>	<u>50,235,156</u>	<u>43,026,078</u>	<u>42,515,544</u>
Total Debt Outstanding:				
General Obligation Bonds Payable	\$9,035,180	\$10,606,050	\$13,533,130	\$15,708,000
Notes Payable	0	0	0	0
Revenue Bonds Payable	0	0	0	0
OWDA Loans Payable from Enterprise				
Fund Revenues	19,086,003	18,010,986	16,691,266	13,477,332
OPWC Loans Payable	1,700,231	1,608,954	1,550,542	1,309,661
State Infrastructure Bank Loan Payable	661,054	0	0	0
Special Assessment Debt Payable	<u>185,173</u>	<u>207,832</u>	<u>230,309</u>	<u>252,712</u>
Total Gross Indebtedness	<u>30,667,641</u>	<u>30,433,822</u>	<u>32,005,247</u>	<u>30,747,705</u>
Exemptions:				
General Obligation Bonds Payable - Exempt	7,550,300	8,819,900	10,747,800	12,552,500
Notes Payable - Exempt	0	0	0	0
Revenue Bonds Payable	0	0	0	0
OWDA Loans Payable from Enterprise				
Fund Revenues	19,086,003	18,010,986	16,691,266	13,477,332
OPWC Loans Payable	1,700,231	1,608,954	1,550,542	1,309,661
Special Assessment Debt Payable	<u>185,173</u>	<u>207,832</u>	<u>230,309</u>	<u>252,712</u>
Amount Available in the Debt Service Fund for General Obligations	<u>210,997</u>	<u>311,370</u>	<u>408,186</u>	<u>516,230</u>
Total Exemptions	<u>28,732,704</u>	<u>28,959,042</u>	<u>29,628,103</u>	<u>28,108,435</u>
Total Net Debt Applicable to Debt Limit	<u>1,934,937</u>	<u>1,474,780</u>	<u>2,377,144</u>	<u>2,639,270</u>
Legal Debt Margin	<u>\$50,766,523</u>	<u>\$48,760,376</u>	<u>\$40,648,934</u>	<u>\$39,876,274</u>
Legal Debt Margin Within Debt Limit	96.33%	97.06%	94.48%	93.79%

(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

2016	2015	2014	2013	2012	2011
<u>\$1,713,988,010</u>	<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>41,349,700</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>
 \$18,117,500	 \$20,746,520	 \$23,065,190	 \$25,298,400	 \$27,220,000	 \$29,182,000
0	0	0	0	140,000	1,930,000
0	0	0	0	0	5,329,400
 13,399,017	 13,699,289	 13,654,230	 11,929,999	 11,225,303	 11,139,921
1,281,811	608,400	338,939	0	0	0
0	0	0	0	0	0
269,947	337,121	404,141	475,025	559,575	628,579
 33,068,275	 35,391,330	 37,462,500	 37,703,424	 39,144,878	 48,209,900
 14,266,700	 16,172,300	 17,822,900	 19,403,400	 20,886,250	 22,255,250
0	0	0	0	0	700,000
0	0	0	0	0	5,329,400
 13,399,017	 13,699,289	 13,654,230	 11,929,999	 11,225,303	 11,139,921
1,281,811	608,400	338,939	0	0	0
269,947	337,121	404,141	475,025	559,575	628,579
 581,124	 236,148	 252,528	 277,063	 305,918	 326,286
 29,798,599	 31,053,258	 32,472,738	 32,085,487	 32,977,046	 40,379,436
 3,269,676	 4,338,072	 4,989,762	 5,617,937	 6,167,832	 7,830,464
 <u>\$38,080,024</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>
 92.09%	 89.08%	 87.23%	 85.65%	 84.65%	 79.64%

(continued)

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

	2020	2019	2018	2017
Unvoted Debt Limitation (1)	<u>\$21,680,584</u>	<u>\$20,694,062</u>	<u>\$17,810,431</u>	<u>\$17,606,218</u>
Total Debt Outstanding:				
General Obligation Bonds Payable	\$9,035,180	\$10,606,050	\$13,533,130	\$15,708,000
Notes Payable	0	0	0	0
Revenue Bonds Payable	0	0	0	0
OWDA Loans Payable from Enterprise Fund Revenues	19,086,003	18,010,986	16,691,266	13,477,332
OPWC Loans Payable	1,700,231	1,608,954	1,550,542	1,309,661
State Infrastructure Bank Loan Payable	661,054	0	0	0
Special Assessment Debt Payable	185,173	207,832	230,309	252,712
Total Gross Indebtedness	<u>30,667,641</u>	<u>30,433,822</u>	<u>32,005,247</u>	<u>30,747,705</u>
Exemptions:				
General Obligation Bonds Payable - Exempt	7,550,300	8,819,900	10,747,800	12,552,500
Notes Payable - Exempt	0	0	0	0
Revenue Bonds Payable	0	0	0	0
OWDA Loans Payable from Enterprise Fund Revenues	19,086,003	18,010,986	16,691,266	13,477,332
OPWC Loans Payable	1,700,231	1,608,954	1,550,542	1,309,661
Bonds Payable from Special Assessments	185,173	207,832	230,309	252,712
Amount Available in the Debt Service Fund for General Obligations	210,997	311,370	408,186	516,230
Total Exemptions	<u>28,732,704</u>	<u>28,959,042</u>	<u>29,628,103</u>	<u>28,108,435</u>
Net Debt Within Unvoted Debt Limitation	<u>1,934,937</u>	<u>1,474,780</u>	<u>2,377,144</u>	<u>2,639,270</u>
Unvoted Legal Debt Margin	<u>\$19,745,647</u>	<u>\$19,219,282</u>	<u>\$15,433,287</u>	<u>\$14,966,948</u>
Unvoted Legal Debt Margin as a Percentage of Unvoted Debt Limitation	91.08%	92.87%	86.65%	85.01%

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

2016	2015	2014	2013	2012	2011
<u>\$17,139,880</u>	<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>
\$18,117,500	\$20,746,520	\$23,065,190	\$25,298,400	\$27,220,000	\$29,182,000
0	0	0	0	140,000	1,930,000
0	0	0	0	0	5,329,400
13,399,017	13,699,289	13,654,230	11,929,999	11,225,303	11,139,921
1,281,811	608,400	338,939	0	0	0
0	0	0	0	0	0
<u>269,947</u>	<u>337,121</u>	<u>404,141</u>	<u>475,025</u>	<u>559,575</u>	<u>628,579</u>
<u>33,068,275</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>
14,266,700	16,172,300	17,822,900	19,403,400	20,886,250	22,255,250
0	0	0	0	0	700,000
0	0	0	0	0	5,329,400
13,399,017	13,699,289	13,654,230	11,929,999	11,225,303	11,139,921
1,281,811	608,400	338,939	0	0	0
<u>269,947</u>	<u>337,121</u>	<u>404,141</u>	<u>475,025</u>	<u>559,575</u>	<u>628,579</u>
<u>581,124</u>	<u>236,148</u>	<u>252,528</u>	<u>277,063</u>	<u>305,918</u>	<u>326,286</u>
<u>29,798,599</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>3,269,676</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>\$13,870,204</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>

80.92% 73.69% 69.25% 65.46% 63.01% 51.00%

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)
2020	86,074	\$1,761,848,706	\$20,469	\$37,748	39.5
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

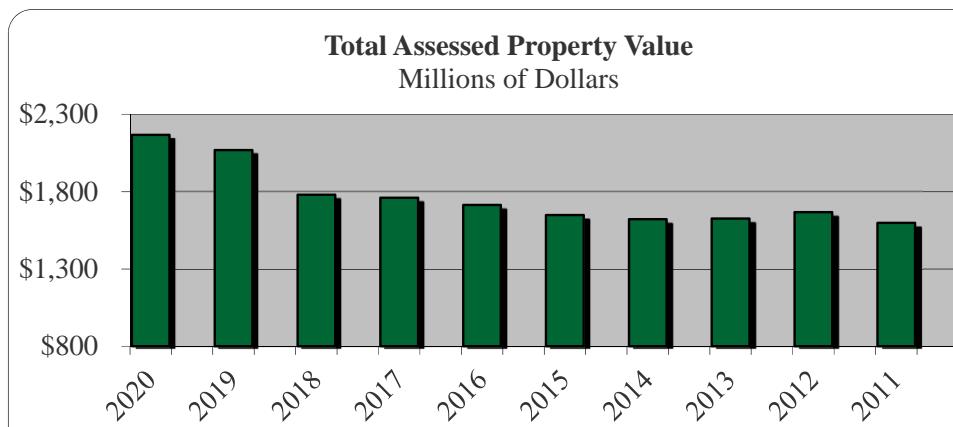
(1) Source: U.S. Census Bureau Fact Finder 2010 Federal Census. The 2020 Federal Census is not available at this time so the 2010 Federal Census figure was used for 2020.

(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	15,587	5.2%	\$2,168,058,390
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

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Muskingum County, Ohio

Principal Employers

2020 and 2011

2020			
Employer	Nature of Business	Employees	Percentage of Total County Employment
Genesis Health Care	Hospitals, Clinics, Outpatient	3,300	8.85%
Dollar General Corporation	Distribution Center for Retail Stores	820	2.20%
Muskingum County	Government	816	2.19%
Continuing Healthcare Solution	Nursing Homes	750	2.01%
AutoZone	Auto Parts Distribution Center	648	1.74%
Spectrum	Inbound Call Center	563	1.51%
Halliburton Energy Services, Incorporated	Oil and Gas Well Services	551	1.48%
Shelly & Sands, Incorporated	Road Construction, Aggregate, and Asphalt	500	1.34%
Zanesville City School District	Education	487	1.31%
Muskingum University	Private University	450	1.21%
Total		8,885	23.84%
Total Employment within the County		37,257	
2011			
Employer	Nature of Business	Employees	Percentage of Total County Employment
Genesis Health Care	Hospital - Health Services	3,000	9.03%
Zandex, Incorporated	Health Services	1,100	3.31%
Muskingum County	Government	925	2.79%
Dollar General Corporation	General Merchandise Warehouse and Distribution Center	732	2.20%
Longaberger, Incorporated	Hand-woven baskets and wood products	550	1.66%
Muskingum University	Private University	450	1.35%
Auto Zone, Incorporated	Auto Parts Warehouse and Distribution Center	423	1.27%
Zanesville City Schools	Education	418	1.26%
Avon Products, Incorporated	Beauty Care Products Warehouse and Distribution Center	404	1.22%
Owens Illinois, Incorporated	Glass Containers and Jars	345	1.04%
Total		8,347	25.13%
Total Employment within the County		33,213	

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	2020	2019	2018	2017
General Government - Legislative and Executive				
Commissioners	11.00	12.00	12.00	11.00
Auditor	11.00	11.00	10.00	10.00
Treasurer	4.00	4.00	4.00	2.00
Treasurer - Dretac	1.00	1.00	1.00	3.00
Prosecuting Attorney	20.00	19.00	21.00	19.00
Prosecutor - Dretac	2.00	2.00	1.00	1.00
Records	3.00	2.00	3.00	3.00
Board of Elections	19.00	16.00	16.00	14.00
Recorder	5.00	5.00	5.00	4.00
Data Processing	0.00	0.00	0.00	0.00
Maintenance	20.00	19.00	19.00	20.00
Fleet Garage	2.00	2.00	2.00	2.00
Information Services	4.00	4.00	4.00	4.00
Title	5.00	5.00	5.00	5.00
G.I.S.	3.00	3.00	3.00	3.00
Real Estate	7.00	6.00	6.00	7.00
General Government - Judicial				
Common Pleas Court	9.00	9.00	10.00	10.00
Jury Commission - Common Pleas	2.00	2.00	2.00	2.00
County Court	10.00	9.00	10.00	9.00
Probate Court	7.00	7.00	6.00	6.00
Juvenile Court	59.00	63.00	63.00	62.00
Municipal Court	3.00	4.00	3.00	5.00
Clerk of Courts	11.00	12.00	11.00	11.00
Domestic Relations Court	10.00	10.00	10.00	10.00
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	113.00	111.00	105.00	103.00
Disaster Services	3.00	3.00	3.00	3.00
Coroner	12.00	12.00	17.00	16.00
Community Corrections	5.00	5.00	5.00	5.00
House Arrest - County Court	3.00	3.00	2.00	3.00
Youth Services - Juvenile Court	2.00	2.00	2.00	3.00
Sheriff Levy Fund	6.00	6.00	6.00	6.00
Sheriff Co. Agency	8.00	8.00	10.00	5.00
9-1-1 Sheriff	1.00	1.00	1.00	2.00
Victim Witness - Prosecutor	2.00	2.00	2.00	2.00
Building Department	6.00	6.00	6.00	6.00
Public Works				
Engineer	52.00	52.00	45.00	49.00
Recycling	2.00	2.00	2.00	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

2016	2015	2014	2013	2012	2011
10.00	11.00	11.00	11.00	13.00	14.00
10.00	11.00	11.00	11.00	12.00	10.00
5.00	4.00	3.00	3.00	3.00	3.00
1.00	2.00	2.00	2.00	3.00	2.00
18.00	17.00	16.00	17.00	20.00	19.00
1.00	2.00	1.00	3.00	1.00	1.00
2.00	2.00	2.00	2.00	2.00	2.00
14.00	15.00	17.00	18.00	19.00	18.00
5.00	5.00	5.00	6.00	4.00	6.00
0.00	0.00	0.00	0.00	0.00	1.00
19.00	19.00	20.00	20.00	19.00	18.00
2.00	2.00	2.00	2.00	2.00	2.00
4.00	4.00	4.00	4.00	4.00	4.00
5.00	6.00	5.00	5.00	5.00	5.00
3.00	3.00	2.00	2.00	3.00	3.00
7.00	6.00	7.00	7.00	8.00	7.00
9.00	9.00	8.00	8.00	9.00	9.00
2.00	2.00	2.00	2.00	2.00	2.00
9.00	9.00	9.00	9.00	9.00	9.00
5.00	7.00	6.00	6.00	6.00	6.00
60.00	61.00	67.00	63.00	62.00	63.00
3.00	3.00	4.00	4.00	4.00	4.00
12.00	11.00	11.00	10.00	11.00	12.00
9.00	10.00	11.00	11.00	11.00	11.00
0.00	0.00	1.00	0.00	0.00	0.00
1.00	1.00	1.00	1.00	1.00	1.00
101.00	102.00	101.00	100.00	99.00	98.00
3.00	3.00	3.00	3.00	3.00	3.00
19.00	16.00	6.00	5.00	3.00	3.00
6.00	6.00	6.00	6.00	6.00	5.00
3.00	3.00	3.00	3.00	3.00	3.00
4.00	3.00	0.00	0.00	0.00	0.00
6.00	6.00	6.00	7.00	7.00	7.00
5.00	4.00	3.00	4.00	3.00	5.00
2.00	2.00	2.00	2.00	2.00	2.00
2.00	2.00	1.00	1.00	1.00	1.00
7.00	7.00	8.00	6.00	6.00	5.00
48.00	48.00	48.00	51.00	54.00	55.00
3.00	4.00	3.00	4.00	4.00	3.00
1.00	1.00	1.00	1.00	1.00	1.00

(continued)

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

Program/Activity	2020	2019	2018	2017
Health				
Dog and Kennel	3.00	3.00	4.00	4.00
T.B. Clinic	11.00	12.00	11.00	11.00
Human Services				
Developmental Disabilities	87.00	95.00	91.00	108.00
Public Assistance	79.00	82.00	83.00	84.00
Children Services	85.00	87.00	86.00	85.00
Child Support Enforcement Agency	34.00	38.00	39.00	39.00
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	10.00	11.00	0.00
Early Childhood - Starlight	3.00	3.00	3.00	0.00
Enterprise Funds				
Sewer	8.00	8.00	9.00	11.00
Water	19.00	17.00	16.00	16.00
Totals:	816.00	829.00	820.00	821.00

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

2016	2015	2014	2013	2012	2011
4.00	4.00	3.00	4.00	4.00	3.00
11.00	11.00	18.00	16.00	19.00	29.00
101.00	107.00	114.00	133.00	127.00	110.00
82.00	84.00	81.00	78.00	85.00	88.00
83.00	83.00	81.00	76.00	77.00	79.00
38.00	38.00	38.00	36.00	38.00	40.00
10.00	10.00	9.00	9.00	9.00	9.00
0.00	0.00	0.00	0.00	1.00	102.00
22.00	22.00	17.00	25.00	25.00	23.00
12.00	11.00	10.00	3.00	0.00	3.00
3.00	3.00	3.00	0.00	0.00	10.00
10.00	8.00	8.00	7.00	9.00	12.00
16.00	<u>15.00</u>	<u>15.00</u>	<u>15.00</u>	<u>14.00</u>	<u>13.00</u>
818.00	<u>825.00</u>	<u>816.00</u>	<u>822.00</u>	<u>833.00</u>	<u>944.00</u>

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

	2020	2019	2018	2017	2016
General Government - Legislative and Executive					
Commissioners					
Number of Resolutions Passed	1,232	1,389	1,431	1,460	1,434
Number of Meetings	99	95	92	95	96
Auditor					
Number of Budgetary Checks Issued	32,702	27,529	26,402	26,257	25,951
Number of Personal Property Returns	0	0	0	0	0
Number of Exempt Conveyances	1,185	1,250	1,260	1,247	1,459
Number of Non-Exempt Conveyances	2,008	1,945	1,865	1,932	1,729
Number of Real Estate Transfers	3,193	3,195	3,125	3,180	3,188
Number of Parcels Billed	74,401	68,202	60,592	60,735	64,102
Prosecutor					
Number of Criminal Cases	1,532	1,806	1,779	1,609	1,548
Board of Elections					
Registered Voters	55,095	52,261	55,015	54,277	53,923
Registered Voters Last General Election	55,095	52,261	55,015	54,277	53,923
Percentage of Registered Voters that Voted	73.99%	29.71%	53.71%	32.29%	69.93%
Recorder					
Number of Deeds Recorded	4,082	4,183	4,116	4,208	4,015
Number of Mortgages Recorded	4,070	3,257	2,973	3,202	3,080
Number of Military Discharges Recorded	17	54	66	61	7
Number of Documents Recorded	13,558	12,050	11,924	12,223	11,847
Building Department					
Number of Plan Approvals Issued	446	394	566	798	732
Approximate Cost of Construction	\$230,803,374	\$58,988,991	\$102,180,496	\$74,603,595	\$161,080,821
General Government - Judicial					
Probate Court					
Number of Marriage Licenses Issued	527	565	608	530	551
Number of Civil Cases Filed	10	18	7	11	10
Number of Estates Filed	432	414	422	421	428
Number of Guardianships Filed	34	39	51	44	43
Juvenile Court					
Number of Delinquent Cases	329	399	389	352	584
Number of Unruly Cases	257	339	344	369	285
Number of Traffic Cases	320	368	437	430	411
Number of Abuse, Dependency, or Neglect Cases	248	245	252	257	189
Number of Custody Cases	1	3	4	22	41
Number of Adult Cases Only	185	282	256	263	223
Number of Other (Court Contempt, etc.) Cases	25	25	45	203	261

Source: Muskingum County Departments
 n/a - Information unavailable

2015	2014	2013	2012	2011
1,437 95	1,445 93	1,411 94	1,535 96	1,654 97
27,008 0	26,373 0	25,770 0	27,885 0	28,962 8
1,338	1,342	1,471	1,334	1,069
1,759	1,569	1,549	1,548	1,403
3,097	2,911	3,020	2,882	2,472
65,272	69,740	63,001	65,986	71,921
977	850	430	277	287
51,784	53,357	52,803	53,507	52,088
51,784	53,357	52,803	53,963	52,386
44.71%	39.85%	25.74%	69.70%	48.31%
3,953	3,816	3,837	3,817	3,538
3,248	3,059	3,644	3,580	3,025
11	8	10	16	12
12,309	11,381	13,149	13,645	11,892
659	665	608	646	615
\$130,806,359	\$77,188,643	\$71,435,839	\$72,583,620	\$92,739,048
589	603	536	629	611
10	15	16	12	14
417	428	420	472	435
35	41	44	46	70
702	593	580	690	797
212	237	209	140	141
489	428	394	449	467
198	272	266	184	203
61	2	2	1	1
114	30	10	6	1
307	426	428	249	257

(continued)

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
General Government - Judicial					
Municipal Court					
Number of Civil Cases and Small Cases Filed	823	1,243	1,053	1,013	904
Number of Criminal Cases Filed	1,359	1,752	1,766	1,816	1,861
Domestic Relations Court					
Number of Divorces/ Dissolution Cases Filed	366	406	384	422	417
Clerk of Courts					
Number of Civil Cases Filed	154	481	485	429	428
Number of Criminal Cases Filed	656	732	758	500	428
Number of Domestic Relation Cases Filed	800	887	939	1,034	1,054
Number of Appeal Cases Filed	58	90	85	104	67
Law Library					
Number of Volumes in Collection	10,709	10,692	10,658	10,631	10,601
Number of Computer Users Served	117	117	117	117	117
Public Safety					
Sheriff					
Average Daily Jail Census	161	205	222	198	193
Number of Prisoners Booked	1,549	2,523	2,798	2,647	2,586
Number of Prisoners Released	1,549	2,431	2,739	2,641	2,583
Number of Citations Issued	947	1,041	1,286	1,969	2,301
Number of Court Security Hours	6,240	2,640	2,080	2,080	2,080
Coroner					
Number of Autopsies Performed	35	35	31	29	19
Probation					
Number of House Arrest/GPS Individuals	8	3	17	25	28
Number of SCRAM Alcohol Monitoring Persons	61	65	86	83	91
Public Works					
Engineer					
Miles of Roads Resurfaced	16	33	20	15	11
Number of Bridges Replaced/ Improved	12	9	4	8	5
Number of Culverts Built/ Replaced/ Improved	147	78	117	151	134
Community Development					
Rehabilitation Assistance	71,917	75,375	155,468	292,405	331,125
Home Repair Assistance	44,915	118,690	72,994	104,552	40,725
Homeless Prevention Assistance	0	0	0	0	0
Human Services					
Developmental Disabilities					
Number of Students Enrolled in Early Intervention	76	61	72	73	67
Number of Students Enrolled in Preschool	20	32	34	24	20
Number of Students Enrolled in School Age	37	39	45	45	45
Number Served by Workshop (privatized in 2017)	N/A	N/A	N/A	N/A	99
Public Assistance					
Average Client Count - Food Stamps	16,123	15,396	16,575	17,833	18,864
Medicaid Caseload	28,308	27,201	28,528	27,660	28,703
Average Client Count - Day Care	363	467	413	404	403
Child Support Enforcement Agency					
Open Child Support Cases	10,951	10,906	11,160	10,985	10,540
Percentage of Child Support Collected	70.16%	71.94%	72.04%	71.60%	71.07%

Source: Muskingum County Departments

2015	2014	2013	2012	2011
767 1,982	910 2,095	954 1,914	1,182 2,000	1,133 1,053
416	461	417	442	576
547 388 1,101 65	578 376 1,112 53	598 274 1,113 56	691 273 1,020 60	715 206 1,120 67
10,580 117	10,554 117	10,543 117	10,493 117	10,554 105
192 2,459 2,451 2,232 2,080	181 2,367 2,331 2,053 2,080	168 2,104 1,964 1,872 2,080	161 2,346 2,232 1,934 2,080	172 2,136 2,161 2,743 2,080
39	28	37	40	27
24 55	24 66	26 61	23 n/a	25 n/a
14 6 130	16 11 50	21 1 85	22 7 107	14 3 119
82,243 191,391 0	55,922 7,437 13,517	125,252 99,743 14,618	191,253 2,424 0	42,130 125,000 41,663
63 31 47 148	128 32 46 161	73 34 36 128	86 35 41 136	117 58 43 174
19,976 29,498 398	21,013 28,302 422	21,400 24,267 456	20,360 20,761 476	21,000 23,033 704
10,470 72.01%	9,987 70.57%	9,640 70.28%	10,011 70.11%	9,997 70.41%

(continued)

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

	2020	2019	2018	2017	2016
Human Services					
Veterans Services					
Number of Clients Served	606	1,204	1,154	802	968
Amount of Benefits Paid	\$263,992	\$296,609	\$240,065	\$246,290	\$277,063
Number of Clients Transported	136	545	427	379	415
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	44	55	55	59	55
Health					
Dog and Kennel					
Number of Dog Tags Issued	11,003	11,276	10,282	16,319	13,510
Number of Kennel Tags Issued	175	162	32	60	40
Number of Dogs Confiscated	611	530	545	505	542
T.B. Clinic					
Number of Individuals Treated for TB	0	1	0	0	1
Enterprise Funds					
Sewer					
Average Daily Sewage Treated (millions gallons per day)	2.310	2.280	1.840	1.510	1.420
Customer Accounts	5,732	4,925	4,916	4,886	4,817
Water					
Average Daily Water Treated (millions gallons per day)	1.959	1.867	1.648	1.531	1,373
Customer Accounts	8,986	8,820	8,568	8,268	8,382

Source: Muskingum County Departments

2015	2014	2013	2012	2011
904	851	1,089	1,106	1,103
\$229,464	\$245,129	\$202,658	\$193,438	\$205,535
544	707	580	663	567
0	0	0	0	77
0	0	0	0	7
0	0	0	0	38
56	63	59	62	65
12,192	13,356	11,138	11,717	10,597
55	250	791	562	805
393	565	584	574	801
0	0	5	8	11
1.570	1.810	1.940	1.890	1.848
4,798	4,798	4,809	4,809	4,607
1.375	0.847	1.541	1.540	1.558
8,269	8,174	8,100	8,037	8,000

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</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	0
Underwood Building - (square feet)	10,924	10,924	10,924	10,924	10,924
Auditor					
Courthouse - (square feet)	10,068	10,068	10,068	10,068	10,068
Recorder					
Courthouse - (square feet)	3,215	3,215	3,215	3,215	3,215
Treasurer					
Courthouse - (square feet)	3,352	3,352	3,352	3,352	3,352
Maintenance					
Courthouse - (square feet)	5,986	5,986	5,986	5,986	5,986
Fleet Garage - (square feet)	2,600	2,600	2,600	2,600	2,600
Prosecutor					
Law Administration Building - (square feet)	13,450	13,450	13,450	13,450	13,450
Building Department					
Records and Courts Facility - (square feet)	4,152	4,152	4,152	4,152	4,152
Information Services					
Records and Courts Facility - (square feet)	464	464	464	464	464
Records Commission					
Records and Courts Facility - (square feet)	11,338	11,338	11,338	11,338	11,338
Title Office					
Records and Courts Facility - (square feet)	4,008	4,008	4,008	4,008	4,008
Board of Elections					
County Agencies Building - (square feet)	0	0	0	0	3,880
Elections Building - 627 Market Street	21,433	21,433	21,433	21,433	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

2015	2014	2013	2012	2011
7,782	7,782	7,782	7,782	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	10,068	11,374
3,215	3,215	3,215	3,215	3,314
3,352	3,352	3,352	3,352	3,066
5,986	5,986	5,986	5,986	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	4,152	6,112
464	464	464	464	1,753
11,338	11,338	11,338	11,338	8,634
4,008	4,008	4,008	4,008	4,585
3,880	3,880	3,880	3,880	3,880
0	0	0	0	0
5,509	5,509	5,509	5,509	5,903
17,160	17,160	17,160	17,160	11,158
4,523	4,523	4,523	4,523	3,904
6,735	6,735	6,735	6,735	6,735
15,747	15,747	15,747	15,747	15,747
5,726	5,726	5,726	5,726	5,726
16,441	16,441	16,441	16,441	16,441

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

	2020	2019	2018	2017	2016
<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	526	529	529
Township Road Miles	711	711	711	711	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	22,566
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)	6,433	5,070	5,779	3,850	10,540
Water Department					
Water Department Office - (square feet)	2,240	2,240	2,240	2,240	2,240
Water Lines Laid - (in feet)	106,500	48,500	162,500	44,293	13,300

Source: Muskingum County Departments

2015	2014	2013	2012	2011
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133	133	133	133	262
44,601	44,601	44,601	44,601	44,601
129	129	129	129	804
1,704	1,704	1,704	1,704	1,704
15,896	15,896	15,896	15,896	588
35,209	35,930	35,930	35,930	35,930
10,800	10,800	10,800	10,800	10,800
9,584	9,584	9,584	11,984	11,984

2,440	2,440	2,440	2,440	2,440
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14,650	14,650	14,650	14,650	14,650
1,124	1,124	1,124	1,124	1,124
4,180	4,180	4,180	4,180	4,180
5,870	5,870	5,870	5,870	5,870
2,800	2,800	2,800	2,800	2,800
20,894	20,894	20,894	20,894	20,894
3,840	3,840	3,840	3,840	3,840
527	527	528	527	530
709	708	708	707	704
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	15,896	31,204
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22,844	0	0	0	0
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1,997	1,997	1,997	1,997	1,997
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22,556	22,566	22,566	22,566	22,566
4,720	4,720	4,720	4,720	4,720

2,670	2,670	2,670	2,670	2,670
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6,624	6,624	6,624	6,624	6,624
6,400	2,400	2,400	0	0
10,550	5,100	2,000	0	19,958

2,240	2,240	2,240	2,240	2,240
8,600	54,330	25,000	49,852	13,755

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

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 9/28/2021

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