



OHIO AUDITOR OF STATE  
**KEITH FABER**





MUSKINGUM COUNTY  
DECEMBER 31, 2022

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MUSKINGUM COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2022

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Pass Through Entity Identifying Number	Federal AL Number	Provided Through to Subrecipients	Total Federal Expenditures
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
<i>Passed Through Ohio Department of Education</i>				
Child Nutrition Cluster:				
School Breakfast Program	N/A	10.553	\$0	\$37,814
National School Lunch Program				
Cash Assistance	N/A	10.555	0	75,872
Non-Cash Assistance (Food Distribution)			0	10,371
Total National School Lunch Program			0	86,243
Total Child Nutrition Cluster			0	124,057
<i>Passed through Ohio Department of Jobs and Family Services</i>				
SNAP Cluster				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	G-2223-11-6970	10.561	0	1,082,796
Total SNAP Cluster			0	1,082,796
COVID-19 Pandemic EBT Administrative Costs	N/A	10.649	0	628
Total U.S. Department of Agriculture			0	1,207,481
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
<i>Passed Through Ohio Department of Development</i>				
Community Development Block Grants-State's Program	B-F-20-1CC-1	14.228	0	192,172
	B-C-20-1CC-1		0	121,843
Total Community Development Block Grant-State's Program			0	314,015
Home Investment Partnerships Program	B-C-20-1CC-2	14.239	0	299,137
Total Home Investment Partnerships Program			0	299,137
Total U.S. Department of Housing and Urban Development			0	613,152
<b>U.S. DEPARTMENT OF JUSTICE</b>				
<i>Passed through Ohio Attorney General</i>				
Crime Victim Assistance	2022-VOCA-134714179	16.575	0	20,004
	2023-VOCA-135105143		0	4,313
Total Crime Victim Assistance			0	24,317
<i>Direct From Federal Government</i>				
Bulletproof Vest Partnership Program	N/A	16.607	0	1,099
	N/A		0	655
Total Bulletproof Vest Partnership Program			0	1,754
Total U.S. Department of Justice			0	26,071
<b>U.S. DEPARTMENT OF LABOR</b>				
<i>Passed Through Workforce Investment Act Area 7</i>				
Employment Service Cluster				
Employment Service/Wagner-Peyser Funded Activities	N/A	17.207	0	14,431
Total Employment Service Cluster			0	14,431
Unemployment Insurance (UI) Program	N/A	17.225	0	85,594
Trade Adjustment Assistance (TAA) for Workers Program	N/A	17.245	0	2,252
WIOA Cluster:				
WIOA Adult Program	N/A	17.258	0	503,308
WIOA Youth Activities	N/A	17.259	0	30,309
WIOA Dislocated Workers	N/A	17.278	0	269,292
Total WIOA Cluster			0	802,909
WIA National Emergency Grants	N/A	17.277	0	16,616
Total U.S. Department of Labor			0	921,802

MUSKINGUM COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2022  
(Continued)

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Pass Through Entity Identifying Number	Federal AL Number	Provided Through to Subrecipients	Total Federal Expenditures
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
<b><i>Passed Through Ohio Department of Transportation</i></b>				
Highway Planning and Construction Cluster				
Highway Planning and Construction	PID 104046	20.205	0	612,483
	PID 105928		0	300,000
	PID 105931		0	150,000
Total Highway Planning and Construction Cluster			0	1,062,483
Total U.S. Department of Transportation			0	1,062,483
<b>U.S. TREASURY</b>				
<b><i>Direct From Federal Government</i></b>				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	N/A	21.027	0	4,922,155
Total U.S. Treasury			0	4,922,155
<b>U.S. DEPARTMENT OF EDUCATION</b>				
<b><i>Passed Through Ohio Department of Education</i></b>				
Special Education Cluster (IDEA):				
COVID-19 Special Education - Grants to States - American Rescue Plan	2021-2022	84.027X	0	2,220
Special Education-Preschool Grants	2021-2022	84.173A	0	4,499
COVID-19 Special Education-Preschool Grants - American Rescue Plan	2021-2022	84.173X	0	165
Special Education - Grants to States	2021-2022	84.027A	0	29,473
Total Special Education Cluster (IDEA)			0	36,357
Education Stabilization Fund - Governor's Emergency Education Relief Fund	2022	84.425C	0	29,385
<b><i>Passed Through Ohio Department of Developmental Disabilities</i></b>				
Special Education - Grants for Infants and Families	H181A200024	84.181	0	33,664
Total U.S. Department of Education			0	99,406
<b>ELECTION ASSISTANCE COMMISSION</b>				
<b><i>Passed Through Ohio Secretary of State</i></b>				
Help America Vote Security Grants - Security & Accessibility	N/A	90.404	0	6,132
Total Election Assistance Commission			0	6,132
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
<b><i>Passed through Ohio Department of Jobs and Family Services</i></b>				
Promoting Safe and Stable Families	G-2223-11-6970	93.556	0	27,517
	G-2223-11-6971		0	62,560
Promoting Safe and Stable Families Total				90,077
Temporary Assistance for Needy Families	G-2223-11-6970	93.558	393,148	1,921,558
Child Support Enforcement	G-2223-11-6970	93.563	0	2,040,635
Child Care and Development Fund (CCDF) Cluster				
Child Care and Development Block Grant	G-2223-11-6970	93.575	0	166,527
Total Child Care and Development Fund (CCDF) Cluster			0	166,527
Stephanie Tubbs Jones Child Welfare Services Program	G-2223-11-6970	93.645	0	3,401
	G-2223-11-6971		0	66,396
Stephanie Tubbs Jones Child Welfare Services Program Total				69,797
Foster Care - Title IV-E	G-2223-11-6971	93.658	0	1,943,166
Adoption Assistance	G-2223-11-6971	93.659	0	640,280
Chafee Foster Care Independence Program	G-2223-11-6970	93.674	0	21,480
<b><i>Passed Through Ohio Department of Developmental Disabilities</i></b>				
Social Services Block Grant	N/A	93.667	0	53,146
<b><i>Passed through Ohio Department of Jobs and Family Services</i></b>				
Social Services Block Grant	G-2223-11-6970	93.667	0	892,939
Total Social Services Block Grant			0	946,085
Elder Abuse Prevention Intervention Program	G-2223-11-6970	93.747	0	37,986
Children's Health Insurance Program	G-2223-11-6970	93.767	0	31,299

MUSKINGUM COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2022  
(Continued)

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Pass Through Entity Identifying Number	Federal AL Number	Provided Through to Subrecipients	Total Federal Expenditures
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</b>				
<i>Passed through Ohio Department of Jobs and Family Services</i>				
Medicaid Cluster				
Medical Assistance Program	G-2223-11-6970	93.778	0	1,837,331
	G-2223-11-6971		0	11,205
Total Medicaid Cluster			0	1,848,536
<i>Passed through Ohio Department of Mental Health and Addiction Services</i>				
COVID-19 Mental Health Block Grant COVID Relief Funding	MHBGCOVID	93.958	0	18,750
Total U.S. Department of Health and Human Services			393,148	9,776,176
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>				
<i>Passed Through Ohio Emergency Management Agency</i>				
Emergency Management Performance Grants	EMC-2021-EP-00007	97.042	0	29,191
	EMC-2021-EP-00002		0	67,274
Total Emergency Management Performance Grants			0	96,465
Homeland Security Grant Program	EMW-2019-SS-00024-S01	97.067	0	5,609
	EMW-2020-SS-00037-S01		0	148,101
	EMW-2021-SS-00004-S01		0	44,910
	EMW-2019-SS-00024-S01		0	4,453
	EMW-2020-SS-00037-S01		0	51,566
	EMW-2021-SS-00004-S01		0	699
Total Homeland Security Grant Program			0	255,338
Total U.S. Department of Homeland Security			0	351,803
<b>Total Expenditures of Federal Awards</b>			<b>\$393,148</b>	<b>\$18,986,661</b>

The Notes to the Schedule of Expenditures of Federal Awards 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, 2022**

**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, 2022. 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 to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**NOTE D - SUBRECIPIENTS**

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

As a pass-through entity, 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.

**MUSKINGUM COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
2 CFR 200.510(b)(6)  
FOR THE YEAR ENDED DECEMBER 31, 2022**

**NOTE H - TRANSFERS BETWEEN PROGRAM YEARS**

Federal regulations require schools to obligate certain federal awards by June 30. However, with ODE's consent, schools can transfer unobligated amounts to the subsequent fiscal year's program. The County transferred the following amounts from 2022 to 2023 programs:

<u>Program Title</u>	<u>AL Number</u>	<u>Amt. Transferred</u>
Special Education IDEA-B - Preschool Grants	84.027A	\$2,099
Special Education Early Childhood IDEA - Preschool Grants	84.173A	19

**NOTE I – FY 2021 SCHEDULE ERROR**

Significant federal expenditures associated with Foster Care – Title IV-E and Promoting Safe and Stable Families were not accounted for in the FY 2021 Schedule. The federal program, original federal expenditures reported, proposed changes, and final restated federal expenditures are presented below:

<u>Program Title</u>	<u>AL Number</u>	<u>SY 2021 Schedule Expenditures</u>	<u>Proposed Changes</u>	<u>Restated SY 2021 Schedule Expenditures</u>
Foster Care - Title IV-E	93.658	\$344,564	\$1,285,540	\$1,630,104
Promoting Safe and Stable Families	93.556	52,821	42,700	95,521

# OHIO AUDITOR OF STATE KEITH FABER



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(800) 282-0370

## 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, OH 43701

To the Board of County Commissioners:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by 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 unit, each major fund, and the aggregate remaining fund information of Muskingum County, Ohio (the County), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 29, 2023.

### ***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected, on a timely basis. 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 deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

***Purpose of This Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Keith Faber  
Auditor of State  
Columbus, Ohio

June 29, 2023

# OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
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## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

Muskingum County  
401 Main Street  
Zanesville, OH 43701

To the Board of County Commissioners:

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

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

We have audited Muskingum County's (County) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of Muskingum County's major federal programs for the year ended December 31, 2022. Muskingum County's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying Schedule of Findings.

In our opinion, Muskingum County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

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

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by 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). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

### ***Responsibilities of Management for Compliance***

The County's Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on 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, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *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 type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program 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 *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of this testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

We have audited the financial statements of the governmental activities, the business-type activities, the discretely-presented component unit, each major fund and the aggregate remaining fund information of Muskingum County (County) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 29, 2023. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. We have not performed any procedures on the audited financial statements subsequent to June 29, 2023. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is the responsibility of management and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Keith Faber  
Auditor of State  
Columbus, Ohio

September 14, 2023

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**MUSKINGUM COUNTY**  
**SCHEDULE OF FINDINGS**  
**2 CFR § 200.515**  
**DECEMBER 31, 2022**

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

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unmodified
<b>(d)(1)(ii)</b>	<b>Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material weaknesses in internal control reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unmodified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under 2 CFR § 200.516(a)?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b> <ul style="list-style-type: none"> <li>• Home Investment Partnerships Program, AL # 14.239</li> <li>• Highway Planning Cluster, AL # 20.205</li> <li>• Coronavirus State and Local Fiscal Recovery Funds, AL # 21.027</li> </ul>	
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 750,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee under 2 CFR § 200.520?</b>	Yes

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

None

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

None

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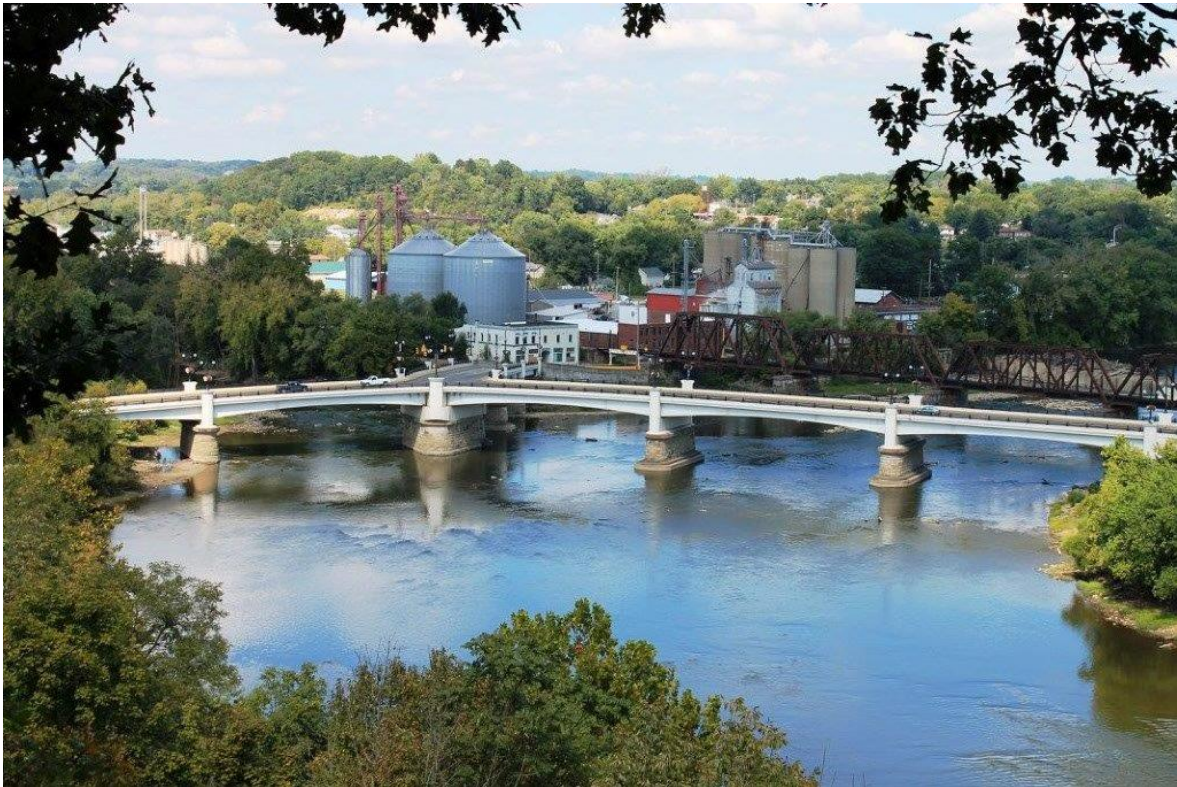
# Muskingum County Auditor

## *Debra J. Nye*

### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS 2 CFR 200.511(b) Fiscal Year End December 31, 2022

Finding Number	Finding Summary	Status	Additional Information
2021-001	<p>Bank to book cash reconciliations should be prepared that include all bank accounts and all fund balances, with all variances explained. All related support for reconciling items should be included in the reconciliation packet.</p> <p>The County Treasurer should continue to follow ORC 321.09 which requires the County Treasurer to prepare daily statements of activity (Form 6) to the County Auditor on a daily basis.</p>	Partially Corrected	<p>The Health Department credit card account was part of the Treasurer's reconciliation at year end, but reconciling items were not identified. The Health Department has been notified of their responsibility to reconcile their credit card account.</p>

# Muskingum County, Ohio



Annual Comprehensive Financial Report  
For the Year Ended  
December 31, 2022

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***

**Annual Comprehensive  
Financial Report**

**For the Year Ended December 31, 2022**

***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**

**Chief Deputy**

**Tina Huebner**

**Real Property Division**

**Caitlin Tacker, Real Estate Office Manager**

Jennifer Bell

Paula Huffman

Katie Settles

Jodi Wilson

**Appraisal Division**

Brent Huffman

Aaron Mills

Steve Neilley

Matthew White

**Geographic Information System**

Juliana Daggett

Aaron Homan

Andrew Roberts

**Fiscal Service Division**

**Stephanie Spencer, Chief Administrator**

Katie Crabtree

Brenda Ellis

Nichole Gibson

Kim Melvin

Jennifer Wilson

**Inspector of Weights and Measures**

**Aaron Mills**

# INTRODUCTORY SECTION



**Muskingum County, Ohio**  
**Annual Comprehensive Financial Report**  
**For the Year Ended December 31, 2022**  
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Muskingum County, Ohio  
401 Main Street  
Zanesville, OH 43701

740-455-7109 (County Auditor)

June 29, 2023

To: The Citizens of Muskingum County  
The Board of County Commissioners:  
Honorable Cynthia S. Cameron, President  
Honorable Melissa J. Bell, Member  
Honorable Mollie S. Crooks, Member

We are pleased to issue the Annual Comprehensive Financial Report of Muskingum County, Ohio for the year ended December 31, 2022. 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-third consecutive Annual Comprehensive 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 Annual Comprehensive 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, 2022, 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 86,410 based on the 2020 Census. The population of the City of Zanesville is 24,765.

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 Law Library Resources Board, and all departments and activities that are directly operated by the elected officials.

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

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

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

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

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

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

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



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

The County employed 804.50 people at the close of 2022 who provided the County's citizens with a wide range of services including human and social services, health and community assistance related services, civil and criminal justice system services, road and bridge maintenance, water and sewer utility services, and other general and administrative support services.

## **Budgetary Controls**

By statute, the Board of County Commissioners adopts a temporary appropriation measure for the County on or about the first day of January. The Board of County Commissioners adopts a permanent appropriation measure by the first day of April. All disbursements and transfers of cash between funds require appropriation authority from the Board of County Commissioners. Appropriations are adopted at the object level within a department, program, and fund which is the legal level of control. Purchase orders are only approved when there are sufficient appropriations available. A computerized budgetary system allows the County Auditor's Office to determine the status of the department's appropriations before authorizing additional purchases from a particular account. The County began utilizing the BS&A software for the budgetary system in 2019.

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

## **ASSESSING ECONOMIC CONDITION**

### **Local Economy**

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

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

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, multiple pharmacy locations, and several outpatient clinics.

The County is provided with banking and financial services by seven 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.

In 2022, the County has continued to utilize effective economic development strategies to attract new businesses and its pro-business thinking has helped many local companies expand.

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

The 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 National Road Business Park (National Road) was officially authenticated through the Site Ohio authentication process as a premier site in Ohio. This will provide additional marketing dollars to the Port Authority to promote the National Road in 2023 and gives the National Road Business Park top tier promotion on JobsOhio's Authenticated Sites webpage. The ZMCPA signed a letter of intent with Marker Development for a speculative building to be constructed at the National Road Business Park, creating a turnkey option for new businesses. The creation of a JEDD generated new revenue for the ZMCPA, City of Zanesville, Muskingum County, and Perry Township. These funds will go toward future development projects.

The Eastpointe Business Park (Eastpointe) has continued to move toward full capacity. In 2022, a large-scale paving project was completed, funded largely by grant dollars relating to AMG Vanadium's \$350,000,000 investment. Eastpointe is also home to Dollar General's distribution center, the Bimbo Bakery Company's manufacturing facility, the Bilco Company's plastics blow molding facility, New Avon, LLC Distribution Center, and Halliburton Energy Services. Companies that choose Eastpointe have access to a rail transfer facility served by Ohio Central Rail Transportation. Bimbo QSR, LLC invested \$2,000,000 into new equipment, created 36 new full-time jobs, and has approximately \$1,600,000 in new payroll. Dollar General Warehouse increased their employee count by 38, bringing their total headcount to 858 and payroll to approximately \$28,000,000.

The Airport Business Park offers access to ground and air transportation. Airport Business Park is adjacent to Zanesville Municipal Airport and three miles from Interstate 70 with access provided by a State route. Manufacturing, assembly, and distribution companies have found the Airport Distribution Park ideal. Current tenants include 5B's, Bimbo Bakery Company, Plaskolite, Wayne Manufacturing, SEOIL USA, Bob Summerall Tire/Bank-Ag, and White Castle Systems. ZMCPA has a 30.18-acre shovel ready site available in the park, the largest shovel ready site along the I-70 corridor between Pittsburgh, Pennsylvania and Columbus, Ohio.

Northpointe Business Park (Northpointe), containing mixed-use development, is in the northern portion of Zanesville. It is zoned for commercial, office, and industrial development with over 50 acres remaining for development. Northpointe provides direct access to Northpointe Drive, a limited access highway linking Zanesville to Dresden near State Route 16. Current industrial park tenants include Barnes Advertising, Spectrum, Federal Express, JD Equipment, Inc, J.W. Garage Door Company, K.E. Dittmar Company, Kellogg's, Patriot Stainless, Ohio Textile Service, Saunders Machine Works, and Flow Liner. Ground was broken this spring on a new storage unit facility within the park. Patriot Stainless invested \$2,750,000 in machinery upgrades at their Northpointe Business Park facility.

The East Central Ohio Business Park (ECO Park) is in Fazeysburg, 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. Fanatics, Inc. invested \$1,200,000 into their facility at the ECO Park.

In 2022, Stewart Glapat Corp. invested \$1,500,000 in machinery upgrades, retained 101 employees, added 26 employees, and has a payroll of \$8,100,000.

In 2022, several projects contributed to the improvement of the County's highway system. Slightly more than 27 miles of County roads were resurfaced with asphalt, which included Clay Pike, Deerfield Road, Hicks Road, Jersey Ridge Road, Moxahala Park Road, Old Wheeling Road, Pleasant Valley Road, Ridge Road, Rix Mills Road, Shannon Valley Road, and Spry Road. In addition, seven bridges were replaced throughout the County. These structures were located on Bagley Road, International Road, Mary Rose Lane, Okey Road, Painters Hollow, Shannon Road, and Thompson Run Road. A major project which involved the replacement of a bridge over the Muskingum River at Gaysport on North Street began in 2022, as well. Construction of the Gaysport bridge began in July 2022 after a contract was awarded for \$6,855,410. The new structure is expected to be completed by October 2024.

The County has continued to expand public water and sewer infrastructure in 2022. The County completed the Imlay Road-Wilsonwood Road waterline in early 2022. The County also completed the Big B Road-Mutton Ridge Road water main extension to serve approximately 35 homes within the project area. The Southern Road-Sundale Road water main extension was completed by the fall of 2022 which serves much of the area south of Route 40 and north of Clay Pike, part of Union and Perry Townships. This project added 115 water customers to the water department. Twin Hills Drive waterline project was started late in 2022 and will be completed in early 2023 with approximately 30 additional customers being added. The County also drilled a new well at the well field near Duncan Falls. The well can produce one million gallons per day (MGD) bringing the total well field production capacity to four million gallons per day. The water department employees also completed waterline extensions in the Wilsonwood Road, Rural Dale Road, Southern Road, Clay Pike, and Blackwood Lane areas. The water department now serves 9,324 accounts and provides public water to the Village of Roseville.

The County sewer department continued to upgrade and improve the sewer system. This was done by lining manholes to eliminate inflow into the system, replacing pumps as needed, and adding new SCADA control systems.

Population growth is a major indicator of economic activity. According to the latest census report, the County's population grew by 0.39 percent between 2013 and 2022. Although this is not a large increase, the population has remained steady over the past decade, which can be attributed to the County's economic growth.

The total labor force in the County had an annual average of 38,936 during 2022, increasing by 35 from the 2021 annual average. At 4.1 percent, the 2022 unemployment rate for the County was the same as the State of Ohio at 4.1 percent and higher than the national rate of 3.5 percent. The 2022 unemployment rate for the County increased by .20 percent from 2021. Page S-47 in the Statistical Section of this report reflects the unemployment rates of the County over the past 10 years.

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

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

The County has implemented some new procedures 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**

The County anticipates bidding and beginning construction on the Norfield Road-Arch Hill Road Waterline, and the Virginia Ridge-Irish Ridge Water projects. These projects will serve a large area of Perry, Brush Creek, and Harrison Townships. The County is also working cooperatively with the Wilds for a waterline extension to serve a new RV campground being constructed. The County is applying for grant funding for numerous projects including serving water to Maysville Regional Water, the Rt. 555 area, Claysville Road, and Sunflower-Getz Road area.

The County anticipates at least two large sewer projects for 2023 including the Licking View Sanitary Sewer project and the Weber Force Main Project. The Licking View project will provide sewer to approximately 115 homes and several businesses. The Weber Force Main Project will provide sewer capacity for much of the eastern portion of the County. The County is also in the preliminary stages of an upgrade to the sewer system in the Juanita Drive area.

## **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 Annual Comprehensive Financial Report for the fiscal year ended December 31, 2021. This was the thirty-third consecutive year that the County has achieved this prestigious award.

To be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized Annual Comprehensive 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 Annual Comprehensive 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 Annual Comprehensive Financial Report, which includes the reporting model as promulgated by GASB Statement No. 34, represents an important achievement in the ability of the 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 few County employees. We are grateful for their assistance and cooperation.

I would like to acknowledge the hard work and offer special recognition to Chief Administrator Stephanie Spencer for the preparation of this report. I also offer my sincere appreciation to Tina Huebner, Chief Deputy, and Caitlin Tacker, Real Estate Manager, and as well as the entire Accounting Staff for their efforts as leaders in this undertaking. I especially thank the citizens of Muskingum County for the opportunity to continue to improve the professionalism in financial reporting that they expect and deserve.

Respectfully submitted,

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

Debra J. Nye  
Muskingum County Auditor



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Muskingum County  
Ohio**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2021

*Christopher P. Morill*

Executive Director/CEO

***Muskingum County, Ohio***

***Elected Officials***

***December 31, 2022***

***Board of Commissioners***

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

***County Auditor***

Debra J. Nye

***County Treasurer***

Todd A. Hixson

***County Recorder***

Cynthia R. Rodgers

***County Engineer***

Mark J. Eicher

***Court of Common Pleas - General***

Mark C. Fleegle  
Kelly J. Cottrill

***Court of Common Pleas - Domestic Relations***

Maria N. Kalis

***County Court***

D. Scott Rankin  
Jay F. Vinsel

***Clerk of Courts***

Wendy L. Sowers

***County Coroner***

Dr. Seth J. Vinsel

***County Prosecutor***

Ronald L. Welch

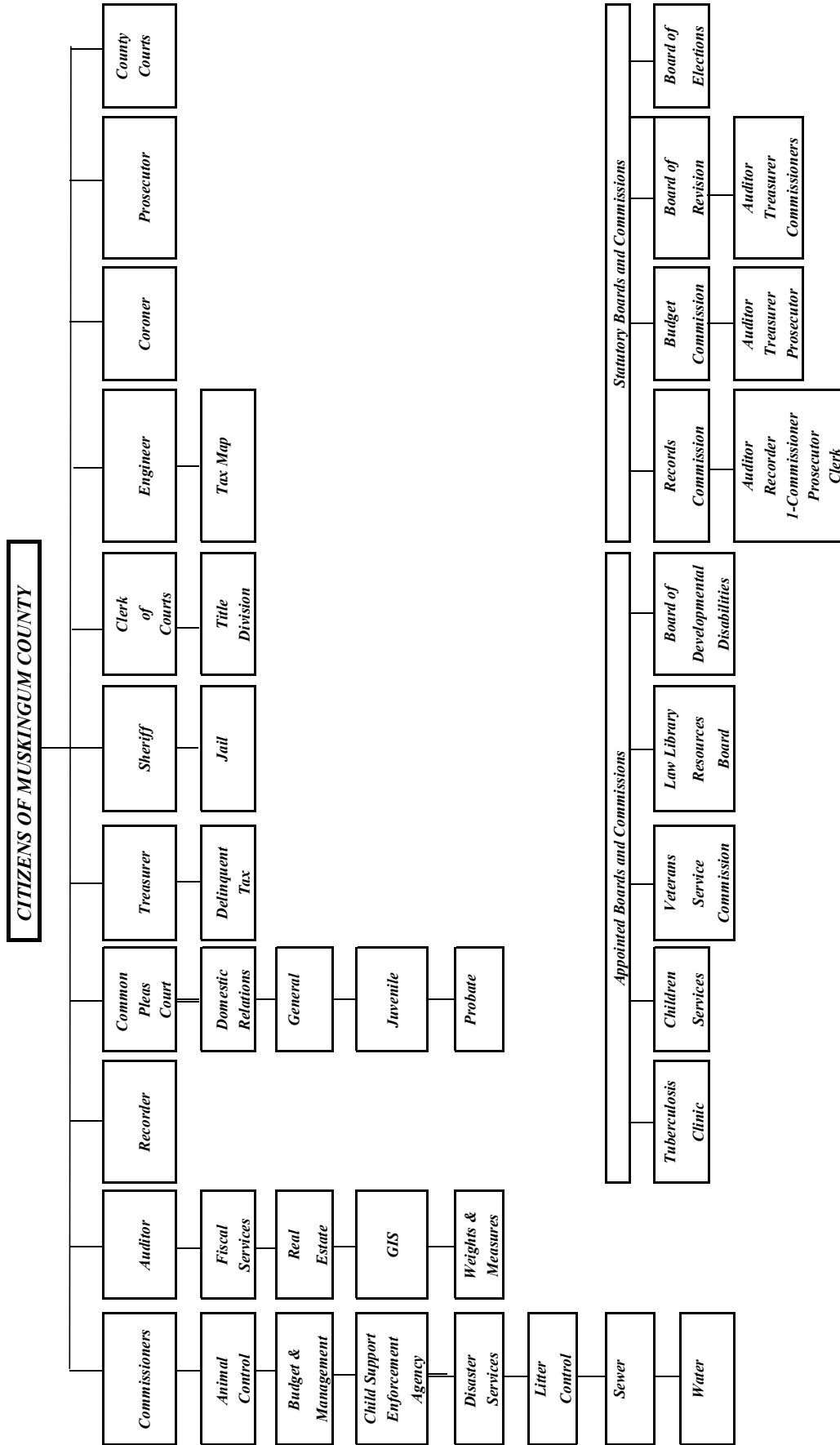
***County Sheriff***

Matthew J. Lutz

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

Eric D. Martin

# ORGANIZATION OF MUSKINGUM COUNTY





# FINANCIAL SECTION

# OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
(800) 282-0370

## INDEPENDENT AUDITOR'S REPORT

Muskingum County  
401 Main Street  
Zanesville, Ohio 43701

To the Board of County Commissioners:

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Muskingum County, Ohio (County), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the Table of Contents.

In our opinion, the accompanying 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 unit, each major fund, and the aggregate remaining fund information of Muskingum County, Ohio as of December 31, 2022, 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, Motor Vehicle and Gasoline Tax, and Local Fiscal Recovery Funds for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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Efficient • Effective • Transparent

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, and Schedules of Net Pension and Other Post-employment Benefit Assets/Liabilities and Pension and Other Post-employment Benefit Contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

***Supplementary information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information 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, the combining and individual nonmajor fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

***Other Information***

Management is responsible for the other information included in the annual financial report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

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

In accordance with *Government Auditing Standards*, we will also issued our report dated June 29, 2023, 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. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's 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

June 29, 2023

## Muskingum County, Ohio

### Management's Discussion and Analysis For the Year Ended December 31, 2022 Unaudited

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Management's Discussion and Analysis (MD&A) provides the reader with a narrative overview and analysis of the County of Muskingum, Ohio's (the County) financial activities for the year ended December 31, 2022. 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 2022 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, 2022, by \$254,060,094 (net position). Of this amount, \$20,122,794 represents unrestricted net position that may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net position increased by \$21,990,742 from the total net position at the beginning of the year.
- At the end of the current year, the County's governmental funds reported a combined ending fund balance in the amount of \$60,590,515, a decrease of \$3,132,689 from the prior year. Of this amount, \$1,666,111 is nonspendable, \$27,742,739 is restricted, \$198,205 is committed, \$9,943,935 is assigned, and \$21,039,525 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 \$21,084,402, which represents 57 percent of total General Fund expenditures.
- During 2022, the County received American Rescue Plan Act of 2021 funding that was used for County operations as well as subgrants to other governments and businesses.
- Net pension liability decreased \$14,092,162 from the prior year.

#### 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, 2022**  
**Unaudited**

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**Government-Wide Financial Statements**

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

***Statement of Net Position and Statement of Activities***

While 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 2022?" 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 Muskingum County Land Reutilization Corporation (Land Bank). This component unit is 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, 2022 Unaudited

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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 and discretionary major governmental funds are the General Fund and the Public Assistance, Starlight School Levy, Children Services Levy, Motor Vehicle and Gasoline Tax, and Local Fiscal Recovery 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.

**Muskingum County, Ohio**

**Management's Discussion and Analysis  
For the Year Ended December 31, 2022  
Unaudited**

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.

**Government-Wide Financial Analysis**

Table 1 provides a comparison of the County's net position at December 31, 2022, compared to 2021:

Table 1  
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2022	Restated 2021	2022	Restated 2021	2022	2021
<b>Assets</b>						
Current and Other Assets	\$117,210,980	\$110,536,596	\$8,677,908	\$10,713,881	\$125,888,888	\$121,250,477
Noncurrent Assets:						
Net Pension/OPEB Assets	7,593,816	4,362,003	231,671	132,171	7,825,487	4,494,174
Capital Assets, Net	137,572,474	131,880,235	89,420,399	88,830,932	226,992,873	220,711,167
<i>Total Assets</i>	<u>262,377,270</u>	<u>246,778,834</u>	<u>98,329,978</u>	<u>99,676,984</u>	<u>360,707,248</u>	<u>346,455,818</u>
<b>Deferred Outflows of Resources</b>						
Deferred Charge on						
Refunding	10,427	19,204	176,629	232,345	187,056	251,549
Pension	9,321,921	6,083,101	282,545	181,817	9,604,466	6,264,918
OPEB	290,212	2,605,357	8,732	80,308	298,944	2,685,665
Asset Retirement Obligation	0	0	442,024	450,243	442,024	450,243
<i>Total Deferred Outflows</i>	<u>9,622,560</u>	<u>8,707,662</u>	<u>909,930</u>	<u>944,713</u>	<u>10,532,490</u>	<u>9,652,375</u>
<b>Liabilities</b>						
Current and Other						
Liabilities	11,530,856	7,361,655	571,089	2,215,833	12,101,945	9,577,488
Long-Term Liabilities:						
Due Within One Year	2,564,472	2,636,426	2,359,960	2,388,974	4,924,432	5,025,400
Due in More than One Year:						
Net Pension Liability	20,731,639	34,390,561	613,803	1,047,043	21,345,442	35,437,604
Other Amounts	5,673,949	5,260,096	22,810,041	25,126,541	28,483,990	30,386,637
<i>Total Liabilities</i>	<u>40,500,916</u>	<u>49,648,738</u>	<u>26,354,893</u>	<u>30,778,391</u>	<u>66,855,809</u>	<u>80,427,129</u>
<b>Deferred Inflows of Resources</b>						
Deferred Charge on						
Refunding	4,103	4,787	2,829	3,233	6,932	8,020
Property Taxes/Payments in Lieu of Taxes	16,901,254	14,623,750	0	0	16,901,254	14,623,750
Leases	318,181	234,867	243,328	261,801	561,509	496,668
Pension	24,640,915	15,498,992	752,946	456,963	25,393,861	15,955,955
OPEB	7,239,298	12,154,548	220,981	372,771	7,460,279	12,527,319
<i>Total Deferred Inflows</i>	<u>49,103,751</u>	<u>42,516,944</u>	<u>1,220,084</u>	<u>1,094,768</u>	<u>50,323,835</u>	<u>43,611,712</u>
<b>Net Position</b>						
Net Investment in Capital Assets	134,420,826	128,369,093	65,793,080	62,742,004	200,213,906	191,111,097
Restricted	33,706,393	37,787,819	17,001	11,458	33,723,394	37,799,277
Unrestricted (Deficit)	14,267,944	(2,836,098)	5,854,850	5,995,076	20,122,794	3,158,978
<i>Total Net Position</i>	<u>\$182,395,163</u>	<u>\$163,320,814</u>	<u>\$71,664,931</u>	<u>\$68,748,538</u>	<u>\$254,060,094</u>	<u>\$232,069,352</u>

The net pension liability (NPL) is the largest liability reported by the County at December 31, 2022, and is reported pursuant to GASB Statement 68, "Accounting and Financial Reporting for Pensions - an Amendment of GASB Statement 27". The County has also adopted GASB Statement 75, "Accounting and Financial Reporting for Postemployment Benefits Other than Pensions".



## Muskingum County, Ohio

### Management's Discussion and Analysis For the Year Ended December 31, 2022 Unaudited

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

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

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

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

GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of "employment exchange" - that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio Revised Code permits, but does not require, the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the retirement system. In Ohio, there is no legal means to enforce the unfunded liability of the pension/OPEB plan *as against the public employer*. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The retirement system is responsible for the administration of the pension and OPEB plans.

Most long-term liabilities have set repayment schedules or, in the case of compensated absences (i.e. sick and vacation leave), are satisfied through paid time-off or termination payments. There is no repayment schedule for the net pension liability. 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 is satisfied, the liability is separately identified within the long-term liability section of the statement of net position.

## Muskingum County, Ohio

### Management's Discussion and Analysis For the Year Ended December 31, 2022 Unaudited

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In accordance with GASB 68 and GASB 75, the County's statements prepared on an accrual basis of accounting include an annual pension expense and an annual OPEB expense for their proportionate share of each plan's *change* in net pension liability (asset) and net OPEB liability (asset), respectively, not accounted for as deferred inflows/outflows.

As noted earlier, the County's net position, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$254,060,094 (\$182,395,163 in governmental activities and \$71,664,931 in business-type activities) as of December 31, 2022.

During 2022, total assets of the County increased \$14,251,430 from the prior year. This increase is attributed to governmental activities. During 2022, the County received the second tranche of American Rescue Act (ARPA) 2021 funding in the amount of \$8,373,127. During 2022, the County reallocated \$800,000 of their ARPA funds to ongoing water projects within the County. As of December 31, 2022, the County had \$6,321,031 in unearned revenues relating to unspent ARPA funds. In addition to cash and cash equivalent increases, the net pension/OPEB assets had a significant increase in the amount of \$3,331,313. This increase is outside the control of local government because changes in benefits, contribution rates, and return on investments affect the balance of the pension/OPEB assets and pension liabilities. Total capital assets increased in the amount of \$6,281,706. During 2022, the County saw over \$4.9 million in road and bridge improvements plus an additional \$2.7 million in construction in progress for the Gaysport bridge and Okey Road bridge projects.

The significant increase 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.

Total liabilities decreased \$13,571,320 from the prior year. The largest component of this decrease is the net pension liability in the amount of \$14,092,162. As mentioned above, the County has no control over the increase or decrease in pension/OPEB assets and pension liabilities. These decreases were offset by an increase in unearned revenue in the amount of \$2,923,778 which represents unspent ARPA funds as of December 31, 2022. Long-term liabilities, other than pension, decreased in the amount of \$2,003,615. The decrease is due to scheduled principal retirements for both governmental and business-type activities long-term debt. These decreases were offset by current year issuances of OPWC and State Infrastructure Bank loans.

There was a significant decrease in the net pension liability from the prior year. The net pension 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 (79 percent) is reflected in net investment in capital assets 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 \$9,102,809 with the largest change shown in governmental activities.

**Muskingum County, Ohio**

**Management's Discussion and Analysis  
For the Year Ended December 31, 2022  
Unaudited**

An additional portion of the County's net position, \$33,723,394, or 13 percent, represents resources that are subject to restrictions on how they can be used. This category of net position decreased by \$4,075,883. The majority of this decrease in restricted net position is associated with increases in expenses in road and bridge projects and increases in operating costs within the Starlight School Levy Special Revenue Fund. In 2022, net position restricted for road and bridge projects decreased \$1,367,970 and net position for Starlight School programs decreased \$3,159,860; respectively.

Unrestricted net position of \$20,122,794 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 \$16,963,816 and is the direct result of a decrease in the net pension liability.

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 2022 and 2021.

Table 2  
Change in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
<b>Revenues:</b>						
<b>Program Revenues</b>						
Charges for Services	\$12,456,387	\$13,011,591	\$9,847,884	\$10,019,740	\$22,304,271	\$23,031,331
Operating Grants, Contributions, and Interest	32,352,319	33,724,544	0	0	32,352,319	33,724,544
Capital Grants and Contributions	4,750,392	3,528,371	2,394,708	1,300,876	7,145,100	4,829,247
<b>Total Program Revenues</b>	<b>49,559,098</b>	<b>50,264,506</b>	<b>12,242,592</b>	<b>11,320,616</b>	<b>61,801,690</b>	<b>61,585,122</b>
<b>General Revenues</b>						
Property and Lodging Taxes	15,071,639	14,157,917	0	0	15,071,639	14,157,917
Permissive Sales Taxes	25,137,562	23,864,692	0	0	25,137,562	23,864,692
Intergovernmental	3,511,023	3,176,004	0	0	3,511,023	3,176,004
Investment Earnings/Interest	(2,410,200)	654,628	6,020	0	(2,404,180)	654,628
Payments in Lieu of Taxes	227,393	223,453	0	0	227,393	223,453
Other	1,296,773	99,127	94,272	99,796	1,391,045	198,923
<b>Total General Revenues</b>	<b>42,834,190</b>	<b>42,175,821</b>	<b>100,292</b>	<b>99,796</b>	<b>42,934,482</b>	<b>42,275,617</b>
<b>Total Revenues</b>	<b>92,393,288</b>	<b>92,440,327</b>	<b>12,342,884</b>	<b>11,420,412</b>	<b>104,736,172</b>	<b>103,860,739</b>
<b>Program Expenses</b>						
<b>General Government:</b>						
Legislative and Executive	10,134,581	6,897,875	0	0	10,134,581	6,897,875
Judicial	7,470,810	5,184,869	0	0	7,470,810	5,184,869
Public Safety	13,164,552	10,143,575	0	0	13,164,552	10,143,575
Public Works	10,305,792	10,329,363	0	0	10,305,792	10,329,363
Health	5,297,914	4,964,329	0	0	5,297,914	4,964,329
Human Services	26,416,312	20,015,291	0	0	26,416,312	20,015,291
<b>Community and Economic</b>						
Development	462,284	333,786	0	0	462,284	333,786
Interest	66,694	94,576	0	0	66,694	94,576
Sewer	0	0	5,197,271	4,646,146	5,197,271	4,646,146
Water	0	0	4,229,220	3,655,261	4,229,220	3,655,261
<b>Total Expenses</b>	<b>73,318,939</b>	<b>57,963,664</b>	<b>9,426,491</b>	<b>8,301,407</b>	<b>82,745,430</b>	<b>66,265,071</b>
<b>Change in Net Position</b>	<b>19,074,349</b>	<b>34,476,663</b>	<b>2,916,393</b>	<b>3,119,005</b>	<b>21,990,742</b>	<b>37,595,668</b>
<b>Net Position Beginning of Year</b>	<b>163,320,814</b>	<b>128,844,151</b>	<b>68,748,538</b>	<b>65,629,533</b>	<b>232,069,352</b>	<b>194,473,684</b>
<b>Net Position End of Year</b>	<b>\$182,395,163</b>	<b>\$163,320,814</b>	<b>\$71,664,931</b>	<b>\$68,748,538</b>	<b>\$254,060,094</b>	<b>\$232,069,352</b>

## Muskingum County, Ohio

### Management's Discussion and Analysis For the Year Ended December 31, 2022 Unaudited

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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 \$12,456,387 or 13 percent of total governmental activities revenues and a four percent decrease from 2021. 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, leases, and fees associated the various human service departments within the County. Operating grants, contributions, and interest were the largest program revenues, accounting for \$32,352,319 or 35 percent of total revenues for governmental activities. Operating grants, contributions, and interest primarily consist of State shared gasoline tax revenues, job and family services, department of development disabilities, and children services grants and subsidies. During 2022, there was a decrease in operating grants, contributions, and interest in the amount of \$1,372,225. This decrease was primarily due to a decrease in children services grants and subsidies in the amount of \$1,261,538. During 2022, capital grants and contributions increased \$1,222,021. During 2022, the County received over \$2.6 million in capital contributions from the Ohio Department of Transportation for the Gaysport and Okey Road bridge projects in comparison to \$511,585 received in 2021. Permissive sales tax revenues accounted for \$25,137,562 of total governmental revenues and are the County's largest own source revenue. The increase in permissive sales tax revenues is offset by a decrease in investment earnings/interest revenue. The decrease in investment earnings/ interest is a direct reflection of a decrease in the fair value of investments. Fluctuations in both permissive sales tax and investment earnings/interest revenue sources are in direct correlation with the local economy.

Total governmental activities program expenses significantly increased \$15,355,275. This significant increase is primarily due to an increase in local fiscal recovery expenditures, road and bridge improvement and replacement costs, and human services operating costs associated with the Starlight School program. In addition, governmental activities program expenses increased in 2022 due to prior year fluctuations from the net OPEB liability moving to a net OPEB asset which lowered program expenses in 2021. The largest expenses for the County are human services programs which accounted for \$26,416,312 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 children's services departments. Other major program expenses for governmental activities include public safety programs, which accounted for \$13,164,552 of total expenses, and public works programs, which accounted for \$10,305,792. The majority of public safety services represent services provided by the sheriff's department. Historically, the County spends approximately \$1,000,000 annually on road improvements throughout the County; therefore, the fluctuations in public works expenses is normally dependent upon Ohio Department of Transportation projects.

#### Business-Type Activities

The net position for business-type activities increased \$2,916,393 during 2022. Charges for services were the largest program revenue, accounting for \$9,847,884. During 2022, there was an increase in capital grants and contributions in the amount of \$1,093,832 and a slight decrease in charges in services in the amount of \$171,856. Capital grants and contributions consist of tap-in fees from customers and grant funding for sewer and water projects. In 2022, the County allocated \$800,000 of ARPA funding to the Water Enterprise Fund to help support ongoing water projects. During 2022, business-type expenses

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increased \$1,125,084 from the prior year. This increase was primarily due to an increase in contractual services in the amount of \$788,862 due to sewage disposal cost increases and electric costs associated with the County’s numerous pump stations. The County continues to work 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 2022 as compared to 2021. 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 other revenues.

Table 3  
Governmental Activities

	Total Cost of Services <u>2022</u>	Net Cost of Services <u>2022</u>	Total Cost of Services <u>2021</u>	Net Cost of Services <u>2021</u>
General Government				
Legislative and Executive	\$10,134,581	\$4,957,051	\$6,897,875	\$2,303,872
Judicial	7,470,810	4,842,146	5,184,869	2,706,635
Public Safety	13,164,552	8,505,621	10,143,575	4,509,677
Public Works	10,305,792	(2,450,024)	10,329,363	(1,687,229)
Health	5,297,914	2,267,069	4,964,329	1,691,721
Human Services	26,416,312	5,109,000	20,015,291	(2,253,880)
Community and Economic Development	462,284	462,284	333,786	333,786
Interest	66,694	66,694	94,576	94,576
Total Expenses	<u>\$73,318,939</u>	<u>\$23,759,841</u>	<u>\$57,963,664</u>	<u>\$7,699,158</u>

Charges for services, operating and capital grants, contributions, and interest in the amount of \$49,559,098 or 68 percent of the total costs of services, were received and used to fund the governmental activities expenses of the County. The remaining \$23,759,841 in governmental expenses was funded primarily by property, lodging, and permissive sales taxes, non-restricted intergovernmental revenues, investment earnings/interest, and other revenues. The \$5,109,000 in net cost of services for human services indicates despite the support from State and federal resources the County relies on the taxpayers approved property tax levies for the developmental disabilities and children services programs. During 2022, public safety net cost of services of \$8,505,621 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 \$4,957,051 in the legislative and executive and \$4,842,146 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.

## Muskingum County, Ohio

### Management's Discussion and Analysis For the Year Ended December 31, 2022 Unaudited

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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 22.

*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, 2022, the County's governmental funds reported a combined ending fund balance of \$60,590,515, a decrease of \$3,132,689 in comparison with the prior year. Of that total ending fund balance, \$1,666,111 is nonspendable, \$27,742,739 is restricted, \$198,205 is committed, \$9,943,935 is assigned, and \$21,039,525 is unassigned, as defined in GASB Statement No. 54.

The General Fund is the primary operating fund of the County. At the end of 2022, unassigned fund balance was \$21,084,402 while total fund balance was \$31,908,460. 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 57 percent of total General Fund expenditures, while total fund balance represents 86 percent of that same amount. The General Fund realized an overall decrease in revenues in the amount of \$487,424. The largest fluctuations can be found in permissive sales tax revenues and investments earnings/ interest revenue. Both permissive sales tax revenues and investment earnings/interest revenue are directly impacted by the economy. Permissive sales tax increased \$1,259,369 in 2022 and investment earning/interest decreased \$3,172,907. The significant decrease in investment earnings/interest is a direct result of a drop in the fair value of the County's investments at December 31, 2022. Expenditures in 2022 increased by \$2,863,368. The primary increases include \$1,718,483 in legislative and executive and \$849,313 in public safety. The increase in legislative and executive expenses is due to significant building repairs and maintenance costs associated with hail damage that occurred in May 2022. The increase in public safety is due to base and step salary increases within the sheriff's department.

At the end of 2022, the Public Assistance Special Revenue Fund had a fund balance of \$236,560, in comparison to a fund balance of \$796,995 at the end of 2021. The decrease in fund balance is a direct result in a decrease in intergovernmental revenues derived from State and federal subsidies. The consistent minimal change in fund balance 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, 2022, was \$5,396,029, a decrease of \$3,148,830. During 2022, intergovernmental revenues slightly increased in the amount of \$284,012 due to State subsidies. Despite the slight increase in intergovernmental revenues, operating expenditures continue to outpace revenues resulting in a 37 percent decrease in fund balance from the prior year.

## Muskingum County, Ohio

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The fund balance of the Children Services Levy Special Revenue Fund at December 31, 2022, was \$6,303,724, an increase of \$948,642 from 2021. During 2022, revenues decreased \$702,204, however, the decrease was offset by a decrease in expenditures in the amount of \$142,657. Revenue types within this fund consist of boarding home and institutional care reimbursements.

The fund balance of the Motor Vehicle and Gasoline Tax Special Revenue Fund at December 31, 2022, was \$1,362,118, a decrease of \$1,417,650 from 2022. The decrease in fund balance is primarily due to an increase in transfers-out in the amount of \$990,654 and operating expenses in the amount of \$1,308,101. During 2022, the County transferred over \$400,000 to the ECO Parkway Resurfacing Project, \$913,032 for the local share of road and bridge projects through the Ohio Public Works Commission, \$12,378 for the local share of the Gaysport bridge project, and \$16,316 for the local share of the pavement marking project through the Ohio Department of Transportation. In addition, during 2022 the County spent over \$2 million on emergency culvert repairs and road paving.

The fund balance of the Local Fiscal Recovery Special Revenue Fund at December 31, 2022, was \$109. During 2022, revenues decreased by \$514,644 and expenditures decreased by \$514,753. The decrease in expenditures is primarily due to the County distributing \$500,000 to the Heroes Landing Children's Justice Center in 2021. The American Rescue Act of 2021 federal funding was receipted into this fund. \$7,504,282 was received in 2022 in a lump sum payment. This is the final payment expected for this fund. This grant funding is considered a reimbursable grant. At the end of the year, this fund had unearned revenue in the amount of \$6,321,031. The County continues to look for ways to spend the money that will benefit the County's local economy.

*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, 2022, net position for the County's enterprise funds was \$71,664,931. Of that total, \$5,854,850 represents unrestricted net position that is available for spending at the County's discretion. Revenues have remained consistent with the prior year; however, operating expenses increased approximately 17 percent over the prior year. The increase in operating expenses is mainly due to an increase in personal services in the amount of \$611,483. Personal services increased in 2022 due to prior year fluctuations from the net OPEB liability moving to a net OPEB asset which caused a decrease in personal services expenses in 2021. 2022 personal service expenditures are more consistent with prior year operating expenses. Contractual service increases are due to sewage disposal cost increases and electric costs associated with the County's numerous pump stations.

As of December 31, 2022, unrestricted net position in the self-insurance programs was \$13,664,504 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

## Muskingum County, Ohio

### Management's Discussion and Analysis For the Year Ended December 31, 2022 Unaudited

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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, permissive sales taxes receipts were \$5,627,313 higher than final estimates which are the result of a strong local economy and conservative estimates. Charges for services were \$487,476 higher than final estimates due to conservative real estate conveyance fee and court fee estimates. Intergovernmental revenues were \$1,464,225 higher than final estimates due to conservative estimates for public defender reimbursements, local government monies, and shared revenue from the East Pointe Joint Economic Development District.

Legislative and executive and intergovernmental actual expenditures were lower than final budgeted amounts by \$2,797,242 and \$1,030,474, respectively. Legislative and executive actual amounts were less than final budgeted amounts due to conservative departmental salary and insurance benefit estimates, utility estimates, and property insurance estimates. Intergovernmental actual amounts were less than final budgeted amounts due to budgeting for community projects that did not occur. The County was conservative in the preparation of the 2022 budget as demonstrated by the ending unobligated fund balance being \$14,413,291 higher than final budgeted amounts.

#### Capital Assets and Debt Administration

*Capital Assets* - The County's capital assets for governmental and business-type activities as of December 31, 2022, were \$226,992,873 (net of accumulated depreciation/amortization). This includes land, land improvements, construction in progress, buildings, machinery, equipment, furniture and fixtures, intangible right to use equipment, vehicles, and infrastructure. Total capital assets increased in the amount of \$6,281,706. 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 increases during 2022 include construction in progress and infrastructure in the amounts of \$2,837,956 and \$2,011,556; respectively. During 2022, the County had over \$2.6 million in construction in progress additions associated with the Gaysport bridge and Okey Road bridge projects. In addition, to the bridge projects listed above the County invested over \$2 million in road and bridge improvements throughout the County in 2022.

For business-type activities, major capital asset additions were associated with infrastructure. During 2022, several water projects were completed. Those completed projects included Southern Sundale water project an investment of over \$2.3 million, New Well No. 7 an investment of approximately \$922,000, and Big B water project with over \$552,000 in infrastructure improvements. The remaining capital asset additions relate to various sanitary sewer and waterline extension projects throughout the County.

Table 4 provides a comparison of capital assets as of the end of 2022 and 2021. In addition, Note 11 (Capital Assets) provides capital asset activity during 2022.



**Muskingum County, Ohio**

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Table 4  
Capital Assets  
(Net of Depreciation/Amortization)

	Governmental Activities		Business-Type Activities		Total	
	Restated		2022	2021	2022	2021
	2022	2021				
Land	\$6,721,914	\$6,726,739	\$212,844	\$212,844	\$6,934,758	\$6,939,583
Land Improvements	35,299,405	34,179,643	0	0	35,299,405	34,179,643
Construction in Progress	3,365,567	527,611	949,347	1,191,116	4,314,914	1,718,727
Land Improvements	1,801,045	1,727,956	0	0	1,801,045	1,727,956
Buildings	30,864,974	31,472,643	1,456,550	1,496,765	32,321,524	32,969,408
Machinery, Equipment, Furniture and Fixtures	2,822,933	2,613,597	704,368	766,694	3,527,301	3,380,291
Intangible Right to Use - Equipment	4,850	7,702	0	0	4,850	7,702
Vehicles	3,788,677	3,732,791	859,831	888,494	4,648,508	4,621,285
Infrastructure	52,903,109	50,891,553	85,237,459	84,275,019	138,140,568	135,166,572
<b>Total Capital Assets</b>	<b>\$137,572,474</b>	<b>\$131,880,235</b>	<b>\$89,420,399</b>	<b>\$88,830,932</b>	<b>\$226,992,873</b>	<b>\$220,711,167</b>

*Long-Term Debt* - As of December 31, 2022, the County had total debt outstanding in the amount of \$27,218,387, \$3,589,283 in governmental activities and \$23,629,104 in business-type activities. Table 5 outlines the long-term debt held by the County during 2022 and 2021.

Table 5  
Long-Term Debt

	Governmental Activities		Business-Type Activities		Total	
	Restated		2022	2021	2022	2021
	2022	2021				
General Obligation Bonds	\$859,902	\$1,196,767	\$5,125,089	\$6,516,306	\$5,984,991	\$7,713,073
Special Assessment Debt	139,950	163,548	0	0	139,950	163,548
OWDA Loans	0	0	17,763,511	18,737,326	17,763,511	18,737,326
OPWC Loan	1,233,052	906,799	740,504	770,729	1,973,556	1,677,528
State Infrastructure Bank Loan	1,191,318	752,085	0	0	1,191,318	752,085
Lease Payable	4,850	7,702	0	0	4,850	7,702
Financed Purchases	160,211	492,708	0	0	160,211	492,708
<b>Total Long-Term Debt</b>	<b>\$3,589,283</b>	<b>\$3,519,609</b>	<b>\$23,629,104</b>	<b>\$26,024,361</b>	<b>\$27,218,387</b>	<b>\$29,543,970</b>

In addition to the above debt, the County's long-term obligations include compensated absences, net pension liability, and asset retirement obligation. Additional information on the County's long-term debt can be found in Note 17 of this report. The County's total unvoted legal debt margin at December 31, 2022, is \$21,847,777.

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

**Muskingum County, Ohio**  
**Management's Discussion and Analysis**  
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**Economic Factors**

The average unemployment rate for the County in 2022 was 4.1 percent, an increase from 2021. This rate was equivalent to the State's average rate for 2022 of 4.1 percent.

The County's \$2.371 billion tax base has increased 8.3 percent from the prior year. This increase is attributable to the 2021 triennial reappraisal and approximately a 13.4 percent increase in residential property value.

The various economic factors, along with inflationary trends, were considered in the preparation of the County's 2022 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, 2022**

	Primary Government			Component Unit
	Governmental Activities	Business - Type Activities	Total	Land Bank
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$74,717,953	\$9,187,139	\$83,905,092	\$29,938
Cash and Cash Equivalents in Segregated Accounts	1,282,110	0	1,282,110	0
Cash and Cash Equivalents with Fiscal Agents	296,053	0	296,053	0
Prepaid Items	711,363	46,171	757,534	0
Materials and Supplies Inventory	846,532	2,413	848,945	0
Property Held for Reutilization	0	0	0	247,750
Property Leased	0	0	0	1,900
Permissive Motor Vehicle License Tax Receivable	36,596	0	36,596	0
Permissive Sales Taxes Receivable	6,651,997	0	6,651,997	0
Lodging Taxes Receivable	30,863	0	30,863	0
Accounts Receivable	535,004	2,662,810	3,197,814	0
Intergovernmental Receivable	9,001,356	0	9,001,356	539,525
Accrued Interest Receivable	152,858	0	152,858	0
Internal Balances	3,463,953	(3,463,953)	0	0
Loans Receivable - Due from Component Unit	200,000	0	200,000	0
Property Taxes Receivable	18,659,664	0	18,659,664	0
Special Assessments Receivable	75,490	0	75,490	0
Payments in Lieu of Taxes Receivable	231,007	0	231,007	0
Leases Receivable	318,181	243,328	561,509	1,600
Net Pension Asset	575,234	17,791	593,025	0
Net OPEB Asset	7,018,582	213,880	7,232,462	0
Non-Depreciable/Amortizable Capital Assets	45,386,886	1,162,191	46,549,077	0
Depreciable/Amortizable Capital Assets, Net	92,185,588	88,258,208	180,443,796	0
<i>Total Assets</i>	<u>262,377,270</u>	<u>98,329,978</u>	<u>360,707,248</u>	<u>820,713</u>
<b>Deferred Outflows of Resources</b>				
Deferred Charge on Refunding	10,427	176,629	187,056	0
Pension	9,321,921	282,545	9,604,466	0
OPEB	290,212	8,732	298,944	0
Asset Retirement Obligation	0	442,024	442,024	0
<i>Total Deferred Outflows of Resources</i>	<u>\$9,622,560</u>	<u>\$909,930</u>	<u>\$10,532,490</u>	<u>\$0</u>

(continued)

**Muskingum County, Ohio**  
**Statement of Net Position (Continued)**  
**December 31, 2022**

	Primary Government			Component Unit
	Governmental Activities	Business - Type Activities	Total	Land Bank
<b>Liabilities</b>				
Matured Compensated Absences Payable	\$69,878	\$0	\$69,878	\$0
Accrued Wages and Benefits Payable	1,379,983	56,843	1,436,826	0
Accounts Payable	896,452	120,849	1,017,301	3,230
Contracts Payable	186,311	150,465	336,776	0
Intergovernmental Payable	1,487,452	147,904	1,635,356	0
Payroll Withholdings Payable	280,952	10,764	291,716	0
Retainage Payable	10,921	21,550	32,471	0
Accrued Interest Payable	6,699	12,761	19,460	0
Unearned Revenue	6,321,031	0	6,321,031	0
Claims Payable	891,177	0	891,177	0
Customer Deposits Payable	0	49,953	49,953	0
Security Deposit Payable	0	0	0	7,000
Due to Primary Government - Loans Payable	0	0	0	200,000
Long-Term Liabilities:				
Due Within One Year	2,564,472	2,359,960	4,924,432	0
Due In More Than One Year:				
Net Pension Liability	20,731,639	613,803	21,345,442	0
Other Amounts	5,673,949	22,810,041	28,483,990	0
<i>Total Liabilities</i>	<u>40,500,916</u>	<u>26,354,893</u>	<u>66,855,809</u>	<u>210,230</u>
<b>Deferred Inflows of Resources</b>				
Deferred Charge on Refunding	4,103	2,829	6,932	0
Property Taxes	16,670,247	0	16,670,247	0
Payments in Lieu of Taxes	231,007	0	231,007	0
Leases	318,181	243,328	561,509	1,764
Pension	24,640,915	752,946	25,393,861	0
OPEB	7,239,298	220,981	7,460,279	0
<i>Total Deferred Inflows of Resources</i>	<u>49,103,751</u>	<u>1,220,084</u>	<u>50,323,835</u>	<u>1,764</u>
<b>Net Position</b>				
Net Investment in Capital Assets	134,420,826	65,793,080	200,213,906	0
Restricted for:				
Capital Projects	1,941,977	0	1,941,977	0
Debt Service	128,243	0	128,243	0
Road and Bridge Projects	3,847,934	0	3,847,934	0
Starlight School Program	6,185,484	0	6,185,484	0
Children Services Programs	7,388,957	0	7,388,957	0
Tuberculosis Clinic Program	2,187,069	0	2,187,069	0
Court Corrections	2,605,404	0	2,605,404	0
Community Development Programs	113,623	0	113,623	0
Real Estate Assessment	3,076,347	0	3,076,347	0
Delinquent Real Estate Tax and Collection	1,003,575	0	1,003,575	0
Mental Health Programs	302,817	0	302,817	0
Law Enforcement and Public Safety	1,305,202	0	1,305,202	0
Emergency 911	387,001	0	387,001	0
Senior Services	471,616	0	471,616	0
Other Purposes	2,194,832	0	2,194,832	539,755
Pension/OPEB	566,312	17,001	583,313	0
Unrestricted	14,267,944	5,854,850	20,122,794	68,964
<i>Total Net Position</i>	<u>\$182,395,163</u>	<u>\$71,664,931</u>	<u>\$254,060,094</u>	<u>\$608,719</u>

See accompanying notes to the basic financial statements

**Muskingum County, Ohio**  
**Statement of Activities**  
**For the Year Ended December 31, 2022**

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
<b>Primary Government</b>				
Governmental Activities:				
General Government:				
Legislative and Executive	\$10,134,581	\$5,062,231	\$115,299	\$0
Judicial	7,470,810	750,807	1,877,857	0
Public Safety	13,164,552	3,278,389	1,380,542	0
Public Works	9,216,963	300,537	7,618,073	4,528,650
Public Works - Intergovernmental	1,088,829	0	303,192	5,364
Health	3,762,642	345,709	2,570,836	0
Health - Intergovernmental	1,535,272	0	114,300	0
Human Services	26,416,312	2,718,714	18,372,220	216,378
Community and Economic Development	462,284	0	0	0
Interest	66,694	0	0	0
<i>Total Governmental Activities</i>	73,318,939	12,456,387	32,352,319	4,750,392
Business-Type Activities:				
Sewer	5,197,271	4,757,253	0	0
Water	4,229,220	5,090,631	0	2,394,708
<i>Total Business-Type Activities</i>	9,426,491	9,847,884	0	2,394,708
<i>Total Primary Government</i>	\$82,745,430	\$22,304,271	\$32,352,319	\$7,145,100
<b>Component Unit</b>				
Land Bank	\$711,706	\$0	\$808,776	0

**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

Investment Earnings/Interest

Payments in Lieu of Taxes

Other

*Total General Revenues*

*Change in Net Position*

Net Position Beginning of Year

*Net Position End of Year*

See accompanying notes to the basic financial statements

Net (Expense) Revenue and  
Change in Net Position

Primary Government			Component Unit
Governmental Activities	Business - Type Activities	Total	Land Bank
(\$4,957,051)	\$0	(\$4,957,051)	\$0
(4,842,146)	0	(4,842,146)	0
(8,505,621)	0	(8,505,621)	0
3,230,297	0	3,230,297	0
(780,273)	0	(780,273)	0
(846,097)	0	(846,097)	0
(1,420,972)	0	(1,420,972)	0
(5,109,000)	0	(5,109,000)	0
(462,284)	0	(462,284)	0
(66,694)	0	(66,694)	0
<u>(23,759,841)</u>	<u>0</u>	<u>(23,759,841)</u>	<u>0</u>
0	(440,018)	(440,018)	0
0	3,256,119	3,256,119	0
<u>0</u>	<u>2,816,101</u>	<u>2,816,101</u>	<u>0</u>
<u>(23,759,841)</u>	<u>2,816,101</u>	<u>(20,943,740)</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>97,070</u>
4,706,318	0	4,706,318	0
636,446	0	636,446	0
720,650	0	720,650	0
1,495,657	0	1,495,657	0
867,127	0	867,127	0
2,575,735	0	2,575,735	0
3,603,317	0	3,603,317	0
25,137,562	0	25,137,562	0
466,389	0	466,389	0
3,511,023	0	3,511,023	0
(2,410,200)	6,020	(2,404,180)	0
227,393	0	227,393	0
1,296,773	94,272	1,391,045	0
<u>42,834,190</u>	<u>100,292</u>	<u>42,934,482</u>	<u>0</u>
19,074,349	2,916,393	21,990,742	97,070
<u>163,320,814</u>	<u>68,748,538</u>	<u>232,069,352</u>	<u>511,649</u>
<u>\$182,395,163</u>	<u>\$71,664,931</u>	<u>\$254,060,094</u>	<u>\$608,719</u>

**Muskingum County, Ohio**  
**Balance Sheet**  
**Governmental Funds**  
**December 31, 2022**

	General	Public Assistance	Starlight School Levy	Children Services Levy
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$25,068,274	\$372,807	\$5,418,667	\$6,622,878
Cash and Cash Equivalents in Segregated Accounts	801,018	116,633	0	13,018
Cash and Cash Equivalents with Fiscal Agents	0	0	238,705	0
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	108,216	0	0	0
Receivables:				
Property Taxes	5,476,891	0	4,532,637	4,238,953
Payments in Lieu of Taxes	0	0	0	0
Permissive Sales Taxes	6,651,997	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Lodging Taxes	0	0	0	0
Accounts	186,846	40,494	1,392	671
Accrued Interest	152,858	0	0	0
Intergovernmental	1,842,156	291,458	661,729	1,240,903
Interfund	4,454,838	33,025	11,077	13,791
Special Assessments	0	0	0	0
Loans	200,000	0	0	0
Leases	318,181	0	0	0
Materials and Supplies Inventory	199,153	9,847	12,321	5,614
Prepaid Items	374,549	33,834	51,908	38,882
<i>Total Assets</i>	<u>\$45,834,977</u>	<u>\$898,098</u>	<u>\$10,928,436</u>	<u>\$12,174,710</u>
<b>Liabilities</b>				
Accounts Payable	\$374,905	\$29,921	\$42,960	\$206,739
Accrued Wages and Benefits Payable	649,663	146,613	149,771	151,985
Contracts Payable	3,900	0	0	0
Matured Compensated Absences Payable	28,112	24,863	2,829	0
Retainage Payable	0	0	0	0
Interfund Payable	12,659	3,175	0	15,785
Intergovernmental Payable	598,921	263,847	153,526	106,775
Unearned Revenue	0	0	0	0
Payroll Withholdings Payable	145,918	28,776	21,584	28,323
<i>Total Liabilities</i>	<u>1,814,078</u>	<u>497,195</u>	<u>370,670</u>	<u>509,607</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	4,865,346	0	4,160,208	3,750,987
Payments in Lieu of Taxes	0	0	0	0
Leases	318,181	0	0	0
Unavailable Revenue	6,928,912	164,343	1,001,529	1,610,392
<i>Total Deferred Inflows of Resources</i>	<u>12,112,439</u>	<u>164,343</u>	<u>5,161,737</u>	<u>5,361,379</u>
<b>Fund Balances</b>				
Nonspendable	681,918	43,681	64,229	44,496
Restricted	0	192,879	5,331,800	6,259,228
Committed	198,205	0	0	0
Assigned	9,943,935	0	0	0
Unassigned (Deficit)	21,084,402	0	0	0
<i>Total Fund Balances</i>	<u>31,908,460</u>	<u>236,560</u>	<u>5,396,029</u>	<u>6,303,724</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$45,834,977</u>	<u>\$898,098</u>	<u>\$10,928,436</u>	<u>\$12,174,710</u>

See accompanying notes to the basic financial statements

Motor Vehicle and Gasoline Tax	Local Fiscal Recovery	Other Governmental Funds	Total Governmental Funds
\$828,893	\$6,325,763	\$15,478,142	\$60,115,424
0	0	351,441	1,282,110
0	0	200	238,905
0	0	10,921	119,137
0	0	4,411,183	18,659,664
0	0	231,007	231,007
0	0	0	6,651,997
36,596	0	0	36,596
0	0	30,863	30,863
12,374	0	274,586	516,363
0	0	0	152,858
3,353,966	0	1,611,144	9,001,356
0	0	280	4,513,011
0	0	75,490	75,490
0	0	0	200,000
0	0	0	318,181
596,023	0	23,574	846,532
38,654	109	173,427	711,363
<u>\$4,866,506</u>	<u>\$6,325,872</u>	<u>\$22,672,258</u>	<u>\$103,700,857</u>
\$114,111	\$0	\$127,816	\$896,452
96,082	2,472	183,397	1,379,983
0	0	182,411	186,311
0	0	14,074	69,878
0	0	10,921	10,921
400,015	0	617,144	1,048,778
64,342	1,766	295,055	1,484,232
0	6,321,031	0	6,321,031
17,678	494	38,179	280,952
<u>692,228</u>	<u>6,325,763</u>	<u>1,468,997</u>	<u>11,678,538</u>
0	0	3,893,706	16,670,247
0	0	231,007	231,007
0	0	0	318,181
<u>2,812,160</u>	<u>0</u>	<u>1,695,033</u>	<u>14,212,369</u>
<u>2,812,160</u>	<u>0</u>	<u>5,819,746</u>	<u>31,431,804</u>
634,677	109	197,001	1,666,111
727,441	0	15,231,391	27,742,739
0	0	0	198,205
0	0	0	9,943,935
0	0	(44,877)	21,039,525
<u>1,362,118</u>	<u>109</u>	<u>15,383,515</u>	<u>60,590,515</u>
<u>\$4,866,506</u>	<u>\$6,325,872</u>	<u>\$22,672,258</u>	<u>\$103,700,857</u>



**Muskingum County, Ohio**  
**Reconciliation of Total Governmental Fund Balances to**  
**Net Position of Governmental Activities**  
**December 31, 2022**

<b>Total Governmental Fund Balances</b>		\$60,590,515
<i>Amounts reported for governmental activities in the statement of net position are different because:</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		137,572,474
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	1,989,417	
Special Assessments	75,490	
Lodging Taxes	604	
Permissive Sales Taxes	4,593,545	
Charges for Services	321,362	
Licenses and Permits	1,884	
Fines, Forfeitures, and Settlements	235,026	
Intergovernmental	6,839,046	
Investment Earnings/Interest	147,130	
Rent	3,350	
Other	5,515	14,212,369
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.		13,664,504
Deferred charges on refundings do not provide current financial resources and therefore are not reported in the funds:		
Deferred Outflows	10,427	
Deferred Inflows	(4,103)	6,324
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.		(6,699)
The net pension/OPEB asset and net pension 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	575,234	
Net OPEB Asset	7,018,582	
Deferred Outflows - Pension	9,321,921	
Deferred Outflows - OPEB	290,212	
Net Pension Liability	(20,731,639)	
Deferred Inflows - Pension	(24,640,915)	
Deferred Inflows - OPEB	(7,239,298)	(35,405,903)
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	(859,902)	
Special Assessments Bonds Payable and Unamortized Premiums	(139,950)	
OPWC Loans Payable	(1,233,052)	
State Infrastructure Bank Loan Payable	(1,191,318)	
Compensated Absences Payable	(4,649,138)	
Lease Payable	(4,850)	
Financed Purchases	(160,211)	(8,238,421)
<b>Net Position of Governmental Activities</b>		<b>\$182,395,163</b>

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, 2022**

	General	Public Assistance	Starlight School Levy	Children Services Levy
<b>Revenues</b>				
Property Taxes	\$4,551,124	\$0	\$2,410,306	\$3,450,774
Special Assessments	0	0	0	0
Lodging Taxes	0	0	0	0
Permissive Sales Taxes	24,743,387	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	5,294,972	268,555	114,730	1,772,974
Licenses and Permits	507,895	0	0	0
Fines, Forfeitures, and Settlements	276,514	0	0	0
Intergovernmental	5,013,722	8,633,308	3,256,759	4,217,147
Investment Earnings/Interest	(2,505,639)	0	2,950	0
Payments in Lieu of Taxes	134,810	0	0	0
Rent	179,609	0	0	0
Leases	62,570	0	0	0
Contributions and Donations	0	0	2,298	50,821
Other	1,350,090	238,179	11,114	41,338
<i>Total Revenues</i>	<u>39,609,054</u>	<u>9,140,042</u>	<u>5,798,157</u>	<u>9,533,054</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	11,674,451	0	0	0
Judicial	8,989,790	0	0	0
Public Safety	14,028,454	0	0	0
Public Works	168,023	0	0	0
Health	416,271	0	0	0
Human Services	757,272	9,923,761	9,008,595	8,584,412
Community and Economic Development	0	0	0	0
Capital Outlay	0	0	0	0
Intergovernmental	769,177	0	0	0
Debt Service:				
Principal Retirement	177,955	0	0	0
Interest	10,947	0	0	0
<i>Total Expenditures</i>	<u>36,992,340</u>	<u>9,923,761</u>	<u>9,008,595</u>	<u>8,584,412</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,616,714</u>	<u>(783,719)</u>	<u>(3,210,438)</u>	<u>948,642</u>
<b>Other Financing Sources (Use)</b>				
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	226,865	0	9,894	0
Insurance Recoveries	511,442	0	51,714	0
Transfers In	0	223,284	0	0
Transfers Out	(3,157,395)	0	0	0
<i>Total Other Financing Sources (Use)</i>	<u>(2,419,088)</u>	<u>223,284</u>	<u>61,608</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	197,626	(560,435)	(3,148,830)	948,642
Fund Balances Beginning of Year	31,710,834	796,995	8,544,859	5,355,082
<i>Fund Balances End of Year</i>	<u>\$31,908,460</u>	<u>\$236,560</u>	<u>\$5,396,029</u>	<u>\$6,303,724</u>

See accompanying notes to the basic financial statements

Motor Vehicle and Gasoline Tax	Local Fiscal Recovery	Other Governmental Funds	Total Governmental Funds
\$0	\$0	\$3,531,098	\$13,943,302
0	0	21,062	21,062
0	0	475,578	475,578
0	0	0	24,743,387
150,290	0	0	150,290
0	0	3,233,508	10,684,739
12,250	0	166,148	686,293
43,190	0	339,378	659,082
6,926,480	2,990,796	8,968,029	40,006,241
6,120	17,066	4,806	(2,474,697)
0	0	92,583	227,393
0	0	17,238	196,847
0	0	0	62,570
102,207	0	488,134	643,460
37,347	0	61,654	1,739,722
<u>7,277,884</u>	<u>3,007,862</u>	<u>17,399,216</u>	<u>91,765,269</u>
0	107,513	1,399,877	13,181,841
0	0	436,365	9,426,155
0	0	3,579,424	17,607,878
8,528,984	100,260	807,031	9,604,298
0	2,481,000	1,048,340	3,945,611
0	15,580	4,173,241	32,462,861
0	0	462,284	462,284
0	0	6,386,943	6,386,943
0	303,400	1,551,524	2,624,101
269,049	0	434,352	881,356
32,436	0	35,079	78,462
<u>8,830,469</u>	<u>3,007,753</u>	<u>20,314,460</u>	<u>96,661,790</u>
<u>(1,552,585)</u>	<u>109</u>	<u>(2,915,244)</u>	<u>(4,896,521)</u>
0	0	477,141	477,141
0	0	86,776	86,776
0	0	400,000	400,000
0	0	0	236,759
0	0	0	563,156
1,520,931	0	2,799,176	4,543,391
<u>(1,385,996)</u>	<u>0</u>	<u>0</u>	<u>(4,543,391)</u>
<u>134,935</u>	<u>0</u>	<u>3,763,093</u>	<u>1,763,832</u>
(1,417,650)	109	847,849	(3,132,689)
<u>2,779,768</u>	<u>0</u>	<u>14,535,666</u>	<u>63,723,204</u>
<u>\$1,362,118</u>	<u>\$109</u>	<u>\$15,383,515</u>	<u>\$60,590,515</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, 2022**

**Net Change in Fund Balances - Governmental Funds** (\$3,132,689)

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

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

Capital Asset Additions - Capital Outlay	11,189,237	
Capital Asset Additions - Capital Contributions	208,282	
Current Year Depreciation/Amortization	<u>(4,790,870)</u>	6,606,649

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 capital assets:

Proceeds from Sale of Capital Assets	(236,759)	
Insurance Recoveries	(563,156)	
Loss on Disposal of Capital Assets	<u>(114,495)</u>	(914,410)

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

Delinquent Property Taxes	661,948	
Special Assessments	(21,062)	
Lodging Taxes	(9,189)	
Permissive Sales Taxes	394,175	
Charges for Services	45,984	
Licenses and Permits	(951)	
Fines, Forfeitures, and Settlements	(26,793)	
Intergovernmental	(275,191)	
Investment Earnings/Interest	95,439	
Rent	(1,674)	
Other	<u>(39,517)</u>	823,169

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

Pension	5,253,278	
OPEB	<u>32,790</u>	5,286,068

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

Pension	2,734,583	
OPEB	<u>5,567,086</u>	8,301,669

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	324,630	
Special Assessment Bonds	22,946	
OWDA Loans	86,776	
OPWC Loans	73,747	
State Infrastructure Bank Loan	37,908	
Lease	2,852	
Financed Purchases	<u>332,497</u>	881,356

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

Accrued Interest	6,974	
Amortization of Deferred Amount on Refunding - Deferred Outflow	(8,777)	
Amortization of Deferred Amount on Refunding - Deferred Inflow	684	
Amortization of Bond Premium	<u>12,887</u>	11,768

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 Loans Issued	(477,141)	
OWDA Loans Issued	(86,776)	
OPWC Loans Issued	<u>(400,000)</u>	(963,917)

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		(272,225)
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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.

2,446,911

**Change in Net Position of Governmental Activities**

\$19,074,349

See accompanying notes to the basic financial statements

**Muskingum County, Ohio**  
**Statement of Revenues, Expenditures, and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**General Fund**  
**For the Year Ended December 31, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$3,902,000	\$3,902,000	\$4,561,338	\$659,338
Permissive Sales Taxes	19,000,000	19,000,000	24,627,313	5,627,313
Charges for Services	4,936,340	4,936,340	5,423,816	487,476
Licenses and Permits	445,000	445,000	550,800	105,800
Fines, Forfeitures, and Settlements	276,500	276,500	295,807	19,307
Intergovernmental	3,203,200	3,636,032	5,100,257	1,464,225
Investment Earnings/Interest	840,633	840,633	969,848	129,215
Payments in Lieu of Taxes	120,000	120,000	134,810	14,810
Rent	305,075	305,075	265,329	(39,746)
Other	443,500	394,615	725,048	330,433
<i>Total Revenues</i>	<u>33,472,248</u>	<u>33,856,195</u>	<u>42,654,366</u>	<u>8,798,171</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	14,580,394	14,805,521	12,008,279	2,797,242
Judicial	8,842,202	9,753,417	9,091,823	661,594
Public Safety	13,857,020	14,634,825	14,325,994	308,831
Public Works	211,750	215,033	166,331	48,702
Health	448,815	473,540	473,275	265
Human Services	981,990	1,019,953	756,312	263,641
Intergovernmental	1,258,800	1,999,651	969,177	1,030,474
<i>Total Expenditures</i>	<u>40,180,971</u>	<u>42,901,940</u>	<u>37,791,191</u>	<u>5,110,749</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(6,708,723)</u>	<u>(9,045,745)</u>	<u>4,863,175</u>	<u>13,908,920</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from the Sale of Capital Assets	30,000	30,000	185,215	155,215
Insurance Recoveries	0	290,000	511,442	221,442
Advances In	0	0	400,427	400,427
Advances Out	0	0	(301,778)	(301,778)
Transfers In	21,750	0	0	0
Transfers Out	(2,417,838)	(3,107,988)	(3,078,923)	29,065
<i>Total Other Financing Sources (Uses)</i>	<u>(2,366,088)</u>	<u>(2,787,988)</u>	<u>(2,283,617)</u>	<u>504,371</u>
<i>Net Change in Fund Balance</i>	<u>(9,074,811)</u>	<u>(11,833,733)</u>	<u>2,579,558</u>	<u>14,413,291</u>
Fund Balance Beginning of Year	25,899,480	25,899,480	25,899,480	0
Prior Year Encumbrances Appropriated	881,194	881,194	881,194	0
<i>Fund Balance End of Year</i>	<u>\$17,705,863</u>	<u>\$14,946,941</u>	<u>\$29,360,232</u>	<u>\$14,413,291</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, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$550,000	\$467,547	\$467,547	\$0
Intergovernmental	10,670,000	10,735,575	8,857,953	(1,877,622)
Other	90,000	167,453	230,802	63,349
<i>Total Revenues</i>	11,310,000	11,370,575	9,556,302	(1,814,273)
<b>Expenditures</b>				
Current:				
Human Services	11,560,000	11,903,676	10,069,676	1,834,000
<i>Excess of Revenues Under Expenditures</i>	(250,000)	(533,101)	(513,374)	19,727
<b>Other Financing Source</b>				
Transfers In	250,000	250,000	223,284	(26,716)
<i>Net Change in Fund Balance</i>	0	(283,101)	(290,090)	(6,989)
Fund Balance Beginning of Year	283,575	283,575	283,575	0
Prior Year Encumbrances Appropriated	167,100	167,100	167,100	0
<i>Fund Balance End of Year</i>	\$450,675	\$167,574	\$160,585	(\$6,989)

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, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$2,269,130	\$2,269,130	\$2,392,025	\$122,895
Charges for Services	72,000	72,000	124,328	52,328
Intergovernmental	2,089,320	2,595,244	3,269,417	674,173
Investment Earnings/Interest	500	500	2,950	2,450
Payments in Lieu of Taxes	4,000	4,000	0	(4,000)
Contributions and Donations	11,500	11,500	2,290	(9,210)
Other	252,500	352,775	10,606	(342,169)
<i>Total Revenues</i>	<u>4,698,950</u>	<u>5,305,149</u>	<u>5,801,616</u>	<u>496,467</u>
<b>Expenditures</b>				
Current:				
Human Services	<u>10,553,115</u>	<u>11,818,030</u>	<u>9,211,781</u>	<u>2,606,249</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(5,854,165)</u>	<u>(6,512,881)</u>	<u>(3,410,165)</u>	<u>3,102,716</u>
<b>Other Financing Sources (Use)</b>				
Proceeds from the Sale of Capital Assets	0	0	9,894	9,894
Insurance Recoveries	0	0	51,714	51,714
Advances In	36,000	36,000	0	(36,000)
Transfers In	150,000	0	0	0
Transfers Out	(150,000)	0	0	0
<i>Total Other Financing Sources (Use)</i>	<u>36,000</u>	<u>36,000</u>	<u>61,608</u>	<u>25,608</u>
<i>Net Change in Fund Balance</i>	(5,818,165)	(6,476,881)	(3,348,557)	3,128,324
Fund Balance Beginning of Year	8,446,822	8,446,822	8,446,822	0
Prior Year Encumbrances Appropriated	<u>145,192</u>	<u>145,192</u>	<u>145,192</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,773,849</u></u>	<u><u>\$2,115,133</u></u>	<u><u>\$5,243,457</u></u>	<u><u>\$3,128,324</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property Taxes	\$3,500,000	\$3,500,000	\$3,460,275	(\$39,725)
Charges for Services	1,801,000	1,801,000	1,676,821	(124,179)
Intergovernmental	4,719,000	4,719,000	4,333,135	(385,865)
Contributions and Donations	16,600	16,600	50,618	34,018
Other	37,100	37,100	62,774	25,674
<i>Total Revenues</i>	<u>10,073,700</u>	<u>10,073,700</u>	<u>9,583,623</u>	<u>(490,077)</u>
<b>Expenditures</b>				
Current:				
Human Services	<u>9,941,175</u>	<u>10,340,008</u>	<u>9,008,563</u>	<u>1,331,445</u>
<i>Net Change in Fund Balance</i>	132,525	(266,308)	575,060	841,368
Fund Balance Beginning of Year	5,061,756	5,061,756	5,061,756	0
Prior Year Encumbrances Appropriated	<u>355,932</u>	<u>355,932</u>	<u>355,932</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$5,550,213</u></u>	<u><u>\$5,151,380</u></u>	<u><u>\$5,992,748</u></u>	<u><u>\$841,368</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, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Permissive Motor Vehicle License Tax	\$200,000	\$200,000	\$151,055	(\$48,945)
Licenses and Permits	0	0	12,250	12,250
Fines, Forfeitures, and Settlements	45,000	45,000	47,348	2,348
Intergovernmental	7,553,847	7,553,847	6,908,955	(644,892)
Investment Earnings/Interest	0	0	5,841	5,841
Contributions and Donations	0	95,000	102,207	7,207
Other	500	185,500	51,480	(134,020)
<i>Total Revenues</i>	<u>7,799,347</u>	<u>8,079,347</u>	<u>7,279,136</u>	<u>(800,211)</u>
<b>Expenditures</b>				
Current:				
Public Works	6,939,348	9,851,927	8,815,885	1,036,042
Debt Service:				
Principal Retirement	270,080	271,186	263,548	7,638
Interest	32,394	32,340	32,340	0
<i>Total Expenditures</i>	<u>7,241,822</u>	<u>10,155,453</u>	<u>9,111,773</u>	<u>1,043,680</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>557,525</u>	<u>(2,076,106)</u>	<u>(1,832,637)</u>	<u>243,469</u>
<b>Other Financing Source (Uses)</b>				
Advances Out	(200,000)	(200,000)	(200,000)	0
Transfers In	302,475	1,533,099	1,520,931	(12,168)
Transfers Out	(660,000)	(1,389,693)	(1,385,996)	3,697
<i>Total Other Financing Source (Uses)</i>	<u>(557,525)</u>	<u>(56,594)</u>	<u>(65,065)</u>	<u>(8,471)</u>
<i>Net Change in Fund Balance</i>	0	(2,132,700)	(1,897,702)	234,998
Fund Balance Beginning of Year	2,387,726	2,387,726	2,387,726	0
Prior Year Encumbrances Appropriated	137,581	137,581	137,581	0
<i>Fund Balance End of Year</i>	<u>\$2,525,307</u>	<u>\$392,607</u>	<u>\$627,605</u>	<u>\$234,998</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**  
**Local Fiscal Recovery Fund**  
**For the Year Ended December 31, 2022**

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$8,373,126	\$8,373,127	\$7,504,282	(\$868,845)
Investment Earnings/Interest	750	750	12,849	12,099
<i>Total Revenues</i>	<u>8,373,876</u>	<u>8,373,877</u>	<u>7,517,131</u>	<u>(856,746)</u>
<b>Expenditures</b>				
Current:				
General Government - Legislative and Executive	102,400	147,390	107,519	39,871
Public Safety	0	3,463	3,400	63
Public Works	0	407,616	401,344	6,272
Health	0	2,526,595	2,481,000	45,595
Human Services	0	15,866	15,580	286
<i>Total Expenditures</i>	<u>102,400</u>	<u>3,100,930</u>	<u>3,008,843</u>	<u>92,087</u>
<i>Net Change in Fund Balance</i>	8,271,476	5,272,947	4,508,288	(764,659)
Fund Balance Beginning of Year	<u>1,810,911</u>	<u>1,810,911</u>	<u>1,810,911</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$10,082,387</u></u>	<u><u>\$7,083,858</u></u>	<u><u>\$6,319,199</u></u>	<u><u>(\$764,659)</u></u>

See accompanying notes to the basic financial statement:

**Muskingum County, Ohio**  
**Statement of Fund Net Position**  
**Proprietary Funds**  
**December 31, 2022**

	Business - Type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Sewer	Water	Total	
<b>Assets</b>				
<b>Current Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$3,898,351	\$5,217,285	\$9,115,636	\$14,483,392
Cash and Cash Equivalents in Segregated Accounts	0	0	0	57,148
Prepaid Items	9,384	36,787	46,171	0
Materials and Supplies Inventory	1,209	1,204	2,413	0
Receivables:				
Accounts	1,930,166	732,644	2,662,810	18,641
Leases	0	243,328	243,328	0
Interfund	2,801	65,102	67,903	0
<i>Total Current Assets</i>	<u>5,841,911</u>	<u>6,296,350</u>	<u>12,138,261</u>	<u>14,559,181</u>
<b>Noncurrent Assets:</b>				
Restricted Cash and Cash Equivalents	0	71,503	71,503	0
Net Pension Asset	5,930	11,861	17,791	0
Net OPEB Asset	71,293	142,587	213,880	0
Non-Depreciable Capital Assets	126,378	1,035,813	1,162,191	0
Depreciable Capital Assets, Net	47,960,109	40,298,099	88,258,208	0
<i>Total Noncurrent Assets</i>	<u>48,163,710</u>	<u>41,559,863</u>	<u>89,723,573</u>	<u>0</u>
<i>Total Assets</i>	<u>54,005,621</u>	<u>47,856,213</u>	<u>101,861,834</u>	<u>14,559,181</u>
<b>Deferred Outflows of Resources</b>				
Deferred Charge on Refunding	72,672	103,957	176,629	0
Pension	94,183	188,362	282,545	0
OPEB	2,911	5,821	8,732	0
Asset Retirement Obligation	442,024	0	442,024	0
<i>Total Deferred Outflows of Resources</i>	<u>611,790</u>	<u>298,140</u>	<u>909,930</u>	<u>0</u>
<b>Liabilities</b>				
<b>Current Liabilities:</b>				
Accrued Wages and Benefits Payable	17,220	39,623	56,843	0
Intergovernmental Payable	121,290	26,614	147,904	3,220
Accounts Payable	52,082	68,767	120,849	0
Contracts Payable	0	150,465	150,465	0
Retainage Payable	0	21,550	21,550	0
Accrued Interest Payable	9,651	3,110	12,761	0
Interfund Payable	3,493,759	38,097	3,531,856	280
Claims Payable - Health Benefits	0	0	0	891,177
Current Portion of Compensated Absences Payable	21,299	67,347	88,646	0
Current Portion of General Obligation Bonds Payable	740,500	510,200	1,250,700	0
Current Portion of OWDA Loans Payable	426,130	564,259	990,389	0
Current Portion of OPWC Loans Payable	30,225	0	30,225	0
Payroll Withholdings Payable	3,445	7,319	10,764	0
<i>Total Current Liabilities</i>	<u>4,915,601</u>	<u>1,497,351</u>	<u>6,412,952</u>	<u>894,677</u>
<b>Long-Term Liabilities (Net of Current Portion):</b>				
Customer Deposits Payable	0	49,953	49,953	0
Compensated Absences Payable	18,617	82,634	101,251	0
General Obligation Bonds Payable	3,094,681	779,708	3,874,389	0
OWDA Loans Payable	7,397,726	9,375,396	16,773,122	0
OPWC Loans Payable	710,279	0	710,279	0
Net Pension Liability	204,600	409,203	613,803	0
Asset Retirement Obligation	1,351,000	0	1,351,000	0
<i>Total Long-Term Liabilities</i>	<u>12,776,903</u>	<u>10,696,894</u>	<u>23,473,797</u>	<u>0</u>
<i>Total Liabilities</i>	<u>17,692,504</u>	<u>12,194,245</u>	<u>29,886,749</u>	<u>894,677</u>
<b>Deferred Inflows of Resources</b>				
Deferred Charge on Refunding	2,829	0	2,829	0
Pension	250,983	501,963	752,946	0
OPEB	73,659	147,322	220,981	0
Leases	0	243,328	243,328	0
<i>Total Deferred Inflows of Resources</i>	<u>327,471</u>	<u>892,613</u>	<u>1,220,084</u>	<u>0</u>
<b>Net Position</b>				
Net Investment in Capital Assets	35,756,789	30,036,291	65,793,080	0
Restricted for Pension/OPEB	5,669	11,332	17,001	0
Unrestricted	834,978	5,019,872	5,854,850	13,664,504
<i>Total Net Position</i>	<u>\$36,597,436</u>	<u>\$35,067,495</u>	<u>\$71,664,931</u>	<u>\$13,664,504</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, 2022**

	<u>Business - Type Activities - Enterprise Funds</u>			Governmental
	<u>Sewer</u>	<u>Water</u>	<u>Total</u>	Activities - Internal Service Funds
<b>Operating Revenues</b>				
Charges for Services	\$4,621,944	\$4,884,981	\$9,506,925	\$11,388,179
Leases	0	18,473	18,473	0
Other	16,932	27,685	44,617	252,670
<i>Total Operating Revenues</i>	<u>4,638,876</u>	<u>4,931,139</u>	<u>9,570,015</u>	<u>11,640,849</u>
<b>Operating Expenses</b>				
Personal Services	528,609	1,004,152	1,532,761	0
Contractual Services	1,922,838	817,511	2,740,349	1,593,593
Materials and Supplies	220,294	506,459	726,753	0
Claims	0	0	0	7,196,913
Depreciation	1,916,522	1,734,521	3,651,043	0
Amortization	130,099	0	130,099	0
<i>Total Operating Expenses</i>	<u>4,718,362</u>	<u>4,062,643</u>	<u>8,781,005</u>	<u>8,790,506</u>
<i>Operating Income (Loss)</i>	<u>(79,486)</u>	<u>868,496</u>	<u>789,010</u>	<u>2,850,343</u>
<b>Non-Operating Revenues (Expenses)</b>				
Investment Earnings/Interest	0	6,020	6,020	0
Other Non-Operating Revenues	28,345	21,310	49,655	0
Other Non-Operating Expenses	0	0	0	(403,432)
Interest	(441,819)	(152,659)	(594,478)	0
Loss on Disposal of Capital Assets	(37,090)	(13,918)	(51,008)	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(450,564)</u>	<u>(139,247)</u>	<u>(589,811)</u>	<u>(403,432)</u>
<i>Income (Loss) Before Contributions</i>	(530,050)	729,249	199,199	2,446,911
Capital Contributions	135,309	2,581,885	2,717,194	0
<i>Change in Net Position</i>	(394,741)	3,311,134	2,916,393	2,446,911
Net Position Beginning of Year	36,992,177	31,756,361	68,748,538	11,217,593
<i>Net Position End of Year</i>	<u>\$36,597,436</u>	<u>\$35,067,495</u>	<u>\$71,664,931</u>	<u>\$13,664,504</u>

See accompanying notes to the basic financial statements

**Muskingum County, Ohio**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended December 31, 2022**

	<u>Business - Type Activities - Enterprise Funds</u>			Governmental Activities - Internal Service Funds
	<u>Sewer</u>	<u>Water</u>	<u>Total</u>	
<b>Increase (Decrease) in Cash and Cash Equivalents</b>				
<b>Cash Flows from Operating Activities</b>				
Cash Received from Customers	\$4,603,924	\$4,835,740	\$9,439,664	\$0
Cash Received from Transactions with Other Funds	0	0	0	11,389,026
Cash Received from Other Operating Revenues	16,932	27,685	44,617	252,670
Cash Payments for Employee Services and Benefits	(660,256)	(1,251,820)	(1,912,076)	0
Cash Payments for Goods and Services	(2,080,721)	(1,303,183)	(3,383,904)	(1,593,593)
Cash Payments for Claims	0	0	0	(7,180,640)
Other Non-Operating Revenues	28,345	20,820	49,165	0
Other Non-Operating Expenses	0	0	0	(407,204)
Utility Deposits Received	0	10,125	10,125	0
Utility Deposits Returned	0	(1,382)	(1,382)	0
Utility Deposits Applied	0	(10,468)	(10,468)	0
<i>Net Cash Provided by Operating Activities</i>	<u>1,908,224</u>	<u>2,327,517</u>	<u>4,235,741</u>	<u>2,460,259</u>
<b>Cash Flows from Noncapital Financing Activities</b>				
Interfund Activity Notes Issued	<u>3,427,300</u>	<u>0</u>	<u>3,427,300</u>	<u>0</u>
<b>Cash Flows from Capital and Related Financing Activities</b>				
Payment for Capital Acquisitions	(432,907)	(4,092,793)	(4,525,700)	0
Proceeds from Sale of Capital Assets	0	14,805	14,805	0
Tap-In Fees	263,696	187,177	450,873	0
Capital Grants	0	805,000	805,000	0
Leases	0	18,473	18,473	0
Principal Paid on General Obligation Bonds	(841,100)	(494,400)	(1,335,500)	0
Principal Paid on OWDA Loans	(415,421)	(558,394)	(973,815)	0
Principal Paid on OPWC Loan	(30,225)	0	(30,225)	0
Principal Paid on Interfund Activity Notes	(3,613,700)	0	(3,613,700)	0
Interest Paid on General Obligation Bonds	(135,129)	(52,568)	(187,697)	0
Interest Paid on OWDA Loans	(244,105)	(75,447)	(319,552)	0
Interest Paid on Interfund Activity Notes	(90,343)	0	(90,343)	0
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(5,539,234)</u>	<u>(4,248,147)</u>	<u>(9,787,381)</u>	<u>0</u>
<b>Cash Flows from Investing Activities</b>				
Investment Earnings/Interest	<u>0</u>	<u>6,020</u>	<u>6,020</u>	<u>0</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(203,710)	(1,914,610)	(2,118,320)	2,460,259
Cash and Cash Equivalents Beginning of Year	<u>4,102,061</u>	<u>7,203,398</u>	<u>11,305,459</u>	<u>12,080,281</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$3,898,351</u>	<u>\$5,288,788</u>	<u>\$9,187,139</u>	<u>\$14,540,540</u>

(continued)

**Muskingum County, Ohio**  
**Statement of Cash Flows**  
**Proprietary Funds (Continued)**  
**For the Year Ended December 31, 2022**

	<u>Business - Type Activities - Enterprise Funds</u>			Governmental Activities - Internal Service Funds
	<u>Sewer</u>	<u>Water</u>	<u>Total</u>	
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities</b>				
Operating Income (Loss)	(\$79,486)	\$868,496	\$789,010	\$2,850,343
Adjustments:				
Other Non-Operating Revenues	28,345	21,310	49,655	0
Other Non-Operating Expenses	0	0	0	(403,432)
Depreciation	1,916,522	1,734,521	3,651,043	0
Amortization	130,099	0	130,099	0
Changes in Assets and Deferred Outflows of Resources and Liabilities and Deferred Inflows of Resources:				
(Increase) Decrease in Prepaid Items	2,702	(2,928)	(226)	0
Decrease in Materials and Supplies Inventory	1,642	185	1,827	0
(Increase) Decrease in Accounts Receivable	(15,219)	(48,452)	(63,671)	171,844
Increase in Interfund Receivable	(2,801)	(4,122)	(6,923)	0
Increase in Net Pension Asset	(677)	(1,354)	(2,031)	0
Decrease in Net OPEB Asset	1,033	2,066	3,099	0
Decrease in Deferred Outflows of Resources - Pension	69,124	138,247	207,371	0
Decrease in Deferred Outflows of Resources - OPEB	30,779	61,556	92,335	0
Decrease in Deferred Outflows of Resources - Asset Retirement Obligation	8,219	0	8,219	0
Increase in Accrued Wages and Benefits Payable	1,958	4,732	6,690	0
Increase (Decrease) in Intergovernmental Payable	17,257	1,855	19,112	(3,772)
Increase in Payroll Withholdings Payable	174	402	576	0
Increase in Accounts Payable	9,270	3,029	12,299	0
Increase in Interfund Payable	1,238	24,948	26,186	280
Decrease in Claims Payable	0	0	0	(155,004)
Increase in Compensated Absences Payable	2,699	23,217	25,916	0
Decrease in Matured Compensated Absences Payable	(162)	(1,011)	(1,173)	0
Decrease in Customer Deposits Payable	0	(1,725)	(1,725)	0
Increase in Asset Retirement Obligation	25,000	0	25,000	0
Decrease in Net Pension Liability	(11,756)	(23,510)	(35,266)	0
Decrease in Deferred Inflows of Resources - Leases	0	(18,473)	(18,473)	0
Decrease in Deferred Inflows of Resources - Pension	(138,411)	(276,825)	(415,236)	0
Decrease in Deferred Inflows of Resources - OPEB	(89,325)	(178,647)	(267,972)	0
<i>Net Cash Provided by Operating Activities</i>	<u>\$1,908,224</u>	<u>\$2,327,517</u>	<u>\$4,235,741</u>	<u>\$2,460,259</u>

**Noncash Capital Financing Transactions:**

The Sewer Fund had \$1,241,294 in accounts receivable for tap-in fees as of December 31, 2021, and \$1,112,907 as of December 31, 2022.

Water Fund payables relating to the acquisition of capital assets totaled \$293,679 for contracts payable during 2021 and \$172,015 for contracts and retainage payables during 2022. During 2022, the Water Fund completed \$4,054,789 in water construction projects.

See accompanying notes to the basic financial statements

**Muskingum County, Ohio**  
**Statement of Fiduciary Net Position**  
**Custodial Funds**  
**December 31, 2022**

<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents	\$25,133,463
Cash and Cash Equivalents in Segregated Accounts	2,398,005
Receivables:	
Intergovernmental	4,504,455
Accounts	3,633,684
Property Taxes	100,418,166
Payments in Lieu of Taxes	848,139
<i>Total Assets</i>	<u>136,935,912</u>
 <b>Liabilities</b>	
Intergovernmental Payable	7,816,216
Other Liabilities	33,115
<i>Total Liabilities</i>	<u>7,849,331</u>
 <b>Deferred Inflows of Resources</b>	
Property Taxes	89,495,415
Payments in Lieu of Taxes	848,139
<i>Total Deferred Inflow of Resources</i>	<u>90,343,554</u>
 <b>Net Position</b>	
Restricted for Individuals, Organizations, and Other Governments	<u>\$38,743,027</u>

See accompanying notes to the basic financial statements



**Muskingum County, Ohio**  
**Statement of Changes in Fiduciary Net Position**  
**Custodial Funds**  
**For the Year Ended December 31, 2022**

<b>Additions</b>	
Intergovernmental	\$11,968,699
Amounts Received As Fiscal Agent	22,997,628
Licenses, Permits, and Fees for Other Governments	17,306,961
Fines, Forfeitures, and Settlements for Other Governments	2,736,800
Property Tax Collections for Other Governments	86,885,118
Sheriff Sale Collections for Individuals, Organizations, and Other Governments	1,812,064
Amounts Received for Others	406,488
<i>Total Additions</i>	<u>144,113,758</u>
 <b>Deductions</b>	
Distributions to the State of Ohio	206,911
Distributions as Fiscal Agent	21,107,094
Licenses, Permits, and Fees Distributions to Other Governments	16,842,682
Fines, Forfeitures, and Settlements Distributions to Other Governments	5,242,520
Distributions of State Funds to Other Governments	11,968,699
Property Tax Distributions to Other Governments	84,360,883
Distributions to Individuals	205,119
<i>Total Deductions</i>	<u>139,933,908</u>
 <i>Change in Net Position</i>	 4,179,850
 Net Position Beginning of Year	 <u>34,563,177</u>
 <i>Net Position End of Year</i>	 <u><u>\$38,743,027</u></u>

See accompanying notes to the basic financial statements

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2022

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#### NOTE 1 - REPORTING ENTITY

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

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 unit, the Muskingum County Land Reutilization Corporation (Land Bank). It is discretely reported to emphasize that it is legally separate from the County.

**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.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2022

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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

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.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2022

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Mental Health and Recovery Services Board is a body corporate and politic established by the constitution and laws of the State of Ohio and is governed by a fourteen-member Board of Directors. Members of the Board of Directors shall be residents of the six-county area and are appointed by either the participating county commissioners or the Ohio Department of Mental Health and Addiction Services. The Board exercises total control over the operations including budgeting, appropriating, contracting, and designating management.

The Muskingum Valley Park District was created pursuant to the laws of the State of Ohio. The Park District is a legally separate entity which is governed by a five member board appointed by the probate court judge of Muskingum County. The Park District Board may adopt budgets, hire and fire employees, and issue revenue debt without the approval of the County.

The County participates in the following organizations which are defined as jointly governed organizations. Additional financial information concerning the jointly governed organizations is discussed in Note 20.

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

The County is associated with the following organizations which are defined as related organizations. Additional financial information concerning the related organizations is presented in Note 21.

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

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

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

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

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

# Muskingum County, Ohio

## Notes to the Basic Financial Statements For the Year Ended December 31, 2022

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### Basis of Presentation

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

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

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

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

### 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:

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2022

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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.

Local Fiscal Recovery Fund - To account for federal revenues from the American Rescue Plan Act of 2021. These revenues were established to respond to the pandemic, its economic effects, and to build a stronger, more equitable economy during the recovery. The monies are restricted to eligible uses identified through the interim final rule.

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

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

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

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

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

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.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2022

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**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.

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.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2022

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#### 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.

Unearned revenue represents amounts under the accrual and modified accrual basis of accounting for which asset recognition criteria have been met, but for which revenue recognition criteria have not yet been met because such amounts have not yet been earned.

**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 assets 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 13 and 14.



## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2022

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In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets 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, OPEB, and leases. 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, 2022, but which were levied to finance year 2023 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. The deferred inflow for leases is related to leases receivable and is being recognized as lease revenue in a systematic and rational manner over the term of the lease. 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, forfeitures, and settlements; intergovernmental; investment earnings/interest; rent; and other revenues. 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 24. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. Deferred inflows of resources related to pension and OPEB plans are reported on the government-wide Statement of Net Position. (see Notes 13 and 14)

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

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

#### Budgetary Process

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

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

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2022

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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.

#### 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 2022, investments were limited to marketable certificates of deposit, money market, United States treasury bills and notes, and federal 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. Investment Earnings/Interest revenue credited to the General Fund during 2022 amounted to (\$2,505,639) which includes (\$2,127,933) 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. Restricted assets in the Enterprise Funds also represents amounts held in trust by the pension and OPEB plans for future benefits.

#### 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.

Loans payable represents a short-term advance to the Land Bank to cover demolition and remediation costs associated with the Mosaic Tile and Munson School projects. The loan will be repaid in full upon the Land Bank's receipt of grant reimbursement from the State of Ohio.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2022

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County recognized \$496,668 in leases receivable at January 1, 2022; however, this entire amount was offset by the deferred inflows related to leases. The County also recognized \$7,702 in leases payable at January 1, 2022, which was offset by the intangible asset, right to use lease – equipment.

GASB 91 clarifies the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.

GASB 92 addresses a variety of topics including reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers and references to nonrecurring fair value measurements of assets or liabilities in authoritative literature. These changes did not impact the County's financial statements.

GASB 97, among other items, requires that a Section 457 plan be classified as either a pension plan or an other employee benefit plan depending on whether the plan meets the definition of a pension plan.

The changes for GASB 87, GASB 91, and GASB 97 were incorporated in the County's 2022 financial statements; however, there was no effect on beginning net position/fund balance.

#### NOTE 4 - BUDGETARY BASIS OF ACCOUNTING

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

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

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

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.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2022

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#### 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, 2022, 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.

#### 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 (except for intangible right-to-use lease assets which are discussed below) 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, certain 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:

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2022

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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.

The County is reporting intangible right to use assets related to leased equipment. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, these intangible assets are being amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset.

#### Compensated Absences

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable the County will compensate the employees for the benefits through paid time off or some other means. The County records a liability for accumulated unused vacation time when earned for all employees with more than one year of service. The liability for vacation benefits is recorded as long-term liabilities, as the balances can be carried for up to three years plus the current year accrual.

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

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.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2022

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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, leases, and long-term loans 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 and Issuance Costs

Bond premiums 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.

On the governmental fund financial statements, governmental fund types recognize bond premiums 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 on debt issuances are shown as other financing sources 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.

#### 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.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2022

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#### 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 2023’s appropriated budget.

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

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

#### 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.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2022

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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, OPOTA-CPT, Miscellaneous Federal Grants, Felony Delinquent Care and Custody, Marriage License, Political Subdivision Housing, Child Support Enforcement Agency, Access Visitation Grant, Homeland Security, Indigent Guardianship, Victims of Crime, Legal Aid Society, Juvenile Detention, Community Corrections, Lodging Excise Tax, and Brandywine Loop Extension 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. Restricted Net Position for Pension and OPEB plans represent the corresponding restricted asset amounts after considering the related deferred outflows and deferred inflows.

#### Leases

The County serves as both lessee and lessor in various noncancellable leases which are accounted for as follows:

**Lessee** At the commencement of a lease, the County initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset. Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

**Lessor** At the commencement of a lease, the County initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.



## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2022

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#### 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, leases, 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.

#### Other Non-Operating Expenses

For 2022, other non-operating expenses in the Governmental Activities – Self-Insurance Workers’ Compensation Internal Service Fund included a repayment back to the County funds that contributed to the fund in prior years. This was done to reduce the cash balance since the program was discontinued in 2015.

#### OneOhio Opioid Settlement Monies

During 2021, Ohio reached an agreement with the three largest distributors of opioids. Although the settlement has been reached, uncertainties remain related to measurement. As a participating subdivision, the County received the first of eighteen distributions in 2022. This distribution of \$45,490 is reflected as fines, forfeitures, and settlements revenue in the OneOhio Special Revenue Fund in the accompanying financial statements.

#### 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 2022, the County did not report any extraordinary or special items.

#### 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 - CHANGES IN ACCOUNTING PRINCIPLES

For 2022, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases* and related guidance from (GASB) Implementation Guide No. 2019-3, *Leases*. The County also implemented GASB Statement No. 91, *Conduit Debt Obligations*; GASB Statement No. 92, *Omnibus 2020*; GASB Statement No. 97, *Certain Component Unit Criteria and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*; and *Implementation Guide No. 2020-1*.

GASB Statement 87 enhances the relevance and consistency of information of the government’s leasing activities. It establishes requirements for lease accounting based on the principle that leases are financings of the right to use an underlying asset. A lessee is required to recognize a lease liability and an intangible right to use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. These changes were incorporated in the County’s 2022 financial statements. The

**Muskingum County, Ohio**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022**

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	Local Fiscal Recovery
GAAP Basis	\$197,626	(\$560,435)	(\$3,148,830)	\$948,642	(\$1,417,650)	\$109
Net Adjustment for						
Revenue Accruals	(131,832)	430,685	22,368	38,236	354	4,513,520
Beginning of the Year:						
Unrecorded Cash/Interest	141,498	0	0	0	99	77
Fair Value Adjustment	614,425	0	0	0	0	0
Segregated Cash	350,885	108,869	0	15,743	4,158	0
Custodial Fund/						
Cash Reallocation	1,223,980	65,808	136,416	153,023	39,446	1,152
Prepaid Items	453,897	49,808	75,890	49,587	47,333	0
End of the Year:						
Unrecorded Cash/Interest	(168,156)	(3,407)	(1,657)	0	(378)	(4,294)
Fair Value Adjustment	3,009,337	0	0	0	0	0
Segregated Cash	(801,018)	(116,633)	0	(13,018)	0	0
Custodial Fund/						
Cash Reallocation	(1,235,456)	(69,062)	(153,668)	(143,415)	(42,427)	(1,186)
Prepaid Items	(374,549)	(33,834)	(51,908)	(38,882)	(38,654)	(109)
Net Adjustment for						
Expenditure Accruals	(28,917)	(22,136)	31,422	51,859	(131,500)	103
Advances In	400,427	0	0	0	0	0
Advances Out	(301,778)	0	0	0	(200,000)	0
Transfers Out	78,472	0	0	0	0	0
Encumbrances	(849,283)	(139,753)	(258,590)	(486,715)	(158,483)	(1,084)
Budget Basis	<u>\$2,579,558</u>	<u>(\$290,090)</u>	<u>(\$3,348,557)</u>	<u>\$575,060</u>	<u>(\$1,897,702)</u>	<u>\$4,508,288</u>

**NOTE 5 - ACCOUNTABILITY**

The following funds had deficit fund balances as of December 31, 2022:

Nonmajor Special Revenue Fund	Deficit Fund Balance
Drug Law Enforcement Fund	\$5,980
Nonmajor Capital Project Fund	
Kennel Building Fund	1,159

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

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2022

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#### NOTE 6 - DEPOSITS AND INVESTMENTS

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

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

Monies held by the County, which are not considered active, are classified as inactive.

Inactive monies may be deposited or invested, with certain limitations, in the following securities provided the County has filed a written investment policy with the Ohio Auditor of State:

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States, or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;
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);

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2022

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8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange either securities or cash, equal value for equal value, within certain limitations;
9. Up to forty percent of the County's average portfolio, if training requirements have been met, in either of the following:
  - a. Commercial paper notes in entities incorporated under the laws of Ohio, or any other State, that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation, which mature within 270 days after purchase, and the investment in commercial paper notes of a single issuer shall not exceed the aggregate five percent of interim monies available for investment at the time of purchase.
  - b. Bankers acceptances of banks that are insured by the federal deposit corporation and that mature not later than 180 days after purchase.
10. Up to fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions doing business under authority granted by the U.S. or any state provided that the notes are rated in the three highest categories by at least two nationally recognized standard rating services at the time of purchase and the notes mature not later than three years after purchase;
11. A current unpaid or delinquent tax line of credit, provided certain conditions are met related to a County land reutilization corporation under ORC Chapter 1724; and,
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, 2022, the County's Starlight School Levy Special Revenue Fund had a cash balance of \$238,705 with MEORC, a jointly governed organization (see Note 20). The money is held by MEORC in a pooled account which is representative of numerous entities and therefore cannot be classified by risk under GASB Statement 40. Any risk associated with the cash and cash equivalents and investments for MEORC as a whole may be obtained from their audit report. To obtain financial information, write to the Mid East Ohio Regional Council, Cathy Henthorn, who serves as Director of Financial Operations, 1 Avalon Road, Mt. Vernon, Ohio 43050.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2022

#### Cash on Hand

At year-end, the County had \$11,198 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, 2022, the County had the following investments. All investments are in an internal investment pool.

Measurement/Investment	Measurement Amount	Maturity	Percent of Total Applicable Investments	Moody's Rating
Fair Value - Level Two Inputs				
Federal Home Loan Mortgage Corporation Bonds	\$8,191,872	05/05/2023-10/27/2025	16.89%	AAA
Federal National Mortgage Association Bonds	1,202,103	08/18/2023	2.48%	AAA
Federal Home Loan Bank Bonds	12,305,264	12/28/2023-10/25/2027	25.38%	AAA
Federal Farm Credit Bank Bonds	8,302,934	12/08/2023-10/21/2025	17.13%	AAA
Federal Agriculture Mortgage Corporation Bonds	896,610	01/15/2026	1.85%	Not rated
US Treasury Notes	10,532,620	03/31/2023-10/15/2026	21.72%	AAA
US Treasury Bills	865,854	06/15/2023-12/28/2023	1.79%	AAA
Marketable Certificates of Deposit	6,177,245	05/15/2023-11/02/2026	12.74%	Not rated
Money Market	8,743	n/a	0.02%	Not rated
<b>Total</b>	<b>\$48,483,245</b>		<b>100.00%</b>	

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, 2022. 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.

# Muskingum County, Ohio

## Notes to the Basic Financial Statements For the Year Ended December 31, 2022

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**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 2022 for real and public utility property taxes represents collections of 2021 taxes.

2022 real property taxes were levied after October 1, 2022, on the assessed value as of January 1, 2022, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2022 real property taxes are collected in and intended to finance 2023.

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. 2022 public utility property taxes which became a lien December 31, 2021, were levied after October 1, 2022, and are collected in 2023 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2022, was \$8.55 per \$1,000 of assessed value.

The assessed values of real and tangible personal property upon which 2022 property tax receipts were based are as follows:

Real Property	\$1,868,712,180
Public Utility Personal Property	502,988,360
Total Assessed Value	<u><u>\$2,371,700,540</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, 2022, and for which there is an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2022 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.

**Muskingum County, Ohio**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022**

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**NOTE 8 - TAX ABATEMENT DISCLOSURES**

As of December 31, 2022, 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.

Below is the information relevant to the disclosure of this program for the year ended December 31, 2022.

Tax Abatement Program	Amount of 2022 Taxes Abated
Enterprise Zone Tax Exemptions Real Property	\$301,376

As of December 31, 2022, the County's property taxes were reduced under two Enterprise Zone Tax Exemption agreements entered into by an overlapping government.

Overlapping Government	Amount of 2022 Taxes Abated
Enterprise Zone Tax Exemptions City of Zanesville	\$32,953

**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.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2022

#### NOTE 10 - RECEIVABLES

Receivables at December 31, 2022, 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, leases, loans, intergovernmental receivables arising from grants, entitlements, and shared revenues, interfund, and special assessments. All receivables except for delinquent property taxes and leases, are expected to be collected within one year.

#### Intergovernmental Receivable

A summary of the principal items of intergovernmental receivables follows:

<u>Governmental Activities</u>	<u>Amount</u>	<u>Governmental Activities (continued)</u>	<u>Amount</u>
Property Tax Allocations	\$672,686	Felony Delinquent Care and Custody Grant	\$78,324
Local Government Subsidies	465,753	Juvenile Title IV-E Reimbursements	3,480
Casino Tax Revenue	586,344	Community Corrections Grant	125,414
Drug Interdiction Grant	13,147	Emergency Management Grant	29,191
Homeland Security Grants	50,336	Highway Grants	428,339
Public Defender Reimbursements	301,238	Children Services Grants and Subsidies	1,087,543
Bullet Proof Vest Grant	2,755	Public Assistance Grants and Subsidies	291,458
Victims of Criminal Account Grant	33,647	Child Support Enforcement Grants and Subsidies	145,051
MVL and Gasoline Tax Distributions	3,306,238	Starlight School Levy Grants and Subsidies	517,909
Community Development Block Grants	298,548	Juvenile Court Lunch/Breakfast Program	4,047
JEDD Income Tax Sharing	172,998	Miscellaneous Intergovernmental Receivables	70,859
Detention Reimbursements	58,097	FEMA Reimbursements	257,954
		Total Intergovernmental Receivables	<u>\$9,001,356</u>

#### Accounts Receivable

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, and a portion of the interfund receivables.

#### Property Taxes Receivable

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 \$1,989,417 may not be collected within one year.

#### Payment in Lieu of Taxes Receivable

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



**Muskingum County, Ohio**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022**

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 Assessment Receivable

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 \$59,152. The County has \$6,780 in delinquent special assessments at December 31, 2022.

Leases Receivable

The County is reporting leases receivable of \$318,181 in the General Fund and \$243,328 in the Water Enterprise Fund, respectively, at December 31, 2022. These amounts represent the discounted future lease payments. This discount is being amortized using the interest method. For 2022, the County reported lease revenue of \$62,570 and interest revenue of \$6,645 in the General Fund and reported lease revenue of \$18,473 and interest revenue of \$6,020 in the Water Enterprise Fund related to lease payments received. A description of the County’s leasing arrangements is as follows:

Company	Lease Commencement Date	Years	Lease Ending Date	Payment Method
Muskingum Valley Educational Service Center	2021	15	2035	Annual
USDA - Natural Resources Conservation Services	2022	3	2024	Monthly
USDA - Farm Service Agency	2022	3	2024	Monthly
T-Mobile	2007	25	2032	Monthly

A summary of future lease amounts receivable is as follows:

Year	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2023	\$63,621	\$5,593	\$19,659	\$5,568
2024	64,690	4,524	20,897	5,088
2025	15,603	3,798	22,186	4,578
2026	15,915	3,485	23,531	4,036
2027	16,234	3,167	24,932	3,462
2028-2032	86,169	10,833	132,123	7,536
2033-2035	55,949	2,253	0	0
Total	<u>\$318,181</u>	<u>\$33,653</u>	<u>\$243,328</u>	<u>\$30,268</u>

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2022

#### NOTE 11 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2022, was as follows:

	Restated Balance December 31, 2021	Additions	Reductions	Balance December 31, 2022
<b><u>Governmental Activities</u></b>				
Non-Depreciable Capital Assets:				
Land	\$6,726,739	\$30,303	(\$35,128)	\$6,721,914
Land Improvements	34,179,643	1,166,100	(46,338)	35,299,405
Construction in Progress	527,611	2,837,956	0	3,365,567
Total Non-Depreciable Capital Assets	<u>41,433,993</u>	<u>4,034,359</u>	<u>(81,466)</u>	<u>45,386,886</u>
Depreciable Capital Assets:				
Land Improvements	1,862,681	92,787	(24,193)	1,931,275
Buildings	49,587,379	1,029,385	(1,048,902)	49,567,862
Machinery, Equipment, Furniture and Fixtures	9,019,144	603,134	(529,864)	9,092,414
Intangible Right to Use Lease - Equipment**	7,702	0	0	7,702
Vehicles	10,025,106	715,442	(510,621)	10,229,927
Infrastructure	75,954,708	4,922,412	(2,108,298)	78,768,822
Total Depreciable Capital Assets	<u>146,456,720</u>	<u>7,363,160</u>	<u>(4,221,878)</u>	<u>149,598,002</u>
Accumulated Depreciation/Amortization:				
Land Improvements	(134,725)	(12,389)	16,884	(130,230)
Buildings	(18,114,736)	(994,710)	406,558	(18,702,888)
Machinery, Equipment, Furniture and Fixtures	(6,405,547)	(388,113)	524,179	(6,269,481)
Intangible Right to Use Lease - Equipment**	0	(2,852)	0	(2,852)
Vehicles	(6,292,315)	(636,248)	487,313	(6,441,250)
Infrastructure	(25,063,155)	(2,756,558)	1,954,000	(25,865,713)
Total Accumulated Depreciation/Amortization	<u>(56,010,478)</u>	<u>(4,790,870) *</u>	<u>3,388,934</u>	<u>(57,412,414)</u>
Total Depreciable Capital Assets, Net	<u>90,446,242</u>	<u>2,572,290</u>	<u>(832,944)</u>	<u>92,185,588</u>
Governmental Capital Assets, Net	<u>\$131,880,235</u>	<u>\$6,606,649</u>	<u>(\$914,410)</u>	<u>\$137,572,474</u>

The value of all right to use lease assets at the end of 2022 was \$7,702, with an accumulated amortization of \$2,852.

During 2022, the County received capital contributions valued at \$208,282 from donations from other governments.

In May 2022, the County experienced extensive hail damage. As a result of the hail damage several of the County buildings roofs and rooftop HVAC units were damaged. The County received an insurance reimbursement in the amount of \$563,156. The insurance reimbursement was offset to building and machinery, equipment, furniture and fixtures capital asset improvement additions and reductions.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2022

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

General Government:	
Legislative and Executive	\$283,620
Judicial	175,282
Public Safety	604,173
Public Works	3,148,541
Health	53,807
Human Services	525,447
Total Depreciation Expense	\$4,790,870

\*\*Of the current year depreciation total of \$4,790,870, \$2,852 is presented as a general government expense on the Statement of Activities related to the County's intangible asset of a copier which is included as an Intangible Right to Use Lease. With the implementation of Governmental Accounting Standards Board Statement No. 87, *Leases*, a lease meeting the criteria of this statement requires the lessee to recognize the lease liability and an intangible right to use asset.

	Balance December 31, 2021	Additions	Reductions	Balance December 31, 2022
<b><u>Business - Type Activities</u></b>				
Non-Depreciable Capital Assets:				
Land	\$212,844	\$0	\$0	\$212,844
Construction in Progress	1,191,116	3,813,020	(4,054,789)	949,347
Total Non-Depreciable Capital Assets	1,403,960	3,813,020	(4,054,789)	1,162,191
Depreciable Capital Assets:				
Buildings	2,160,203	14,803	(6,000)	2,169,006
Machinery, Equipment, Furniture and Fixtures	1,778,646	55,013	(47,245)	1,786,414
Vehicles	1,841,537	102,184	(30,903)	1,912,818
Infrastructure	138,059,390	4,506,190	(118,148)	142,447,432
Total Depreciable Capital Assets	143,839,776	4,678,190	(202,296)	148,315,670
Accumulated Depreciation:				
Buildings	(663,438)	(52,275)	3,257	(712,456)
Machinery, Equipment, Furniture and Fixtures	(1,011,952)	(116,208)	46,114	(1,082,046)
Vehicles	(953,043)	(130,847)	30,903	(1,052,987)
Infrastructure	(53,784,371)	(3,481,812)	56,210	(57,209,973)
Total Accumulated Depreciation	(56,412,804)	(3,781,142) *	136,484	(60,057,462)
Total Depreciable Capital Assets, Net	87,426,972	897,048	(65,812)	88,258,208
Business - Type Activities Capital Assets, Net	\$88,830,932	\$4,710,068	(\$4,120,601)	\$89,420,399

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

Included in additions and deletions in the above table is a reclass of construction in progress in the amount of \$4,054,789 to infrastructure as a result of completion of sewer and water projects.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2022

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#### NOTE 12 - RISK MANAGEMENT

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

Coverage is as follows:

Property:

Direct Physical Loss or Damage	\$192,865,436 total covered value
Collapse	Replacement Value
Equipment Breakdown	\$100,000,000

Time Element:

Gross Earnings/Extra Expense	\$2,500,000 each occurrence
Contingent Business Interruption	\$100,000 each occurrence

Crime:

Crime	\$1,000,000
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Liability:

General Liability	\$1,000,000 each occurrence
Law Enforcement Liability	\$1,000,000 each occurrence
Automobile Liability	\$1,000,000 each occurrence
Errors and Omissions Liability	\$1,000,000 each occurrence
	\$1,000,000 annual aggregate
	\$100,000 back wages
Ohio Stop Gap Employers' Liability	\$1,000,000 each occurrence
Employee Benefits Liability	\$1,000,000 each occurrence
Privacy and Security Liability	\$1,000,000 each occurrence
	\$1,000,000 annual aggregate
Attorney Disciplinary Proceedings	\$25,000 each occurrence
	\$25,000 annual aggregate
Declaratory Injunctive or	\$25,000 each occurrence
Equitable Relief	\$25,000 annual aggregate
Excess Liability	\$7,000,000 each occurrence
	\$7,000,000 annual aggregate
Uninsured/Underinsured Motorists	\$250,000 limit
Law Enforcement and Therapy Canines	\$80,000 limit

The deductibles on the above coverage for each occurrence range from \$2,500 to \$5,000.

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

The County maintains a limited risk health insurance program for employees through 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

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2022

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 \$160,000 and aggregate annual claims in excess of \$9,773,995.

The claims liability of the Self-Insurance Health Internal Service Fund of \$891,177 is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Amounts reported were provided by the County's third party administrators.

Changes in the funds' claims liability for 2021 and 2022 were:

Self Insurance Health Fund	Balance at Beginning of Year	Current Year Claims	Claims Payments	Balance at End of Year
2021	\$953,104	\$7,999,173	\$7,906,096	\$1,046,181
2022	1,046,181	7,025,636 (1)	7,180,640	891,177
			\$7,196,913	
			(171,277)	
			<u>\$7,025,636</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, 2022, 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 2021 and 2022 were:

Self-Insurance Workers' Compensation Fund	Balance at Beginning of Year	Change in Estimate	Current Year Claims	Claims Payments	Balance at End of Year
2021	\$6,954	\$0	\$5,530	\$5,492	\$6,992
2022	6,992	0	0	3,772	3,220

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2022

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The County participates in the workers' compensation program provided by the State of Ohio. For 2022, the County participated in the County Commissioners Association of Ohio (CCAO) Workers' Compensation Group Retrospective Rating Program (Program), an insurance purchasing pool. (See Note 22) The Program is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The participating counties continue to pay for their own individual premiums and have the opportunity to receive retrospective premium adjustments based upon the combined performance of the group. Depending upon that performance, the participating employers can receive either a premium refund or assessment. Employers will pay experience - or base rated premium under the same terms as if they were not in a retro group. The total premium for the entire group is the standard premium of the group. The standard premium serves as the benchmark that is adjusted up and down retroactively. In order to allocate the savings derived by formation of the Program, the Program's executive committee annually calculates the group-retrospective premium based on developed incurred claim losses for the whole group. The new premium is compared to the standard premium. If the retrospective premium is lower than the standard premium, a refund will be distributed to the employers of the group. If the retrospective premium is higher, an assessment will be charged to each participant.

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

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

#### NOTE 13 - DEFINED BENEFIT PENSION PLANS

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

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

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

The net pension/OPEB liability (asset) 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) calculations are 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.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2022

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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*. The remainder of this note includes the required pension disclosures. See Note 14 for the required OPEB disclosures.

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

Plan Description – County employees, other than certified teachers, participate in the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple employer public employee retirement system which 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, law enforcement and public safety divisions exist 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 Annual Comprehensive Financial Report referenced above for additional information, including requirements for reduced and unreduced benefits):

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2022

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
<b>State and Local</b>	<b>State and Local</b>	<b>State and Local</b>
<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
<b>Traditional Plan Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<b>Traditional Plan Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<b>Traditional Plan Formula:</b> 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
<b>Combined Plan Formula:</b> 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	<b>Combined Plan Formula:</b> 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	<b>Combined Plan Formula:</b> 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35
<b>Public Safety</b>	<b>Public Safety</b>	<b>Public Safety</b>
<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 52 with 25 years of service credit or Age 56 with 15 years of service credit
<b>Law Enforcement</b>	<b>Law Enforcement</b>	<b>Law Enforcement</b>
<b>Age and Service Requirements:</b> Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
<b>Public Safety and Law Enforcement</b>	<b>Public Safety and Law Enforcement</b>	<b>Public Safety and Law Enforcement</b>
<b>Traditional Plan Formula:</b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	<b>Traditional Plan Formula:</b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	<b>Traditional Plan Formula:</b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

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

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The amount of a member's pension benefit vests upon receipt of the initial benefit payment. The options for Public Safety and Law Enforcement permit early retirement under qualifying circumstances as early as age 48 with a reduced benefit.

When a traditional plan benefit recipient has received benefits for 12 months, the member is eligible 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 on or after January 7, 2013, beginning in calendar year 2019, the adjustment is based on the average percentage increase in the Consumer Price Index, capped at 3 percent.



## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2022

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 and will continue to be administered by OPERS), 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. When members choose to annuitize their defined contribution benefit, the annuitized portion of the benefit is reclassified to a defined benefit.

Effective January 1, 2022, the Combined Plan is no longer available for member selection.

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

	State and Local	Public Safety	Law Enforcement
<b>2022 Statutory Maximum Contribution Rates</b>			
Employer	14.0 %	18.1 %	18.1 %
Employee *	10.0 %	**	***
<b>2022 Actual Contribution Rates</b>			
Employer:			
Pension ****	14.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits *****	0.0	0.0	0.0
Total Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	12.0 %	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 and has no maximum rate established by ORC.

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

\*\*\*\*\* 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.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2022

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

For 2022, the County's contractually required contribution was \$5,270,319 for the traditional plan, \$105,956 for the combined plan, and \$118,314 for the member-directed plan. Of these amounts, \$595,978 is reported as an intergovernmental payable for the traditional plan, \$9,963 for the combined plan, and \$9,963 for the member-directed plan.

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

Plan Description – County licensed teachers and other faculty members participate in STRS Ohio, a cost-sharing multiple employer public employee retirement system administered by STRS. STRS provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS issues a stand-alone financial report that includes financial statements, required supplementary information, and detailed information about STRS' fiduciary net position. That report can be obtained by writing to STRS, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Web site at [www.strsoh.org](http://www.strsoh.org).

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan, and a Combined Plan. Benefits are established by Ohio Revised Code Chapter 3307.

The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. In April 2017, the Retirement Board made the decision to reduce COLA granted on or after July 1, 2017, to 0 percent upon a determination by its actuary that it was necessary 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. Effective July 1, 2022, an ad-hoc COLA of 3 percent of the base benefit was granted to eligible benefit recipients to begin on the anniversary of their retirement benefit in fiscal year 2023 as long as they retired prior to July 1, 2018. Eligibility changes will be phased in until August 1, 2023, 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.

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 regardless of 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

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2022

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 on or after July 1, 2013, must have at least ten years of qualifying service credit that apply for disability benefits. Members in the DC Plan who become disabled are entitled only to their account balance. 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 2022 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2022, the full employer contribution was allocated to pension.

The County's contractually required contribution to STRS was \$71,686 for 2022. Of this amount, \$2,513 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, 2021, and the net pension liability for STRS was measured as of June 30, 2022. 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. Following is information related to the proportionate share and pension expense:

	<u>Traditional Plan</u>	<u>Combined Plan</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net Pension Liability/Asset:				
Current Measurement Date	0.235163000%	0.150512000%	0.003982480%	
Prior Measurement Date	<u>0.235696000%</u>	<u>0.122567000%</u>	<u>0.004193362%</u>	
Change in Proportionate Share	<u>-0.000533000%</u>	<u>0.027945000%</u>	<u>-0.000210882%</u>	
Proportionate Share of the:				
Net Pension Liability	\$20,460,132	\$0	\$885,310	\$21,345,442
Net Pension Asset	0	593,025	0	593,025
Pension Expense	(2,771,354)	(24,382)	10,674	(2,785,062)

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2022

2022 pension expense for the member-directed defined contribution plan was \$118,314. The aggregate pension expense for all pension plans was a negative \$2,666,748 for 2022.

At December 31, 2022, 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
<b>Deferred Outflows of Resources</b>				
Differences between expected and actual experience	\$1,043,028	\$3,679	\$11,333	\$1,058,040
Changes of assumptions	2,558,518	29,801	105,945	2,694,264
Net difference between projected and actual earnings on pension plan investments	0	0	30,807	30,807
Changes in proportion and differences between County contributions and proportionate share of contributions	380,110	26,679	0	406,789
County contributions subsequent to the measurement date	<u>5,270,319</u>	<u>105,956</u>	<u>38,291</u>	<u>5,414,566</u>
Total Deferred Outflows of Resources	<u><u>\$9,251,975</u></u>	<u><u>\$166,115</u></u>	<u><u>\$186,376</u></u>	<u><u>\$9,604,466</u></u>
<b>Deferred Inflows of Resources</b>				
Differences between expected and actual experience	\$448,740	\$66,328	\$3,387	\$518,455
Changes of assumptions	0	0	79,746	79,746
Net difference between projected and actual earnings on pension plan investments	24,336,584	127,136	0	24,463,720
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>65,955</u>	<u>53,490</u>	<u>212,495</u>	<u>331,940</u>
Total Deferred Inflows of Resources	<u><u>\$24,851,279</u></u>	<u><u>\$246,954</u></u>	<u><u>\$295,628</u></u>	<u><u>\$25,393,861</u></u>

\$5,414,566 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 2023. 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, 2022

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Year Ending December 31:				
2023	(\$2,885,733)	(\$41,400)	(\$75,082)	(\$3,002,215)
2024	(8,389,990)	(56,304)	(76,620)	(8,522,914)
2025	(5,722,515)	(37,768)	(85,626)	(5,845,909)
2026	(3,871,385)	(28,553)	89,785	(3,810,153)
2027	0	(5,901)	0	(5,901)
Thereafter	0	(16,869)	0	(16,869)
Total	(\$20,869,623)	(\$186,795)	(\$147,543)	(\$21,203,961)

#### Actuarial Assumptions - OPERS

Actuarial valuations of an ongoing plan involve estimates of the value 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, 2021, using the following key actuarial assumptions and methods applied to all periods included in the measurement in accordance with the requirements of GASB 67. In 2021, the Board's actuarial consultants conducted an experience study for the period 2016 through 2020, comparing assumptions to actual results. The experience study incorporates both a historical review and forward-looking projections to determine the appropriate set of assumptions to keep the plan on a path toward full funding. Information from this study led to changes in both demographic and economic assumptions, with the most notable being a reduction in the actuarially assumed rate of return from 7.2 percent down to 6.9 percent, for the defined benefit investments. Key actuarial assumptions and methods used in the latest actuarial valuation, prepared as of December 31, 2021, reflecting experience study results, are presented below:

	OPERS Traditional Plan	OPERS Combined Plan
Wage Inflation	2.75 percent	2.75 percent
Future Salary Increases, including inflation	2.75 to 10.75 percent including wage inflation	2.75 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3.0 percent, simple	3.0 percent, simple
Post-January 7, 2013 Retirees	3.0 percent, simple through 2022, then 2.05 percent, simple	3.0 percent, simple through 2022, then 2.05 percent, simple
Investment Rate of Return	6.9 percent	6.9 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

Key actuarial assumptions and methods used in the prior actuarial valuation, prepared as of December 31, 2020, are presented below:

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2022

	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	3.0 percent, simple	3.0 percent, simple
Post-January 7, 2013 Retirees	0.5 percent, simple through 2021, then 2.15 percent, simple	0.5 percent, simple through 2021, then 2.15 percent, simple
Investment Rate of Return	7.2 percent	7.2 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

For 2021, pre-retirement mortality rates are based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all these tables.

For 2020, 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 the above-described tables.

The most recent experience study was completed for the five-year period ended December 31, 2020.

During 2021, 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 15.3 percent for 2021.

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

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2022

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 geometric rates of return were provided by the Board's investment consultant.

For each major class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2021, these best estimates are summarized below:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	24.00%	1.03%
Domestic Equities	21.00	3.78
Real Estate	11.00	3.66
Private Equity	12.00	7.43
International Equities	23.00	4.88
Risk Parity	5.00	2.92
Other investments	4.00	2.85
Total	100.00%	4.21%

**Discount Rate** The discount rate used to measure the total pension liability for the current year was 6.9 percent for the traditional plan and the combined plan. The discount rate for the prior year was 7.2 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the 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.

**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 6.9 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 (5.9 percent) or one-percentage-point higher (7.9 percent) than the current rate:

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
<b>County's proportionate share of the net pension liability (asset)</b>			
OPERS Traditional Plan	\$53,944,041	\$20,460,132	(\$7,402,931)
OPERS Combined Plan	(442,505)	(593,025)	(710,417)

Muskingum County, Ohio

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022

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**Actuarial Assumptions - STRS**

Key methods and assumptions used in the June 30, 2022, actuarial valuation are presented below:

	<u>June 30, 2022</u>
Inflation	2.50 percent
Salary increases	From 2.5 percent to 12.5 percent based on age
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation
Discount Rate of Return	7.00 percent
Payroll Increases	3.00 percent
Cost-of-Living Adjustments (COLA)	0.0 percent, effective July 1, 2017

For 2022, post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110 percent for males, projected forward generationally using mortality improvement scale MP-2020. Pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95 percent for females, projected forward generationally using mortality improvement scale MP-2020. Post-retirement disabled mortality rates are based on Pub-2010 Teachers Disable Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

For 2021, post-retirement disabled mortality rates are based on Pub-2010 Teachers Disable Annuitant Table projected forward generationally using mortality improvement scale MP-2020. Post-retirement 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. 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 June 30, 2022, valuation are based on the results of an actuarial experience study for the period July 1, 2015, through June 30, 2021. An actuarial experience study is done on a quinquennial basis.

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, 2022**

Asset Class	Target Allocation *	Long-Term Expected Rate of Return **
Domestic Equity	26.00%	6.60%
International Equity	22.00	6.80
Alternatives	19.00	7.38
Fixed Income	22.00	1.75
Real Estate	10.00	5.75
Liquidity Reserves	1.00	1.00
Total	100.00%	

\* Target allocation percentage is effective July 1, 2022.

Target weights were phased in over a 3 month period concluding on October 1, 2022

\*\* 10 year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25 percent, and is net of 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 7.00 percent as of June 30, 2022. 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, 2022. Therefore, the long-term expected rate of return on pension plan investments of 7.00 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2022.

**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 7.00 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 (6.00 percent) or one-percentage-point higher (8.00 percent) than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's proportionate share of the net pension liability	\$1,337,382	\$885,310	\$502,998

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2022

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#### NOTE 14 - DEFINED BENEFIT OPEB PLANS

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

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

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

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement (HRA) to qualifying benefit recipients of both the traditional pension and the combined plans. Currently, Medicare-eligible retirees are able to select medical and prescription drug plans from a range of options and may elect optional vision and dental plans. Retirees and eligible dependents enrolled in Medicare Parts A and B have the option to enroll in a Medicare supplemental plan with the assistance of the OPERS Medicare Connector. The OPERS Medicare Connector is a relationship with a vendor selected by OPERS to assist retirees, spouses and dependents with selecting a medical and pharmacy plan. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are deposited into an HRA. For non-Medicare retirees and eligible dependents, OPERS sponsors medical and prescription coverage through a professionally managed self-insured plan. An allowance to offset a portion of the monthly premium is offered to retirees and eligible dependents. The allowance is based on the retiree's years of service and age when they first enrolled in OPERS coverage.

OPERS provides a monthly allowance for health care coverage for eligible retirees and their eligible dependents. The base allowance is determined by OPERS. For those retiring on or after January 1, 2015, the allowance has been determined by applying a percentage to the base allowance. The percentage applied is based on years of qualifying service credit and age when the retiree first enrolled in OPERS health care. Monthly allowances range between 51 percent and 90 percent of the base allowance. Those who retired prior to January 1, 2015, will have an allowance of at least 75 percent of the base allowance.

The health care 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 separation, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

Effective January 1, 2022, OPERS discontinued the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses.

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. Members in Group A are eligible for coverage at any age with 30 or more years of qualifying service. Members in Group B are eligible at any age with 32 years of qualifying service, or at age 52 with 31 years of qualifying service. Members in Group C are eligible for coverage with 32 years of qualifying service and a minimum age of 55. Current retirees eligible (or who became eligible prior to January 1, 2022) to participate in the OPERS health care program will continue to be eligible after

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2022

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January 1, 2022. Eligibility requirements change for those retiring after January 1, 2022, with differing eligibility requirements for Medicare retirees and non-Medicare retirees. 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' Annual Comprehensive Financial 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 2022, 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 2022, 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 2022 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 \$33,804 for 2022. Of this amount, \$2,847 is reported as an intergovernmental payable.

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

Plan Description – The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Health care premiums will be reduced by a Medicare Part B premium credit beginning in 2023. The Plan is included in the report of STRS which can be obtained by visiting [www.strsoh.org](http://www.strsoh.org) or by calling (888) 227-7877.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2022

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, 2022, 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 asset and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2020, rolled forward to the measurement date of December 31, 2021, 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 asset was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB asset was determined by an independent actuarial valuation as of that date. The County's proportion of the net OPEB asset was based on the County's share of contributions to the respective retirement systems relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	OPERS	STRS	Total
Proportion of the Net OPEB Liability/Asset:			
Current Measurement Date	0.227618000%	0.003982480%	
Prior Measurement Date	0.227436000%	0.004193362%	
Change in Proportionate Share	0.000182000%	-0.000210882%	
Proportionate Share of the Net OPEB Asset	\$7,129,343	\$103,119	\$7,232,462
OPEB Expense	5,717,452	21,158	5,738,610

At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

**Muskingum County, Ohio**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022**

	OPERS	STRS	Total
<b>Deferred Outflows of Resources</b>			
Differences between expected and actual experience	\$0	\$1,495	\$1,495
Changes of assumptions	0	4,392	4,392
Net difference between projected and actual earnings on OPEB plan investments	0	1,795	1,795
Changes in proportionate Share and difference between County contributions and proportionate share of contributions	257,293	165	257,458
County contributions subsequent to the measurement date	33,804	0	33,804
Total Deferred Outflows of Resources	\$291,097	\$7,847	\$298,944
<b>Deferred Inflows of Resources</b>			
Differences between expected and actual experience	\$1,081,413	\$15,486	\$1,096,899
Changes of assumptions	2,885,878	73,122	2,959,000
Net difference between projected and actual earnings on OPEB plan investments	3,398,769	0	3,398,769
Changes in Proportionate Share and Difference between County contributions and proportionate share of contributions	0	5,611	5,611
Total Deferred Inflows of Resources	\$7,366,060	\$94,219	\$7,460,279

\$33,804 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as an increase to the net OPEB asset in the year ending December 31, 2023.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	OPERS	STRS	Total
Fiscal Year Ending December 31:			
2023	(\$4,299,267)	(\$26,227)	(\$4,325,494)
2024	(1,578,770)	(25,866)	(1,604,636)
2025	(742,613)	(11,276)	(753,889)
2026	(488,117)	(4,743)	(492,860)
2027	0	(6,099)	(6,099)
Thereafter	0	(12,161)	(12,161)
Total	(\$7,108,767)	(\$86,372)	(\$7,195,139)

**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

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2022

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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 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. In 2021, the Board's actuarial consultants conducted an experience study for the period 2016 through 2020, comparing historical assumptions to actual results. The experience study incorporates both a historical review and forward-looking projections to determine the appropriate set of assumptions to keep the plan on a path toward full funding. Information from this study led to changes in both demographic and economic assumptions. The actuarial valuation used for 2021 compared to those used for 2020 are as follows:

	<u>December 31, 2021</u>	<u>December 31, 2020</u>
Wage Inflation	2.75 percent	3.25 percent
Projected Salary Increases,	2.75 to 10.75 percent	3.25 to 10.75 percent
	including wage inflation	including wage inflation
Single Discount Rate	6.00 percent	6.00 percent
Investment Rate of Return	6.00 percent	6.00 percent
Municipal Bond Rate	1.84 percent	2.00 percent
Health Care Cost Trend Rate	5.5 percent, initial	8.5 percent, initial
	3.50 percent, ultimate in 2034	3.50 percent, ultimate in 2035
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

For 2021, pre-retirement mortality rates are based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all these tables.

For 2020, 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 the above-described tables.

The most recent experience study was completed for the five-year period ended December 31, 2020.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2022

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During 2021, 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 14.3 percent for 2021.

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 rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2021, these best estimates are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Geometric)</u>
Fixed Income	34.00%	0.91%
Domestic Equities	25.00	3.78
Real Estate Investment Trust	7.00	3.71
International Equities	25.00	4.88
Risk Parity	2.00	2.92
Other investments	7.00	1.93
Total	<u>100.00%</u>	<u>3.45%</u>

**Discount Rate** A single discount rate of 6.0 percent was used to measure the OPEB liability on the measurement date of December 31, 2021. 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 1.84 percent (Fidelity Index's "20-Year Municipal GO AA Index"). 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

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2022

health care costs through 2121. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2121, the duration of the projection period through which projected health care payments are fully funded.

***Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount Rate*** The following table presents the County's proportionate share of the net OPEB asset calculated using the single discount rate of 6.00 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 (5.00 percent) or one-percentage-point higher (7.00 percent) than the current rate:

	1% Decrease (5.00%)	Current Discount Rate (6.00%)	1% Increase (7.00%)
County's proportionate share of the net OPEB asset	\$4,192,724	\$7,129,343	\$9,566,785

***Sensitivity of the County's Proportionate Share of the Net OPEB Asset 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 asset calculated using the assumed trend rates, and the expected net OPEB asset 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 2022 is 5.50 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 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.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB asset	\$7,206,386	\$7,129,343	\$7,037,949

#### **Actuarial Assumptions – STRS**

Key methods and assumptions used in the June 30, 2022, actuarial valuation are presented below:



## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2022

	June 30, 2022	June 30, 2021
Projected salary increases	Varies by service from 2.5 percent to 8.5 percent	Varies by age from 2.5 percent to 12.50 percent
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation	7.00 percent, net of investment expenses, including inflation
Payroll Increases	3 percent	3 percent
Discount Rate of Return	7.00 percent	7.00 percent
Health Care Cost Trends		
Medical		
Pre-Medicare	7.50 percent initial 3.94 percent ultimate	5.00 percent initial 4 percent ultimate
Medicare	-68.78 percent initial 3.94 percent ultimate	-16.18 percent initial 4 percent ultimate
Prescription Drug		
Pre-Medicare	9.00 percent initial 3.94 percent ultimate	6.50 percent initial 4 percent ultimate
Medicare	-5.47 percent initial 3.94 percent ultimate	29.98 percent initial 4 percent ultimate

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

For 2022, healthy retirees post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110 percent for males, projected forward generationally using mortality improvement scale MP-2020; pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95 percent for females, projected forward generationally using mortality improvement scale MP-2020. For disabled retirees, mortality rates are based on the Pub-2010 Teachers Disabled Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

For 2021, 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, 2022, valuation are based on the results of an actuarial experience study for the period July 1, 2015 through June 30, 2021. An actuarial experience study is done on a quinquennial basis.

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:

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

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2022

**Discount Rate** The discount rate used to measure the total OPEB liability was 7.00 percent as of June 30, 2022. The projection of cash flows used to determine the discount rate assumed 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, 2022. Therefore, the long-term expected rate of return on health care plan investments of 7.00 percent was applied to all periods of projected health care costs to determine the total OPEB liability as of June 30, 2022.

**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, 2022, calculated using the current period discount rate assumption of 7.00 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 (6.00 percent) or one percentage point higher (8.00 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 (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's proportionate share of the net OPEB asset	\$95,331	\$103,119	\$109,791
	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB asset	\$106,960	\$103,119	\$98,272

#### NOTE 15 - OTHER EMPLOYEE BENEFITS

##### Compensated Absences

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

##### Insurance Options

In addition to the health and dental insurance offered through the County's health insurance internal service fund, the County offers life insurance coverage through Northwestern Mutual 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 or \$20,000 for employees over the age of 65. The County pays a portion of the vision insurance premium.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2022

#### NOTE 16 - 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:

Governmental Funds		Proprietary Funds	
General Fund	\$849,283	Sewer	\$531,297
Public Assistance	139,753	Water	602,774
Starlight School Levy	258,590	Internal Service Funds	7,410,983
Children Services Levy	486,715	Total Proprietary Funds	8,545,054
Motor Vehicle and Gasoline Tax	158,483		
Local Fiscal Recovery	1,084	Total All Funds	\$12,337,690
Other Governmental Funds	1,898,728		
Total Governmental Funds	\$3,792,636		

##### Contractual Commitments

As of December 31, 2022, the County had contractual purchase commitments for the following projects:

Project	Fund	Purchase Commitment	Amount Paid as of 12/31/2022	Amount Remaining on Contract
2024 Revaluation Appraisal Services	Real Estate Assessment	\$345,550	\$37,320	\$308,230
2024 Sexennial Reappraisal Services	Real Estate Assessment	923,800	151,518	772,282
Gaysport Bridge	Highway Capital Projects	2,502,362	2,493,819	8,543
Okey Road Bridge	Highway Capital Projects	686,568	686,568	0
Licking View Sanitary Sewer	Sewer Enterprise	61,065	61,065	0
Weber Force Main Sewer	Sewer Enterprise	65,313	65,313	0
Twin Hills Drive Water Main Extension	Water Enterprise	853,819	682,328	171,491
The Wilds Water Main Extension	Water Enterprise	74,539	56,716	17,823
Miscellaneous Water Projects	Water Enterprise	83,925	83,925	0
Total		\$5,596,941	\$4,318,572	\$1,278,369

With the exception of the Gaysport and Okey Road bridge projects, all projects are encumbered by the County. Some contractual commitments have no contract remaining at the end of the year; however, these contracts are part of on-going projects of the County and included in the construction in progress balances in the capital assets note. See Note 11. For the Gaysport bridge project the only amount encumbered at December 31, 2022 was the local share of the right of way acquisition services. All other amounts are expensed by the County when they are incurred by the Ohio Department of Transportation. Gaysport bridge project will take several years to complete.

# Muskingum County, Ohio

## Notes to the Basic Financial Statements For the Year Ended December 31, 2022

### NOTE 17 - LONG-TERM OBLIGATIONS

Changes in the County's long-term obligations during 2022 consist of the following:

<u>Governmental Activities</u>	Restated Outstanding 12/31/2021	Additions	Deletions	Outstanding 12/31/2022	Amounts Due Within One Year
<b>General Obligation Bonds:</b>					
2012 2%-3% Various Purpose County					
Facilities Refunding Serial Bonds - \$1,655,000	\$185,000	\$0	\$185,000	\$0	\$0
Bond Premium	7,196	0	7,196	0	0
2016 1%-4% Various Purpose Refunding Serial Bonds - \$560,000	310,000	0	55,000	255,000	60,000
Bond Premium	25,191	0	5,039	20,152	0
Subtotal General Obligation Bonds	<u>527,387</u>	<u>0</u>	<u>252,235</u>	<u>275,152</u>	<u>60,000</u>
<b>From Direct Placement:</b>					
2013 2.990% Job and Family Services Building					
Improvement Bonds - \$200,000	95,880	0	14,830	81,050	15,270
2019 1.64% Various Purpose Refunding Term Bonds - \$701,900	573,500	0	69,800	503,700	68,400
Subtotal General Obligation Bonds from Direct Placement	<u>669,380</u>	<u>0</u>	<u>84,630</u>	<u>584,750</u>	<u>83,670</u>
Total General Obligation Bonds	<u>1,196,767</u>	<u>0</u>	<u>336,865</u>	<u>859,902</u>	<u>143,670</u>
<b>Special Assessment Debt with Governmental Commitment:</b>					
2012 2%-3% Various Purpose County Facilities					
Refunding Serial Bonds - \$130,000	15,000	0	15,000	0	0
Bond Premium	574	0	574	0	0
2013 2%-3% Various Purpose Refunding Serial Bonds - \$38,400	12,000	0	3,100	8,900	3,000
2013 4% Various Purpose Refunding Term Bonds - \$8,200	8,200	0	0	8,200	0
Bond Premium	549	0	78	471	0
Subtotal Special Assessment Bonds	<u>36,323</u>	<u>0</u>	<u>18,752</u>	<u>17,571</u>	<u>3,000</u>
2008 4.21% Rose Hill Road Area Waterline Special Assessment					
OWDA from Direct Borrowing - \$172,042	127,225	0	4,846	122,379	5,052
Total Special Assessment Debt	<u>163,548</u>	<u>0</u>	<u>23,598</u>	<u>139,950</u>	<u>8,052</u>
<b>OWDA Loans from Direct Borrowings:</b>					
2021 - 0% Home Sewage Treatment System - \$86,776	0	86,776	86,776	0	0
<b>OPWC State Capital Improvement Loans from Direct Borrowings:</b>					
2014 - 0% Bridge Replacement Project - \$464,083	379,002	0	15,469	363,533	15,470
2018 - 0% Road and Bridge Improvements - \$300,682	285,648	0	10,023	275,625	10,023
2019 - 0% County Road Resurfacing - \$100,000	60,000	0	20,000	40,000	20,000
2020 - 0% County Road Resurfacing - \$91,277	82,149	0	18,255	63,894	18,255
2021 - 0% County Road Resurfacing - \$100,000	100,000	0	10,000	90,000	20,000
2022 - 0% County Road Resurfacing - \$400,000	0	400,000	0	400,000	40,000
Total OPWC Loans from Direct Borrowings	<u>906,799</u>	<u>400,000</u>	<u>73,747</u>	<u>1,233,052</u>	<u>123,748</u>
<b>State Infrastructure Bank Loan from Direct Borrowing:</b>					
2020 - 3% Duncan Falls - Philo Bridge					
Replacement - \$839,430	752,085	30,209	37,908	744,386	39,957
2022 - 3% Gaysport Bridge Replacement - \$446,932	0	446,932	0	446,932	0
Total State Infrastructure Bank Loans	<u>752,085</u>	<u>477,141</u>	<u>37,908</u>	<u>1,191,318</u>	<u>39,957</u>
Compensated Absences	4,376,913	2,523,765	2,251,540	4,649,138	2,085,939
<b>Net Pension Liability:</b>					
OPERS	33,854,403	0	14,008,074	19,846,329	0
STRS	536,158	349,152	0	885,310	0
Total Net Pension Liability	<u>34,390,561</u>	<u>349,152</u>	<u>14,008,074</u>	<u>20,731,639</u>	<u>0</u>
Lease Payable	7,702	0	2,852	4,850	2,895
Financed Purchases	492,708	0	332,497	160,211	160,211
Total Governmental Activities	<u>\$42,287,083</u>	<u>\$3,836,834</u>	<u>\$17,153,857</u>	<u>\$28,970,060</u>	<u>\$2,564,472</u>

# Muskingum County, Ohio

## Notes to the Basic Financial Statements For the Year Ended December 31, 2022

	Restated Outstanding 12/31/2021	Additions	Deletions	Outstanding 12/31/2022	Due Within One Year
<b><u>Business-Type Activities</u></b>					
General Obligation Bonds:					
2012 2%-3% Various Purpose Refunding					
Serial Bonds - \$940,000 - Sewer Fund	\$105,000	\$0	\$105,000	\$0	\$0
Bond Premium	4,100	0	4,100	0	0
2013 2%-3% Capital Facilities Refunding					
Serial Bonds - \$6,231,600					
Sewer Fund	326,000	0	82,500	243,500	76,800
Water Fund	1,742,000	0	494,400	1,247,600	510,200
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	14,074	0	2,011	12,063	0
Water Fund Bond Premium	43,260	0	8,652	34,608	0
2016 1%-4% Various Purpose Refunding					
Serial Bonds - \$4,725,000 - Sewer Fund	2,485,000	0	465,000	2,020,000	475,000
Bond Premium	204,772	0	40,954	163,818	0
Subtotal General Obligations Bonds	5,191,006	0	1,202,617	3,988,389	1,062,000
2019 1.64% Various Purpose Refunding Term Bonds					
from Direct Placement - \$1,676,400 - Sewer Fund	1,325,300	0	188,600	1,136,700	188,700
Total General Obligation Bonds	6,516,306	0	1,391,217	5,125,089	1,250,700
OWDA Loans from Direct Borrowings:					
Sewer Enterprise Fund -					
2008 4.21% West Pike Sanitary					
Sewer - \$6,095,725	4,507,761	0	171,708	4,336,053	179,013
2010 0% Coopermill Road Sanitary					
Sewer - \$2,106,153	210,615	0	26,327	184,288	26,327
2010 0% Olde Falls Road Sanitary					
Sewer - \$1,630,149	363,809	0	40,423	323,386	40,423
2010 0% Dunzweiler Drive Sanitary					
Sewer - \$1,005,199	240,518	0	28,296	212,222	28,296
2015 2.54% Avondale Sewer - \$388,385					
Sewer - \$1,765,156	291,676	0	17,590	274,086	18,040
2017 2.13% South Avenue Sewage Lift Station					
Sewer - \$1,765,156	1,507,664	0	77,145	1,430,519	78,797
2018 2.40% Pembroke Avenue Force -					
Main - \$1,271,520	1,117,234	0	53,932	1,063,302	55,234
Total Sewer Enterprise Fund	8,239,277	0	415,421	7,823,856	426,130
Water Enterprise Fund -					
2002 1.5% Gaysport Waterline					
Extension - \$1,231,757	495,091	0	43,876	451,215	44,536
2002 1.5% Adamsville Water					
Project - \$749,580	301,287	0	26,701	274,586	27,103
2003 1.5% Coal Run Water					
Extension - \$264,201	120,051	0	9,202	110,849	9,341
2003 1.5% Chandlersville					
Waterlines - \$1,026,608	448,660	0	36,026	412,634	36,568
2004 1.5% Chandlersville					
Waterlines - \$21,844	10,301	0	755	9,546	767
2006 2.0% Nashport Waterline - \$384,439					
	\$110,894	\$0	\$21,305	\$89,589	\$21,733

(continued)

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2022

(continued)	Restated Outstanding 12/31/2021	Additions	Deletions	Outstanding 12/31/2022	Amounts Due Within One Year
<b><u>Business - Type Activities (continued)</u></b>					
Water Enterprise Fund (continued) -					
2007 2.0% Adamsville Waterline					
Extension - \$335,100	\$105,808	\$0	\$18,387	\$87,421	\$18,756
2008 2.0% Water Supply Line - \$548,806	182,476	0	28,920	153,556	29,501
2010 3.39% State Route 146 Waterline					
Extension - \$127,996	95,111	0	3,637	91,474	3,761
2011 3.79% South Moose Eye Road					
Waterline Extension - \$168,280	131,494	0	4,496	126,998	4,668
2012 0% Gratiot/Mt. Sterling					
Water Project - \$2,272,021	950,514	0	45,263	905,251	45,263
2014 2% North River Road					
Waterline Extension - \$1,153,965	760,481	0	27,063	733,418	27,607
2014 2% Water Supply					
Expansion - \$1,481,981	1,028,853	0	70,041	958,812	71,448
2014 2% Western Heights					
Waterline - \$326,608	210,384	0	7,487	202,897	7,637
2017 0% State Route 555 Waterline					
Extension - \$1,887,698	718,323	0	26,784	691,539	27,119
2017 0% Ruraldale Water Main					
Extension - \$363,944	212,173	0	8,006	204,167	8,006
2018 0% Barker's Run, Lewistown, &					
Baughman Watermain Extension - \$552,167	123,080	0	4,645	118,435	4,645
2018 0% Rix Mills Water Main					
Extension - \$2,920,828	958,121	0	35,486	922,635	35,486
2018 0% Chandlersville-Herron Road					
Waterline Extension - \$1,193,053	444,987	0	16,481	428,506	16,481
2019 0% Arch Hill Road Water Main					
Extension - \$741,086	679,329	0	24,703	654,626	24,703
2020 0% Leffler-Baughman Run Roads Water					
Main Extension - \$1,734,974	857,315	0	34,036	823,279	34,036
2020 0% North Moose Eye & Maple Brook					
Roads Water Main Extension - \$1,422,940	1,553,316	0	65,094	1,488,222	65,094
Total Water Enterprise Fund	<u>10,498,049</u>	<u>0</u>	<u>558,394</u>	<u>9,939,655</u>	<u>564,259</u>
Total OWDA Loans from Direct Borrowings	<u>18,737,326</u>	<u>0</u>	<u>973,815</u>	<u>17,763,511</u>	<u>990,389</u>
2015 0% Avondale Sewer State Capital Improvement					
OPWC Loan from Direct Borrowing - \$906,741	770,729	0	30,225	740,504	30,225
Net Pension Liability - OPERS:					
Sewer Fund	349,014	0	144,414	204,600	0
Water Fund	698,029	0	288,826	409,203	0
Total Net Pension Liability - OPERS	<u>1,047,043</u>	<u>0</u>	<u>433,240</u>	<u>613,803</u>	<u>0</u>
Asset Retirement Obligation	1,326,000	25,000	0	1,351,000	0
Compensated Absences	165,154	93,479	68,736	189,897	88,646
<b>Total Business - Type Activities</b>	<u>28,562,558</u>	<u>118,479</u>	<u>2,897,233</u>	<u>25,783,804</u>	<u>2,359,960</u>
<b>Total Long-Term Obligations</b>	<u>\$70,849,641</u>	<u>\$3,955,313</u>	<u>\$20,051,090</u>	<u>\$54,753,864</u>	<u>\$4,924,432</u>

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2022

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#### 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 2022 is \$5,841. 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 and matured 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 2022 is \$2,055, leaving an unamortized balance of \$8,222. 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 bonds 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 \$356,900 at December 31, 2022.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2022

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 2022 is \$684 leaving an unamortized balance of \$4,103. 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	
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	70,000	2,800	85,280	5,570	163,650
2027	0	0	89,080	3,939	93,019
2028-2029	0	0	152,600	3,778	156,378
Total	\$255,000	\$26,200	\$584,750	\$39,829	\$905,779

#### 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 2022 was \$440. The bonds were issued for a ten year period and matured 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 2022 was \$441 leaving an unamortized balance of \$2,205. 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, 2022

During 2008 and 2009, the County issued \$103,507 and \$68,535, respectively, 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 \$122,379 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		Total
	Principal	Interest	Principal	Interest	
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	2,900	328	5,725	4,206	13,159
2027	2,900	212	5,968	3,975	13,055
2028-2032	2,400	96	33,875	16,041	52,412
2033-2037	0	0	41,720	8,588	50,308
2038-2039	0	0	19,281	974	20,255
Total	\$17,100	\$2,151	\$122,379	\$47,698	\$189,328

#### **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
2023	\$68,400
2024	71,900
2025	70,300
2026	68,600
2027	71,900
2028	74,900
	<u>\$426,000</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, 2022

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

**Optional Redemptions for General Obligation Bonds**

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

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

During 2022, the County issued additional proceeds in the amount of \$86,776 in an OWDA Loan to be used for Home Sewage Treatment System programs. During 2022, the loan was 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.

During 2021, 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 2021, 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.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2022

During 2022, 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 2022, the Issue II Capital Projects Fund received a total of \$400,000 of this interest free loan. This loan will be repaid from revenues of the Motor Vehicle and Gasoline Tax Special Revenue Fund.

The County's outstanding OPWC loans from direct borrowings in the amount of \$1,233,052 related to governmental activities contain provisions that in the event of default (1) OPWC may apply late fees of 8 percent per year, (2) loans more than 60 days late will be turned over to the Attorney General's office for collection, and as provided by law, OPWC may require that each payment be taken from the County's share of the county undivided local government fund, and (3) the outstanding amounts shall, at OPWC's option, become immediately due and payable.

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

Year Ending December 31,	Principal
2023	\$123,748
2024	163,748
2025	143,748
2026	134,620
2027	115,492
2028-2032	167,461
2033-2037	127,461
2038-2042	127,461
2043-2047	104,259
2048-2050	25,054
Total	<u>\$1,233,052</u>

#### **State Infrastructure Bank (SIB) Loans**

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 Duncan Falls-Philo bridge replacement SIB loan from direct borrowings are as follows:

Year Ending December 31,	Principal	Interest	Total
2023	\$39,957	\$22,034	\$61,991
2024	41,165	20,826	61,991
2025	42,409	19,582	61,991
2026	43,691	18,300	61,991
2027	45,011	16,980	61,991
2028-2032	246,306	63,650	309,956
2033-2037	285,847	24,109	309,956
Total	<u>\$744,386</u>	<u>\$185,481</u>	<u>\$929,867</u>

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2022

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During 2022, the County entered into a loan agreement with ODOT in the amount of \$446,932 to finance the Gaysport bridge replacement project. Since the Gaysport bridge replacement project is not complete a final amortization is not available as of December 31, 2022.

#### 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, Drug Law Enforcement, Delinquent Real Estate Tax and Assessment Collection, Tuberculosis Clinic, Home Detention (Electronic Monitor), Senior Citizens Levy, Felony Delinquent Care and Custody, Sheriff Levy, Motor Vehicle and Gasoline Tax, Law Library Resources, Sheriff Commissary, and Wireless 911 Special Revenue Funds.

#### Net Pension/OPEB Liability

There is no repayment schedule for the net pension/OPEB liability. However, employer pension/OPEB contributions are made from the following funds: General Fund and the Public Assistance, Starlight School Levy, Children Services Levy, Dog and Kennel, Child Support Enforcement Agency, Real Estate Assessment, Miscellaneous Federal Grants, Delinquent Real Estate Tax and Assessment Collection, Tuberculosis Clinic, Block Grants, County Courts, Community Correction, Electronic Monitor, Senior Citizens Levy, Felony Delinquent Care and Custody, Victim of Criminals, Sheriff Commissary, Sheriff Levy, Motor Vehicle and Gasoline Tax, Law Library Resources, Concealed Weapon, and 911 Special Revenue Funds. For additional information related to the net pension/OPEB liability see Notes 13 and 14.

#### Lease Payable

The County has an outstanding agreement to lease a copier. Due to the implementation of GASB Statement No. 87, this lease has met the criteria of a lease thus requiring it to be recorded by the County. The future lease payments were discounted using the County's incremental borrowing rate. This discount is being amortized using the interest method over the life of the lease. This lease will be repaid through the Motor Vehicle and Gasoline Tax Special Revenue Fund. A summary of the principal and interest amounts for the remaining leases is as follows:

Year	Lease Payments		Total
	Principal	Interest	
2023	\$2,895	\$53	\$2,948
2024	1,955	11	1,966
Total	\$4,850	\$64	\$4,914

#### Financed Purchases

The County has entered into financed purchases for a mailing machine, road motor vehicle equipment, and patrol cars. Ownership of the assets transfers to the County by the end of the contracts. During 2022, the County disbursed \$332,497 in principal payments; \$177,955 from the General Fund and \$154,542 from the Motor Vehicle and Gasoline Tax Major Special Revenue. The financed purchase patrol cars matured in 2022. Future financed purchase payments are as follows:

Year	Financed Purchases		Total
	Principal	Interest	
2023	\$160,211	\$4,934	\$165,145

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2022

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#### 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 were 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, was amortized to interest expense through the year 2022. The amount amortized for 2022 was \$3,268. 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 and matured in 2022.

On November 13, 2013, the County issued \$6,498,400 of Various Purpose Capital Facilities Refunding Serial and Term Bonds that were used to current refund the 2003 Capital Facilities Refunding Serial and Term Bonds. The 2003 refunded bonds were originally issued for a 27 year period and were called on December 1, 2013. The refunding bonds were sold at a premium of \$142,638 that will be amortized over the term of the bonds. As a result of the refunding, \$6,533,000 of the refunded bonds 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 2022 is \$35,169, leaving an unamortized balance in the amount of \$107,515. 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 2022 is \$17,279, leaving an unamortized balance of \$69,114. The bonds are backed by the full faith and credit of the County and are being retired with Sewer Enterprise Fund revenues. The bonds were issued for a ten year period with final maturity in 2026.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2022

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 2022 is \$404, leaving an unamortized balance of \$2,829. These bonds are backed by the full faith and credit of the County and are being retired with Sewer Enterprise Fund revenues.

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

Year Ending December 31,	Principal	Interest	Direct Placement		Total
			Principal	Interest	
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	627,100	32,072	193,200	9,275	861,647
2027	87,100	6,988	128,000	6,108	228,196
2028-2029	87,600	3,504	244,400	6,028	341,532
<b>Total</b>	<b>\$3,777,900</b>	<b>\$339,949</b>	<b>\$1,136,700</b>	<b>\$68,051</b>	<b>\$5,322,600</b>

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

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

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

The 2019 refunding bond issue consisted of term bonds. Business-type general obligation bonds in the amount of \$1,136,700 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:

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2022

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Year	Amount
2023	\$188,700
2024	188,800
2025	193,600
2026	193,200
2027	128,000
2028	121,200
	<u>\$1,013,500</u>

#### **Optional Redemptions**

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

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

The County has pledged future sewer customer revenues, net of specified operating expenses, to repay \$14,262,287 (original issue amount) in sewer system OWDA loans issued between 2008 and 2018. Proceeds from these loans provided financing for various sewer projects. The loans are payable solely from sewer customer net revenues and are payable through 2039. Annual principal and interest payments on the loans as compared to net future revenues are not estimable but are expected to be less than net revenues in each year the loans are outstanding. The total principal and interest remaining to be paid on the loans is \$10,043,500. Principal and interest paid for the current year and total customer net revenues were \$659,526 and \$1,995,480 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 \$21,472,002 (original issue amount) in water system OWDA loans issued between 2002 and 2021. Proceeds from these loans provided financing for various water projects. The loans are payable solely from water customer net revenues and are payable through 2049. 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 \$8,174,977. The principal balance of loans without amortizations schedules is \$2,311,501. Principal and interest paid for the current year and total customer net revenues were \$633,841 and \$2,630,347, respectively.

The County's outstanding OWDA loans from direct borrowings in the amount of \$17,763,511 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 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.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2022

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

Year Ending December 31,	Water Fund		Sewer Fund		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$465,129	\$69,914	\$426,130	\$233,761	\$891,259	\$303,675
2024	470,771	64,274	437,228	223,043	907,999	287,317
2025	476,520	58,525	448,730	211,937	925,250	270,462
2026	482,382	52,664	460,652	200,429	943,034	253,093
2027	454,617	46,806	473,009	188,501	927,626	235,307
2028-2032	2,092,016	160,813	2,336,330	747,784	4,428,346	908,597
2033-2037	1,306,675	66,338	2,425,855	377,682	3,732,530	444,020
2038-2042	1,109,830	25,902	815,922	36,507	1,925,752	62,409
2043-2047	661,308	1,587	0	0	661,308	1,587
2048-2049	108,906	0	0	0	108,906	0
Total	\$7,628,154	\$546,823	\$7,823,856	\$2,219,644	\$15,452,010	\$2,766,467

#### 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 \$740,504 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
2023	\$30,225
2024	30,225
2025	30,225
2026	30,225
2027	30,225
2028-2032	151,123
2033-2037	151,123
2038-2042	151,123
2043-2047	136,010
Total	<u>\$740,504</u>



## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2022

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#### **Net Pension/OPEB Liability**

There is no repayment schedule for the net pension/OPEB liability. However, employer pension/OPEB contributions are made from Sewer and Water Enterprise Funds. See Notes 13 and 14 for additional information relating to the net pension/OPEB liability.

#### **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 18.

#### **Compensated Absences**

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

#### **Conduit Debt and Legal Debt Margin**

To further economic development in the County, the County has issued bonds that provide capital financing to a private-sector entity for the acquisition, construction, renovation, addition, equipping and installation of certain health care facilities. The property financed is pledged as collateral, and the bonds are payable solely from payments received from the private-sector entity on the underlying mortgage or promissory notes. In addition, no commitments beyond the collateral, the payments from the private-sector entity, and maintenance of the tax-exempt status of the conduit debt obligation were extended to the County for any of the bonds. At December 31, 2022, the bonds have an aggregate outstanding principal amount payable of \$267,210,000.

The County's overall legal debt margin at December 31, 2022, was \$55,923,286.

#### **NOTE 18 - ASSET RETIREMENT OBLIGATION**

The Governmental Accounting Standard Board's (GASB) Statement No. 83, *Certain Asset Retirement Obligations*, provides guidance related to asset retirement obligations (AROs). An ARO is legally enforceable liability associated with the retirement of a tangible capital asset. The County has the following ARO:

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 \$1,351,000 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 21 to 40 years.

**Muskingum County, Ohio**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022**

**NOTE 19 - INTERFUND TRANSACTIONS**

Interfund balances at December 31, 2022, consist of the following individual fund receivables and payables:

Interfund Payable	Interfund Receivable							Total
	Major Funds							
	General	Public Assistance	Starlight School Levy	Children Services Levy	Sewer	Water	Other Nonmajor Governmental	
Major Funds:								
General	\$0	\$0	\$0	\$9,937	\$1,443	\$1,279	\$0	\$12,659
Public Assistance	0	0	0	3,175	0	0	0	3,175
Children Services Levy	3,350	0	11,077	0	1,358	0	0	15,785
Motor Vehicle and Gasoline Tax	400,015	0	0	0	0	0	0	400,015
Sewer	2,636	0	0	0	0	63,823	0	66,459
Water	38,097	0	0	0	0	0	0	38,097
Other Nonmajor Governmental	583,440	33,025	0	679	0	0	0	617,144
Health Self-Insurance	0	0	0	0	0	0	280	280
<b>Total All Funds</b>	<b>\$1,027,538</b>	<b>\$33,025</b>	<b>\$11,077</b>	<b>\$13,791</b>	<b>\$2,801</b>	<b>\$65,102</b>	<b>\$280</b>	<b>\$1,153,614</b>

The above interfund receivables/payables are due to time lags between the dates interfund goods and services are provided, transactions recorded in the accounting system, and payments between funds are made. Also, the General Fund made advances (short term loans) to Block Grants, Homeland Security, Drug Law Enforcement, and Community Corrections Special Revenue Funds. All amounts are expected to be repaid within one year.

On December 1, 2022, the County issued a bond anticipation note for a five year period at a rate of 3.21 percent. The County purchased this note. The County has identified the Sewer Enterprise Fund as the fund that received the proceeds and the General 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 2022 was \$186,400. 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:	General Fund
Sewer	\$3,427,300

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2022

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

Year Ending December 31,	Principal	Interest	Total
2023	\$191,200	\$110,016	\$301,216
2024	195,900	103,879	299,779
2025	200,800	97,590	298,390
2026	205,800	91,145	296,945
2027	2,633,600	84,539	2,718,139
Total	\$3,427,300	\$487,169	\$3,914,469

Interfund transfers during 2022 consisted of the following:

Transfer from	Transfer to			Totals
	Major Funds			
	Public Assistance	Motor Vehicle and Gasoline Tax	Other Nonmajor Governmental	
Major Funds:				
General	\$223,284	\$1,520,931	\$1,413,180	\$3,157,395
Motor Vehicle and Gasoline Tax	0	0	1,385,996	1,385,996
Total All Funds	\$223,284	\$1,520,931	\$2,799,176	\$4,543,391

Transfers were used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them; to move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due; and to use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

#### NOTE 20 - JOINTLY GOVERNED ORGANIZATIONS

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

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

The District is governed and operated through three groups. An eighteen member board of directors, composed of three commissioners from each county, is responsible for the District's financial matters. Financial records are maintained by Noble County. The Board exercises total control over the operations of the District including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. A forty-three member policy committee, composed of seven members from each county and one at-large member appointed by the policy committee, is responsible for preparing the solid waste management plan of the District in conjunction with a Technical Advisory Council whose members are appointed by the policy committee. The District's sole revenue source is a waste disposal fee for in-district and out-of-district waste. No contributions were made by the County during 2022. 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, 2022

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#### 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 2022, Muskingum County contributed \$1,421,248 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 2022, the County made no contributions to MEORC. The County reports cash with fiscal agent in the amount of \$238,705 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 2022, 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, 2022

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#### 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 2022, 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 2022, 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 2022, OMEGA received \$9,247 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, 2022

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#### 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 2022, 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 2022, Muskingum County contributed \$831,054 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, 2022

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#### NOTE 21 - RELATED ORGANIZATIONS

##### Muskingum County Convention Facilities Authority

The Muskingum County Convention Facilities Authority (Authority) was created pursuant to State statutes for the purpose of acquiring, constructing, equipping, and operating a convention facility in Muskingum County. The Authority operates under the direction of an eleven member appointed board of directors. The board consists of six members appointed by Muskingum County, three members appointed by the Mayor of the City of Zanesville and two members appointed by the remaining municipal corporations located within the County. The Authority receives funding in the form of excise tax on hotels and motels in the amount of four percent of each transaction occurring within the boundaries of Muskingum County. The County is prohibited from contributing to the operations of the Authority by State Law.

During 2022, the Authority received \$627,074 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 2022. 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

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2022

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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.

#### Transportation Improvement District

The Transportation Improvement District (the District) is a legally separate entity, statutorily created under Section 5540.02 of the Ohio Revised Code, served by a Board of Directors consisting of seven members, with five members appointed by a majority vote of the Muskingum County Commissioners and two nonvoting members appointed by the Ohio Legislature. The purpose of the District is to finance, construct, maintain, repair, and operate selected transportation projects within Muskingum County. The District does not represent a potential financial benefit for or burden on the County, and the District determines its own budget. The County did not make any contributions to this organization in 2022.

#### NOTE 22 - PUBLIC ENTITY POOLS

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

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

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

CORSA has entered into certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County does not have an equity interest in or a financial responsibility for CORSA. Any additional premium or contribution amounts and estimates of losses are not reasonably determinable. The County's payment for insurance to CORSA in 2022 was \$396,163. 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.



## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2022

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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 \$381,669.

#### NOTE 23 - RELATED PARTY TRANSACTIONS

During 2022, the County contributed \$150,000 in promotional and operational expenses to the Port Authority.

#### NOTE 24 - FUND BALANCES

Fund balance is classified as nonspendable, restricted, committed, assigned, and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the governmental funds. The constraints placed on fund balances for the major governmental funds and all other governmental funds are presented below:

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2022

Fund Balances	General	Public Assistance	Starlight School Levy	Children Services Levy	Motor Vehicle and Gasoline Tax	Local Fiscal Recovery	Other Governmental Funds	Total
<b>Nonspendable:</b>								
Materials and								
Supplies Inventory	\$199,153	\$9,847	\$12,321	\$5,614	\$596,023	\$0	\$23,574	\$846,532
Prepaid Items	374,549	33,834	51,908	38,882	38,654	109	173,427	711,363
Unclaimed Monies	108,216	0	0	0	0	0	0	108,216
<b>Total Nonspendable</b>	<b>681,918</b>	<b>43,681</b>	<b>64,229</b>	<b>44,496</b>	<b>634,677</b>	<b>109</b>	<b>197,001</b>	<b>1,666,111</b>
<b>Restricted to:</b>								
Court Corrections	0	0	0	0	0	0	2,527,532	2,527,532
Road and Bridge Projects	0	0	0	0	727,441	0	491,093	1,218,534
Court Guardianship	0	0	0	0	0	0	3,887	3,887
Public Assistance Program	0	192,879	0	0	0	0	0	192,879
Human Services	0	0	0	0	0	0	534,593	534,593
Senior Services	0	0	0	0	0	0	383,105	383,105
Law Enforcement and Public Safety	0	0	0	0	0	0	1,938,031	1,938,031
Emergency 911	0	0	0	0	0	0	374,358	374,358
Starlight School Program	0	0	5,331,800	0	0	0	0	5,331,800
Mental Health Program	0	0	0	0	0	0	37,042	37,042
Tuberculosis Clinic Program	0	0	0	0	0	0	2,056,526	2,056,526
Children Services Program	0	0	0	6,259,228	0	0	234,814	6,494,042
Debt Service	0	0	0	0	0	0	198,064	198,064
Capital Projects	0	0	0	0	0	0	1,387,550	1,387,550
Real Estate Assessment	0	0	0	0	0	0	3,076,732	3,076,732
Delinquent Real Estate and Tax Collection	0	0	0	0	0	0	969,998	969,998
Other Purposes	0	0	0	0	0	0	1,018,066	1,018,066
<b>Total Restricted</b>	<b>0</b>	<b>192,879</b>	<b>5,331,800</b>	<b>6,259,228</b>	<b>727,441</b>	<b>0</b>	<b>15,231,391</b>	<b>27,742,739</b>
<b>Committed to Unpaid Obligations:</b>								
County Administration	198,205	0	0	0	0	0	0	198,205
<b>Assigned to:</b>								
<b>Purchases on Order:</b>								
County Administration	88,684	0	0	0	0	0	0	88,684
Court Corrections	17,574	0	0	0	0	0	0	17,574
Sheriff and Jail Safety Purposes	44,012	0	0	0	0	0	0	44,012
Records	1,053	0	0	0	0	0	0	1,053
Human Services	6,344	0	0	0	0	0	0	6,344
Economic Development	1,846	0	0	0	0	0	0	1,846
Health	26,471	0	0	0	0	0	0	26,471
Subsequent Years' Appropriations	9,757,951	0	0	0	0	0	0	9,757,951
<b>Total Assigned</b>	<b>9,943,935</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,943,935</b>
Unassigned (Deficit)	21,084,402	0	0	0	0	0	(44,877)	21,039,525
<b>Total Fund Balances</b>	<b>\$31,908,460</b>	<b>\$236,560</b>	<b>\$5,396,029</b>	<b>\$6,303,724</b>	<b>\$1,362,118</b>	<b>\$109</b>	<b>\$15,383,515</b>	<b>\$60,590,515</b>

In addition to the above fund balance constraints, the County has a General Fund budget stabilization arrangement that does not meet the criteria to be classified as restricted or committed. Pursuant to Ohio Revised Code Section 5705.13, the County established a budget stabilization fund by resolution to provide options to respond to unexpected issues and afford a buffer against shocks and other forms of risk such as revenue volatility, unexpected infrastructure failure, or disaster situations. Expenditures of a recurring nature are not addressed through the use of this arrangement. The County Commissioners authorized the funding of this arrangement as resources become available in the General Fund. The fund balance should not exceed 50 percent of the General Fund average revenues. The balance in the reserve at December 31, 2022, is \$9,000,000.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2022

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#### NOTE 25 - 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 26 - 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. Ohio's state of emergency ended June 2021 while the national state of emergency ended in April 2023. During 2022, the County received COVID-19 funding. The County will continue to spend available COVID-19 funding consistent with the applicable program guidelines. 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. The 2022 activity includes, \$303,400 which was subgranted to other governments. These amounts are reflected as intergovernmental expenditures in the Local Fiscal Recovery Special Revenue Fund on the accompanying financial statements.

#### NOTE 27 - 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.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2022

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#### 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.

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.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2022

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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.

#### Measurement Focus

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

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

#### Basis of Accounting

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

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

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

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

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2022

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***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 or money market account maintained with a single bank. The Land Bank had no investments during the year or at the end of the year.

#### Net Position

Net position represents the difference between assets/deferred outflows of resources and liabilities/deferred inflows of resources. The Land Bank did not have any deferred outflow of resources as of December 31, 2022. 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 \$539,755 in restricted net positions at December 31, 2022.

#### 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 2022.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2022

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#### 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.

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.

#### Property Leased

Property leased represents properties held by the Land Bank that the Land Bank leases 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.

#### Leases Receivable and Deferred Lease Revenue

In accordance with GASB Statement No. 87, the Land Bank recognizes leases receivables measured at the present value of lease payments expected to be received during the lease term and a corresponding deferred inflow of resources measured at the value of the lease receivable plus any payments received at or before the commencement of the lease term that relate to future periods. In the absence of a stated

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2022

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interest rate, the Land Bank measures present value of future lease payments using the interest rate implied in the lease, when determinable. Subsequently, the Land Bank recognizes interest revenue and a reduction of lease receivables as payments are received. The Land Bank recognized rental income and a reduction of deferred lease revenue on a straight-line basis over the term of the lease.

#### C. Change in Accounting Principle

For 2022, the Land Bank implemented GASB Statement No. 87, *Leases*. GASB Statement No. 87 establishes a single model for lease accounting. This statement requires a lessee to recognize a lease liability and an intangible right-to-use asset and a lessor to recognize a lease receivable and a deferred inflow of resources. This statement eliminates the classification of leases into operating or capital leases and is effective for entities with fiscal years beginning after June 15, 2021.

#### D. Deposits

At December 31, 2022, the carrying amount of the Land Bank's deposit and money market accounts was \$29,708. Based on the criteria described in GASB Statement No. 40, *Deposits and Investment Risk Disclosures*, up to \$250,000 of the Land Bank's bank balance of \$29,708 was covered by Federal Deposit Insurance Corporation (FDIC) and the remaining amount was either covered under the Ohio Pooled Collateral System (OPCS) or exposed to custodial credit risk.

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. Grants and Grant Receivable

The Land Bank has been approved to receive three grants in 2022-2023 from the Ohio Department of Development totaling \$2.47 million for remediation and revitalization programs. As of December 31, 2022, the Land Bank had a receivable of \$539,525 related to reimbursable grant funds for demolition and remediation of properties. An allowance of doubtful accounts was not recorded as all receivables are expected to be collected.

#### F. Loan Payable

At December 31, 2022, the Land Bank's loan payable balance of \$200,000 consisted of amounts due to the County for funds advanced to cover demolition and remediation costs, to be repaid in full upon the Land Bank's receipt of grant reimbursement from the State of Ohio.

#### G. Lease

Effective December 1, 2022, the Land Bank entered into an agreement to lease certain properties for \$300 per month for eight months, with an option to extend the terms of the lease month-to-month for an additional six months. The Land Bank recognized \$136 of rental income for the year ended December 31, 2022.



## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2022

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#### H. 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

#### I. Transactions with Muskingum County

Pursuant to and in accordance with Section 321.261 (B) of the Ohio Revised Code, the Land Bank has been authorized by the County Commissioners to receive 5% of all collections of delinquent real property, personal property, and manufactured and mobile home taxes that are deposited into the County's Delinquent Tax Assessment and Collection Tax (DTACT) fund and will be available for appropriation by the Land Bank to fund operations. As of December 31, 2022, the Land Bank recognized revenues of \$202,458 for these fees that were collected by the County in 2022.

During 2022, the Land Bank received \$200,000 from the County to cover costs of demolition and remediation of properties.

## **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 Nine Years (1)

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
County's Proportion of the Net Pension Liability	0.2351630%	0.2356960%	0.2274970%	0.2284930%
County's Proportionate Share of the Net Pension Liability	\$20,460,132	\$34,901,446	\$44,966,325	\$62,579,600
County's Covered Payroll	\$32,931,788	\$31,984,996	\$30,811,644	\$29,701,464
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	62.13%	109.12%	145.94%	210.70%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	92.62%	86.88%	82.17%	74.70%

(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

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
0.2265070%	0.2282760%	0.2319050%	0.2325800%	0.2325800%
\$35,534,557	\$51,837,598	\$40,168,870	\$28,051,747	\$27,418,152
\$28,840,913	\$26,191,371	\$27,738,406	\$27,270,397	\$26,979,139
123.21%	197.92%	144.81%	102.87%	101.63%
84.66%	77.25%	81.08%	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 Five Years (1)

	2022	2021	2020
County's Proportion of the Net Pension Asset	0.1505120%	0.1225670%	0.1208060%
County's Proportionate Share of the Net Pension Asset	\$593,025	\$353,807	\$251,909
County's Covered Payroll	\$686,179	\$539,729	\$537,771
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	-86.42%	-65.55%	-46.84%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	169.88%	157.67%	145.28%

(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

<u>2019</u>	<u>2018</u>
0.1333260%	0.1686280%
\$149,089	\$229,557
\$570,221	\$568,954
-26.15%	-40.35%
126.64%	137.28%

**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 Ten Fiscal Years

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
County's Proportion of the Net Pension Liability	0.003982480%	0.004193362%	0.005319710%	0.005604100%
County's Proportionate Share of the Net Pension Liability	\$885,310	\$536,158	\$1,287,181	\$1,239,313
County's Covered Payroll	\$517,743	\$517,436	\$642,007	\$657,943
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	170.99%	103.62%	200.49%	188.36%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	78.90%	87.80%	75.50%	77.40%

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

See accompanying notes to the required supplementary information

2018	2017	2016	2015	2014	2013
0.005683520%	0.006074460%	0.005972030%	0.006841300%	0.006601830%	0.006601830%
\$1,249,679	\$1,443,001	\$1,999,018	\$1,890,735	\$1,605,794	\$1,912,811
\$646,121	\$667,814	\$628,371	\$713,779	\$726,408	\$684,623
193.41%	216.08%	318.13%	264.89%	221.06%	279.40%
77.30%	75.30%	66.80%	72.10%	74.70%	69.30%



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

	2022	2021	2020
County's Proportion of the Net OPEB Liability (Asset)	0.2276180%	0.2274360%	0.2196700%
County's Proportionate Share of the Net OPEB Liability (Asset)	(\$7,129,343)	(\$4,051,954)	\$30,342,134
County's Covered Payroll	\$34,309,642	\$33,196,950	\$32,002,665
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-20.78%	-12.21%	94.81%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	128.23%	115.57%	47.80%

(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

<u>2019</u>	<u>2018</u>	<u>2017</u>
0.2211390%	0.2190300%	0.2216800%
\$28,831,305	\$23,785,044	\$22,390,433
\$30,926,885	\$30,001,342	\$27,424,029
93.22%	79.28%	81.65%
46.33%	54.14%	54.04%

**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 Six Fiscal Years (1)

	2022	2021	2020
County's Proportion of the Net OPEB Liability (Asset)	0.003982480%	0.004193362%	0.005319710%
County's Proportionate Share of the Net OPEB Liability (Asset)	(\$103,119)	(\$88,413)	(\$93,493)
County's Covered Payroll	\$517,743	\$517,436	\$642,007
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-19.92%	-17.09%	-14.56%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	230.70%	174.70%	182.10%

(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

<u>2019</u>	<u>2018</u>	<u>2017</u>
0.005604100%	0.005683520%	0.006074460%
(\$92,816)	(\$91,327)	\$237,003
\$657,943	\$646,121	\$667,814
-14.90%	-14.13%	35.49%
174.70%	176.00%	47.11%

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>Net Pension Liability - Traditional Plan</b>					
Contractually Required Contribution	\$5,270,319	\$4,781,771	\$4,645,794	\$4,479,585	\$4,318,961
Contributions in Relation to the Contractually Required Contribution	<u>(5,270,319)</u>	<u>(4,781,771)</u>	<u>(4,645,794)</u>	<u>(4,479,585)</u>	<u>(4,318,961)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$36,132,325	\$32,931,788	\$31,984,996	\$30,811,644	\$29,701,464
Pension Contributions as a Percentage of Covered Payroll	<u>14.59%</u>	<u>14.52%</u>	<u>14.52%</u>	<u>14.54%</u>	<u>14.54%</u>
<b>Net Pension Liability/Asset - Combined Plan</b>					
Contractually Required Contribution	\$105,956	\$96,065	\$75,562	\$75,288	\$79,831
Contributions in Relation to the Contractually Required Contribution	<u>(105,956)</u>	<u>(96,065)</u>	<u>(75,562)</u>	<u>(75,288)</u>	<u>(79,831)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$756,829	\$686,179	\$539,729	\$537,771	\$570,221
Pension Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>
<b>Net OPEB Liability - OPEB Plan (1)</b>					
Contractually Required Contribution	\$33,804	\$27,667	\$26,889	\$26,130	\$26,208
Contributions in Relation to the Contractually Required Contribution	<u>(33,804)</u>	<u>(27,667)</u>	<u>(26,889)</u>	<u>(26,130)</u>	<u>(26,208)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (2)	\$37,734,253	\$34,309,642	\$33,196,950	\$32,002,665	\$30,926,885
OPEB Contributions as a Percentage of Covered Payroll	<u>0.09%</u>	<u>0.08%</u>	<u>0.08%</u>	<u>0.08%</u>	<u>0.08%</u>

(1) 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.

(2) 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>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$3,899,331	\$3,280,501	\$3,472,280	\$3,429,488	\$3,643,100
<u>(3,899,331)</u>	<u>(3,280,501)</u>	<u>(3,472,280)</u>	<u>(3,429,488)</u>	<u>(3,643,100)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$28,840,913	\$26,191,371	\$27,738,406	\$27,270,397	\$26,979,139
<u>13.52%</u>	<u>12.53%</u>	<u>12.52%</u>	<u>12.58%</u>	<u>13.50%</u>
\$73,964	\$71,251	\$77,832	\$74,038	\$77,955
<u>(73,964)</u>	<u>(71,251)</u>	<u>(77,832)</u>	<u>(74,038)</u>	<u>(77,955)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$568,954	\$593,758	\$648,600	\$616,983	\$599,654
<u>13.00%</u>	<u>12.00%</u>	<u>12.00%</u>	<u>12.00%</u>	<u>13.00%</u>
\$317,757	\$561,259			
<u>(317,757)</u>	<u>(561,259)</u>			
<u>\$0</u>	<u>\$0</u>			
\$30,001,342	\$27,424,029			
<u>1.06%</u>	<u>2.05%</u>			

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>Net Pension Liability</b>					
Contractually Required Contribution	\$71,686	\$69,273	\$83,872	\$92,180	\$92,601
Contributions in Relation to the Contractually Required Contribution	<u>(71,686)</u>	<u>(69,273)</u>	<u>(83,872)</u>	<u>(92,180)</u>	<u>(92,601)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$512,043	\$494,807	\$599,086	\$658,429	\$661,436
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%	14.00%
<b>Net OPEB Liability/Asset</b>					
Contractually Required Contribution	\$0	\$0	\$0	\$0	\$0
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$512,043	\$494,807	\$599,086	\$658,429	\$661,436
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%	0.00%

See accompanying notes to the required supplementary information

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$89,321	\$90,226	\$100,029	\$89,598	\$91,390
<u>(89,321)</u>	<u>(90,226)</u>	<u>(100,029)</u>	<u>(89,598)</u>	<u>(91,390)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$638,007	\$644,471	\$714,493	\$662,141	\$703,000
14.00%	14.00%	14.00%	13.53%	13.00%
\$0	\$0	\$0	\$3,112	\$7,030
<u>0</u>	<u>0</u>	<u>0</u>	<u>(3,112)</u>	<u>(7,030)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$638,007	\$644,471	\$714,493	\$662,141	\$703,000
0.00%	0.00%	0.00%	0.47%	1.00%



**Muskingum County, Ohio**  
**Notes to the Required Supplementary Information**  
**For the year ended December 31, 2022**

**Changes in Assumptions – OPERS Pension– Traditional Plan**

Amounts reported beginning in 2022 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:

	2022	2019	2018 and 2017	2016 and prior
Wage Inflation	2.75 percent	3.25 percent	3.25 percent	3.75 percent
Future Salary Increases	2.75 to 10.75 percent including wage inflation	3.25 to 10.75 percent including wage inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA:				
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	see below	see below	see below	see below
Investment Rate of Return	6.9 percent	7.2 percent	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age	Individual Entry Age

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

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

2022	3.0 percent, simple through 2022 then 2.05 percent, simple
2021	0.5 percent, simple through 2021 then 2.15 percent, simple
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 5.50 to 5.00 percent

Amounts reported beginning in 2022 use pre-retirement mortality rates based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all these tables.

Amounts reported beginning in 2017 use 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

**Muskingum County, Ohio**  
**Notes to the Required Supplementary Information**  
**For the year ended December 31, 2022**

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.

Amounts reported for 2016 and prior use mortality rates based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

**Changes in Assumptions – OPERS Pension – Combined Plan**

	2022	2019	2018
Wage Inflation	2.75 percent	3.25 percent	3.25 percent
Future Salary Increases	2.75 to 8.25 percent including wage inflation	3.25 to 8.25 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	3 percent, simple
Post-January 7, 2013 Retirees	see below	see below	see below
Investment Rate of Return	6.9 percent	7.2 percent	7.5 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age

For 2022, 2021 and 2020, the Combined Plan had the same change in COLA or Ad Hoc COLA for Post-January 2, 2013, retirees as the Traditional Plan.

**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:

**Muskingum County, Ohio**  
**Notes to the Required Supplementary Information**  
**For the year ended December 31, 2022**

	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	See Below	See Below
Payroll Increases	3 percent	3.5 percent
Cost-of-Living Adjustment (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
Investment rate of return:		
2021 and 2022		7.00 percent, net of investment expenses, including inflation
2017 through 2020		7.45 percent, net of investment expenses, including inflation
2016 and prior		7.75 percent, net of investment expenses, including inflation

Beginning in 2022, post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110 percent for males, projected forward generationally using mortality improvement scale MP-2020. Pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95 percent for females, projected forward generationally using mortality improvement scale MP-2020. For disabled retirees, mortality rates are based on the Pub-2010 Teachers Disabled Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

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, 2022**

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**Changes in Assumptions – OPERS OPEB**

Wage Inflation:	
2022	2.75 percent
2021 and prior	3.25 percent
Projected Salary Increases (including wage inflation):	
2022	2.75 to 10.75 percent
2021 and prior	3.25 to 10.75 percent
Investment Return Assumption:	
Beginning in 2019	6.00 percent
2018	6.50 percent
Municipal Bond Rate:	
2022	1.84 percent
2021	2.00 percent
2020	2.75 percent
2019	3.71 percent
2018	3.31 percent
Single Discount Rate:	
2022	6.00 percent
2021	6.00 percent
2020	3.16 percent
2019	3.96 percent
2018	3.85 percent
Health Care Cost Trend Rate:	
2022	5.5 percent, initial 3.5 percent, ultimate in 2034
2021	8.5 percent, initial 3.5 percent, ultimate in 2035
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 Benefit Term – STRS Pension**

For 2022, the Board approved a one-time 3 percent COLA effective on the anniversary of a benefit recipient's retirement date for those eligible during Fiscal Year 2023 and eliminated the age 60 requirement to receive unreduced retirement that was scheduled to go into effect August 1, 2026.

**Changes in Benefit Terms – OPERS OPEB**

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and non-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

**Muskingum County, Ohio**  
**Notes to the Required Supplementary Information**  
**For the year ended December 31, 2022**

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retirees, as well as replacing OPERS-sponsored medical plans for non-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are reflected in 2021.

**Changes in Assumptions – STRS OPEB**

For 2022, salary increase rates were updated based on the actuarial experience study for the period July 1, 2015, through June 30, 2021, and were changed from age based to service based. Healthcare trends were updated to reflect emerging claims and recoveries experience.

For 2021, the discount rate was decreased from 7.45 percent to 7.00 percent.

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 2021, the non-Medicare subsidy percentage was increased effective January 1, 2022 from 2.055 percent to 2.1 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2022. The Medicare Part D Subsidy was updated to reflect it is expected to be negative in CY 2022. The Part B monthly reimbursement elimination date was postponed indefinitely.

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

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

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
General Fund  
For the Year Ended December 31, 2022

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Property Taxes	\$3,902,000	\$4,561,338	\$659,338
Permissive Sales Taxes	19,000,000	24,627,313	5,627,313
Charges for Services	4,936,340	5,423,816	487,476
Licenses and Permits	445,000	550,800	105,800
Fines, Forfeitures, and Settlements	276,500	295,807	19,307
Intergovernmental	3,636,032	5,100,257	1,464,225
Investment Earnings/Interest	840,633	969,848	129,215
Payments in Lieu of Taxes	120,000	134,810	14,810
Rent	305,075	265,329	(39,746)
Other	394,615	725,048	330,433
<i>Total Revenues</i>	<u>33,856,195</u>	<u>42,654,366</u>	<u>8,798,171</u>
<b>Expenditures</b>			
Current:			
General Government - Legislative and Executive			
Board of County Commissioners			
Salaries and Wages	658,486	619,712	38,774
Fringe Benefits	225,009	196,688	28,321
Contractual Services	1,458,505	1,261,396	197,109
Materials and Supplies	869,880	492,719	377,161
Capital Outlay	978,849	460,062	518,787
Other	25,000	6,223	18,777
<i>Total Board of County Commissioners</i>	<u>4,215,729</u>	<u>3,036,800</u>	<u>1,178,929</u>
County Auditor			
Salaries and Wages	633,984	576,712	57,272
Fringe Benefits	375,993	284,658	91,335
Contractual Services	555,389	283,034	272,355
Materials and Supplies	35,213	25,859	9,354
Capital Outlay	51,000	32,088	18,912
<i>Total County Auditor</i>	<u>1,651,579</u>	<u>1,202,351</u>	<u>449,228</u>
County Treasurer			
Salaries and Wages	168,815	167,988	827
Fringe Benefits	89,801	86,734	3,067
Contractual Services	92,438	92,438	0
Materials and Supplies	4,500	3,319	1,181
Capital Outlay	500	0	500
<i>Total County Treasurer</i>	<u>\$356,054</u>	<u>\$350,479</u>	<u>\$5,575</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, 2022

	Final Budget	Actual	Variance with Final Budget
General Government - Legislative and Executive (continued)			
Prosecuting Attorney			
Salaries and Wages	\$1,521,528	\$1,350,603	\$170,925
Fringe Benefits	639,610	538,513	101,097
Contractual Services	191,376	144,853	46,523
Materials and Supplies	49,428	48,613	815
Capital Outlay	44,057	17,090	26,967
<i>Total Prosecuting Attorney</i>	<u>2,445,999</u>	<u>2,099,672</u>	<u>346,327</u>
Records Commission			
Salaries and Wages	111,645	89,992	21,653
Fringe Benefits	43,681	19,374	24,307
Contractual Services	21,549	11,598	9,951
Materials and Supplies	13,551	8,476	5,075
Capital Outlay	31,000	8,691	22,309
<i>Total Records Commission</i>	<u>221,426</u>	<u>138,131</u>	<u>83,295</u>
Clerk of Courts Title			
Salaries and Wages	158,383	156,680	1,703
Fringe Benefits	88,417	80,327	8,090
Contractual Services	102,117	91,908	10,209
Materials and Supplies	55,000	38,425	16,575
Capital Outlay	6,000	1,909	4,091
<i>Total Clerk of Courts Title</i>	<u>409,917</u>	<u>369,249</u>	<u>40,668</u>
Board of Revision			
Contractual Services	5,811	2,272	3,539
Board of Elections			
Salaries and Wages	508,184	505,149	3,035
Fringe Benefits	247,080	212,734	34,346
Contractual Services	643,776	639,113	4,663
Materials and Supplies	31,437	25,911	5,526
Capital Outlay	6,432	2,897	3,535
<i>Total Board of Elections</i>	<u>\$1,436,909</u>	<u>\$1,385,804</u>	<u>\$51,105</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, 2022

	Final Budget	Actual	Variance with Final Budget
General Government - Legislative and Executive (continued)			
Information Services			
Salaries and Wages	\$305,000	\$273,580	\$31,420
Fringe Benefits	123,091	111,742	11,349
Contractual Services	111,103	26,160	84,943
Materials and Supplies	38,263	5,978	32,285
Capital Outlay	228,711	81,185	147,526
<i>Total Information Services</i>	<u>806,168</u>	<u>498,645</u>	<u>307,523</u>
Maintenance and Operation			
Salaries and Wages	670,000	637,056	32,944
Fringe Benefits	343,780	293,607	50,173
Contractual Services	1,116,914	1,081,123	35,791
Materials and Supplies	198,685	149,096	49,589
Capital Outlay	328,611	262,593	66,018
<i>Total Maintenance and Operation</i>	<u>2,657,990</u>	<u>2,423,475</u>	<u>234,515</u>
Recorder			
Salaries and Wages	213,177	181,385	31,792
Fringe Benefits	86,413	65,944	20,469
Contractual Services	63,013	52,196	10,817
Materials and Supplies	5,060	2,073	2,987
<i>Total Recorder</i>	<u>367,663</u>	<u>301,598</u>	<u>66,065</u>
Recorder Supplemental Equipment			
Fringe Benefits	1,800	1,135	665
Contractual Services	22	19	3
Capital Outlay	10,000	3,390	6,610
<i>Total Recorder Supplemental Equipment</i>	<u>11,822</u>	<u>4,544</u>	<u>7,278</u>
Fleet Garage			
Salaries and Wages	90,000	85,728	4,272
Fringe Benefits	50,255	47,160	3,095
Contractual Services	1,351	1,239	112
Materials and Supplies	76,848	61,132	15,716
<i>Total Fleet Garage</i>	<u>218,454</u>	<u>195,259</u>	<u>23,195</u>
<i>Total General Government - Legislative and Executive</i>	<u>\$14,805,521</u>	<u>\$12,008,279</u>	<u>\$2,797,242</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, 2022

	Final Budget	Actual	Variance with Final Budget
General Government - Judicial			
Court of Appeals			
Contractual Services	\$63	\$54	\$9
Other	10,000	9,576	424
<i>Total Court of Appeals</i>	<u>10,063</u>	<u>9,630</u>	<u>433</u>
Domestic Relations Court			
Salaries and Wages	556,000	505,629	50,371
Fringe Benefits	221,783	165,027	56,756
Contractual Services	26,194	20,835	5,359
Materials and Supplies	15,242	13,547	1,695
Capital Outlay	10,500	9,725	775
<i>Total Domestic Relations Court</i>	<u>829,719</u>	<u>714,763</u>	<u>114,956</u>
Common Pleas Court			
Salaries and Wages	268,724	261,738	6,986
Fringe Benefits	103,809	91,045	12,764
Contractual Services	81,542	73,522	8,020
Materials and Supplies	32,490	27,374	5,116
Capital Outlay	3,000	2,359	641
<i>Total Common Pleas Court</i>	<u>489,565</u>	<u>456,038</u>	<u>33,527</u>
Jury Commission			
Salaries and Wages	6,600	5,775	825
Fringe Benefits	1,119	925	194
Contractual Services	24	20	4
<i>Total Jury Commission</i>	<u>7,743</u>	<u>6,720</u>	<u>1,023</u>
Adult Probation			
Salaries and Wages	348,938	348,930	8
Fringe Benefits	181,006	177,009	3,997
Contractual Services	52,444	41,077	11,367
Materials and Supplies	5,000	4,977	23
<i>Total Adult Probation</i>	<u>587,388</u>	<u>571,993</u>	<u>15,395</u>
Juvenile Court			
Salaries and Wages	488,637	437,400	51,237
Fringe Benefits	223,326	174,019	49,307
Contractual Services	154,672	138,095	16,577
Materials and Supplies	30,701	25,554	5,147
Capital Outlay	83,000	7,127	75,873
<i>Total Juvenile Court</i>	<u>\$980,336</u>	<u>\$782,195</u>	<u>\$198,141</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, 2022

	Final Budget	Actual	Variance with Final Budget
<b>General Government - Judicial (continued)</b>			
<b>Juvenile Probation</b>			
Salaries and Wages	\$480,584	\$465,955	\$14,629
Fringe Benefits	193,460	180,128	13,332
Contractual Services	21,344	19,652	1,692
Materials and Supplies	2,500	741	1,759
Capital Outlay	45,510	35,110	10,400
<i>Total Juvenile Probation</i>	<u>743,398</u>	<u>701,586</u>	<u>41,812</u>
<b>Detention Home</b>			
Salaries and Wages	1,598,037	1,563,544	34,493
Fringe Benefits	670,249	584,337	85,912
Contractual Services	198,713	170,919	27,794
Materials and Supplies	150,406	138,844	11,562
Capital Outlay	5,000	3,868	1,132
<i>Total Detention Home</i>	<u>2,622,405</u>	<u>2,461,512</u>	<u>160,893</u>
<b>Probate Court</b>			
Salaries and Wages	235,400	235,379	21
Fringe Benefits	80,967	77,596	3,371
Contractual Services	18,151	16,654	1,497
Materials and Supplies	7,005	6,771	234
Capital Outlay	4,596	4,596	0
<i>Total Probate Court</i>	<u>346,119</u>	<u>340,996</u>	<u>5,123</u>
<b>Clerk of Courts</b>			
Salaries and Wages	443,953	435,873	8,080
Fringe Benefits	223,993	198,579	25,414
Contractual Services	119,470	117,533	1,937
Materials and Supplies	36,534	31,545	4,989
Capital Outlay	344,591	344,484	107
<i>Total Clerk of Courts</i>	<u>1,168,541</u>	<u>1,128,014</u>	<u>40,527</u>
<b>County Court</b>			
Salaries and Wages	396,650	396,642	8
Fringe Benefits	195,295	191,573	3,722
Contractual Services	13,204	7,446	5,758
Materials and Supplies	16,982	16,982	0
Capital Outlay	11,780	11,780	0
<i>Total County Court</i>	<u>\$633,911</u>	<u>\$624,423</u>	<u>\$9,488</u>

(continued)

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
General Fund (Continued)  
For the Year Ended December 31, 2022

	Final Budget	Actual	Variance with Final Budget
General Government - Judicial (continued)			
Municipal Court			
Salaries and Wages	\$35,934	\$35,934	\$0
Fringe Benefits	14,552	12,249	2,303
Contractual Services	49,773	49,348	425
	<u>100,259</u>	<u>97,531</u>	<u>2,728</u>
<i>Total Municipal Court</i>			
Attorney Fees - Public Defender Attorney Fees	1,233,970	1,196,422	37,548
	<u>1,233,970</u>	<u>1,196,422</u>	<u>37,548</u>
<i>Total General Government - Judicial</i>	<u>9,753,417</u>	<u>9,091,823</u>	<u>661,594</u>
Public Safety			
Coroner's Office			
Salaries and Wages	76,803	67,057	9,746
Fringe Benefits	15,525	11,963	3,562
Contractual Services	135,549	122,444	13,105
Materials and Supplies	500	0	500
	<u>228,377</u>	<u>201,464</u>	<u>26,913</u>
<i>Total Coroner's Office</i>			
Sheriff			
Salaries and Wages	7,501,701	7,486,609	15,092
Fringe Benefits	3,036,844	2,997,132	39,712
Contractual Services	233,265	209,226	24,039
Materials and Supplies	514,206	488,409	25,797
Capital Outlay	542,000	423,501	118,499
	<u>11,828,016</u>	<u>11,604,877</u>	<u>223,139</u>
<i>Total Sheriff</i>			
Jail			
Contractual Services	1,826,823	1,820,749	6,074
	<u>1,826,823</u>	<u>1,820,749</u>	<u>6,074</u>
Disaster Services			
Contractual Services	90,884	77,333	13,551
	<u>90,884</u>	<u>77,333</u>	<u>13,551</u>
Building Regulation			
Salaries and Wages	332,527	309,906	22,621
Fringe Benefits	115,791	104,155	11,636
Contractual Services	123,465	119,612	3,853
Materials and Supplies	16,713	15,669	1,044
Capital Outlay	72,229	72,229	0
	<u>660,725</u>	<u>621,571</u>	<u>39,154</u>
<i>Total Building Regulation</i>			
<i>Total Public Safety</i>	<u>\$14,634,825</u>	<u>\$14,325,994</u>	<u>\$308,831</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, 2022

	Final Budget	Actual	Variance with Final Budget
Public Works			
Engineer			
Salaries and Wages	\$93,500	\$91,164	\$2,336
Fringe Benefits	49,888	46,992	2,896
Contractual Services	2,799	1,280	1,519
Materials and Supplies	1,500	1,102	398
<i>Total Engineer</i>	<u>147,687</u>	<u>140,538</u>	<u>7,149</u>
Planning Commission			
Salaries and Wages	58,019	21,957	36,062
Fringe Benefits	9,143	3,666	5,477
Contractual Services	184	170	14
<i>Total Planning Commission</i>	<u>67,346</u>	<u>25,793</u>	<u>41,553</u>
<i>Total Public Works</i>	<u>215,033</u>	<u>166,331</u>	<u>48,702</u>
Health			
Humane Society			
Fringe Benefits	3,300	3,250	50
Contractual Services	10,532	10,527	5
<i>Total Humane Society</i>	<u>13,832</u>	<u>13,777</u>	<u>55</u>
Agriculture			
Contractual Services	220,182	220,064	118
Other Health - Crippled Children Aid			
Contractual Services	239,526	239,434	92
<i>Total Health</i>	<u>473,540</u>	<u>473,275</u>	<u>265</u>
Human Services			
Soldier's Relief			
Salaries and Wages	33,000	33,000	0
Fringe Benefits	17,594	12,977	4,617
Contractual Services	420,869	248,368	172,501
Materials and Supplies	12,320	3,694	8,626
Capital Outlay	13,500	9,178	4,322
<i>Total Soldier's Relief</i>	<u>\$497,283</u>	<u>\$307,217</u>	<u>\$190,066</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, 2022

	Final Budget	Actual	Variance with Final Budget
Human Services (continued)			
Veteran's Services			
Salaries and Wages	\$258,000	\$247,950	\$10,050
Fringe Benefits	132,404	107,389	25,015
Contractual Services	91,266	73,158	18,108
Materials and Supplies	41,000	20,598	20,402
<i>Total Veteran's Services</i>	<u>522,670</u>	<u>449,095</u>	<u>73,575</u>
<i>Total Human Services</i>	<u>1,019,953</u>	<u>756,312</u>	<u>263,641</u>
Intergovernmental			
Economic Development	1,190,985	236,916	954,069
Grants	808,666	732,261	76,405
<i>Total Intergovernmental</i>	<u>1,999,651</u>	<u>969,177</u>	<u>1,030,474</u>
<i>Total Expenditures</i>	<u>42,901,940</u>	<u>37,791,191</u>	<u>5,110,749</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(9,045,745)</u>	<u>4,863,175</u>	<u>13,908,920</u>
<b>Other Financing Sources (Uses)</b>			
Proceeds from the Sale of Capital Assets	30,000	185,215	155,215
Insurance Recoveries	290,000	511,442	221,442
Advances In	0	400,427	400,427
Advances Out	0	(301,778)	(301,778)
Transfers Out	(3,107,988)	(3,078,923)	29,065
<i>Total Other Financing Sources (Uses)</i>	<u>(2,787,988)</u>	<u>(2,283,617)</u>	<u>504,371</u>
<i>Net Change in Fund Balance</i>	<u>(11,833,733)</u>	<u>2,579,558</u>	<u>14,413,291</u>
Fund Balance Beginning of Year	25,899,480	25,899,480	0
Prior Year Encumbrances Appropriated	881,194	881,194	0
<i>Fund Balance End of Year</i>	<u><u>\$14,946,941</u></u>	<u><u>\$29,360,232</u></u>	<u><u>\$14,413,291</u></u>

## NONMAJOR GOVERNMENTAL FUNDS

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### Special Revenue Funds

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

### Debt Service Funds

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

### Capital Projects Funds

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



Muskingum County, Ohio  
Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2022

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$13,775,744	\$198,064	\$1,504,334	\$15,478,142
Cash and Cash Equivalents in Segregated Accounts	351,441	0	0	351,441
Cash and Cash Equivalents with Fiscal Agents	0	0	200	200
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	6,876	0	4,045	10,921
Receivables:				
Property Taxes	4,411,183	0	0	4,411,183
Payments in Lieu of Taxes	231,007	0	0	231,007
Lodging Taxes	30,863	0	0	30,863
Accounts	274,586	0	0	274,586
Intergovernmental	1,182,805	0	428,339	1,611,144
Interfund	280	0	0	280
Special Assessments	0	75,490	0	75,490
Materials and Supplies Inventory	23,574	0	0	23,574
Prepaid Items	173,427	0	0	173,427
<i>Total Assets</i>	<u>\$20,461,786</u>	<u>\$273,554</u>	<u>\$1,936,918</u>	<u>\$22,672,258</u>
<b>Liabilities</b>				
Accounts Payable	\$127,816	\$0	\$0	\$127,816
Accrued Wages and Benefits Payable	183,397	0	0	183,397
Contracts Payable	127,022	0	55,389	182,411
Matured Compensated Absences Payable	14,074	0	0	14,074
Retainage Payable	6,876	0	4,045	10,921
Interfund Payable	617,144	0	0	617,144
Intergovernmental Payable	295,055	0	0	295,055
Payroll Withholdings Payable	38,179	0	0	38,179
<i>Total Liabilities</i>	<u>1,409,563</u>	<u>0</u>	<u>59,434</u>	<u>1,468,997</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	3,893,706	0	0	3,893,706
Payments in Lieu of Taxes	231,007	0	0	231,007
Unavailable Revenue	1,619,543	75,490	0	1,695,033
<i>Total Deferred Inflows of Resources</i>	<u>5,744,256</u>	<u>75,490</u>	<u>0</u>	<u>5,819,746</u>
<b>Fund Balances</b>				
Nonspendable:				
Materials and Supplies Inventory	23,574	0	0	23,574
Prepaid Items	173,427	0	0	173,427
Restricted for:				
Court Corrections	2,527,532	0	0	2,527,532
Roads and Bridge Projects	0	0	491,093	491,093
Court Guardianship	3,887	0	0	3,887
Human Services	534,593	0	0	534,593
Senior Services	383,105	0	0	383,105
Law Enforcement and Public Safety	1,938,031	0	0	1,938,031
Emergency 911	374,358	0	0	374,358
Mental Health Program	37,042	0	0	37,042
Tuberculosis Clinic Program	2,056,526	0	0	2,056,526
Children Services Program	234,814	0	0	234,814
Debt Service	0	198,064	0	198,064
Capital Projects	0	0	1,387,550	1,387,550
Real Estate Assessment	3,076,732	0	0	3,076,732
Delinquent Real Estate and Tax Collection	969,998	0	0	969,998
Other Purposes	1,018,066	0	0	1,018,066
Unassigned (Deficits)	(43,718)	0	(1,159)	(44,877)
<i>Total Fund Balances</i>	<u>13,307,967</u>	<u>198,064</u>	<u>1,877,484</u>	<u>15,383,515</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$20,461,786</u>	<u>\$273,554</u>	<u>\$1,936,918</u>	<u>\$22,672,258</u>

Muskingum County, Ohio  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2022

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Property Taxes	\$3,531,098	\$0	\$0	\$3,531,098
Special Assessments	0	21,062	0	21,062
Lodging Taxes	475,578	0	0	475,578
Charges for Services	3,233,508	0	0	3,233,508
Licenses and Permits	166,148	0	0	166,148
Fines, Forfeitures, and Settlements	339,378	0	0	339,378
Intergovernmental	4,847,162	0	4,120,867	8,968,029
Investment Earnings/Interest	4,029	777	0	4,806
Payments in Lieu of Taxes	92,583	0	0	92,583
Rent	0	17,238	0	17,238
Contributions and Donations	66,891	0	421,243	488,134
Other	61,654	0	0	61,654
<i>Total Revenues</i>	<u>12,818,029</u>	<u>39,077</u>	<u>4,542,110</u>	<u>17,399,216</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	1,399,877	0	0	1,399,877
Judicial	436,365	0	0	436,365
Public Safety	3,579,424	0	0	3,579,424
Public Works	807,031	0	0	807,031
Health	1,048,340	0	0	1,048,340
Human Services	4,173,241	0	0	4,173,241
Community and Economic Development	462,284	0	0	462,284
Capital Outlay	0	0	6,386,943	6,386,943
Intergovernmental	1,535,272	0	16,252	1,551,524
Debt Service:				
Principal Retirement	135,176	299,176	0	434,352
Interest	6,647	28,432	0	35,079
<i>Total Expenditures</i>	<u>13,583,657</u>	<u>327,608</u>	<u>6,403,195</u>	<u>20,314,460</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(765,628)</u>	<u>(288,531)</u>	<u>(1,861,085)</u>	<u>(2,915,244)</u>
<b>Other Financing Sources</b>				
State Infrastructure Bank Loan Issued	0	0	477,141	477,141
OWDA Loans Issued	86,776	0	0	86,776
OPWC Loans Issued	0	0	400,000	400,000
Transfers In	1,054,172	281,008	1,463,996	2,799,176
<i>Total Other Financing Sources</i>	<u>1,140,948</u>	<u>281,008</u>	<u>2,341,137</u>	<u>3,763,093</u>
<i>Net Change in Fund Balances</i>	375,320	(7,523)	480,052	847,849
Fund Balances Beginning of Year	<u>12,932,647</u>	<u>205,587</u>	<u>1,397,432</u>	<u>14,535,666</u>
<i>Fund Balances End of Year</i>	<u>\$13,307,967</u>	<u>\$198,064</u>	<u>\$1,877,484</u>	<u>\$15,383,515</u>

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## SPECIAL REVENUE FUNDS

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

### Major Special Revenue Funds

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

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

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

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.

Local Fiscal Recovery Fund - To account for federal revenues from the American Rescue Plan Act of 2021. These revenues were established to respond to the pandemic, its economic effects, and to build a stronger, more equitable economy during the recovery. The funds are restricted to eligible uses identified through the interim final rule.

### 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. This fund had no cash activity or budget during 2022; therefore, there is no budgetary schedule presented.

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. This fund had no cash activity or budget during 2022; therefore, there is no budgetary schedule presented.

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.

(continued)

## **SPECIAL REVENUE FUNDS (Continued)**

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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.

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.

(continued)

## **SPECIAL REVENUE FUNDS (Continued)**

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Senior Citizens Levy Fund - To account for revenue derived from property taxes restricted to assist in the providing of programs and services to the senior citizens of the County.

Felony Delinquent Care and Custody Fund - To account for restricted grant monies which are used for the Intensive Probation Program.

Drug Law Enforcement Fund - To account for income from fines on drug-related cases restricted for drug-related investigations.

Indigent Guardianship Fund - To account for restricted probate court fees used for court appointed guardians for indigents.

Victim of Criminals Fund - To account for restricted donations and state grant monies to be used to assist the victims of crime.

Sheriff Commissary Fund - To account for restricted sales within the commissary. 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.

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. This fund had no cash activity or budget during 2022; therefore, there is no budgetary schedule presented.

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.

## **SPECIAL REVENUE FUNDS (Continued)**

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OneOhio Opioid Fund – To account for OneOhio Opioid settlement funds received directly from the State of Ohio. Funds are restricted for (1) expand the availability of treatment for individuals affected by substance use disorders, (2) develop, promote and provide evidence-based substance use prevention strategies, (3) provide substance use avoidance and awareness education, (4) decrease the oversupply of licit and illicit opioids, and (5) support recovery from addiction services performed by qualified and appropriately licensed providers.

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, 2022

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Charges for Services	\$467,547	\$467,547	\$0
Intergovernmental	10,735,575	8,857,953	(1,877,622)
Other	167,453	230,802	63,349
<i>Total Revenues</i>	<u>11,370,575</u>	<u>9,556,302</u>	<u>(1,814,273)</u>
<b>Expenditures</b>			
Current:			
Human Services			
Public Assistance			
Salaries and Wages	3,830,500	3,669,999	160,501
Fringe Benefits	1,865,037	1,663,441	201,596
Contractual Services	5,996,013	4,625,433	1,370,580
Materials and Supplies	131,163	66,950	64,213
Capital Outlay	80,963	43,853	37,110
<i>Total Expenditures</i>	<u>11,903,676</u>	<u>10,069,676</u>	<u>1,834,000</u>
<i>Excess of Revenues Under Expenditures</i>	(533,101)	(513,374)	19,727
<b>Other Financing Source</b>			
Transfers In	250,000	223,284	(26,716)
<i>Net Change in Fund Balance</i>	(283,101)	(290,090)	(6,989)
Fund Balance Beginning of Year	283,575	283,575	0
Prior Year Encumbrances Appropriated	167,100	167,100	0
<i>Fund Balance End of Year</i>	<u>\$167,574</u>	<u>\$160,585</u>	<u>(\$6,989)</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, 2022

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Property Taxes	\$2,269,130	\$2,392,025	\$122,895
Charges for Services	72,000	124,328	52,328
Intergovernmental	2,595,244	3,269,417	674,173
Investment Earnings/Interest	500	2,950	2,450
Payments in Lieu of Taxes	4,000	0	(4,000)
Contributions and Donations	11,500	2,290	(9,210)
Other	352,775	10,606	(342,169)
<i>Total Revenues</i>	<u>5,305,149</u>	<u>5,801,616</u>	<u>496,467</u>
<b>Expenditures</b>			
Current:			
Human Services			
Starlight School Levy			
Salaries and Wages	4,136,050	3,476,127	659,923
Fringe Benefits	1,961,400	1,420,451	540,949
Contractual Services	5,397,067	4,097,718	1,299,349
Materials and Supplies	216,179	121,309	94,870
Capital Outlay	107,334	96,176	11,158
<i>Total Expenditures</i>	<u>11,818,030</u>	<u>9,211,781</u>	<u>2,606,249</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(6,512,881)</u>	<u>(3,410,165)</u>	<u>3,102,716</u>
<b>Other Financing Sources</b>			
Proceeds from the Sale of Capital Assets	0	9,894	9,894
Insurance Recoveries	0	51,714	51,714
Advances In	36,000	0	(36,000)
<i>Total Other Financing Sources</i>	<u>36,000</u>	<u>61,608</u>	<u>25,608</u>
<i>Net Change in Fund Balance</i>	(6,476,881)	(3,348,557)	3,128,324
Fund Balance Beginning of Year	8,446,822	8,446,822	0
Prior Year Encumbrances Appropriated	145,192	145,192	0
<i>Fund Balance End of Year</i>	<u><u>\$2,115,133</u></u>	<u><u>\$5,243,457</u></u>	<u><u>\$3,128,324</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Children Services Levy Fund  
For the Year Ended December 31, 2022

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Property Taxes	\$3,500,000	\$3,460,275	(\$39,725)
Charges for Services	1,801,000	1,676,821	(124,179)
Intergovernmental	4,719,000	4,333,135	(385,865)
Contributions and Donations	16,600	50,618	34,018
Other	37,100	62,774	25,674
	<u>10,073,700</u>	<u>9,583,623</u>	<u>(490,077)</u>
<i>Total Revenues</i>			
<b>Expenditures</b>			
Current:			
Human Services			
Children Services Levy			
Salaries and Wages	4,150,000	3,857,710	292,290
Fringe Benefits	1,884,667	1,623,670	260,997
Contractual Services	3,972,759	3,290,302	682,457
Materials and Supplies	189,681	167,923	21,758
Capital Outlay	142,901	68,958	73,943
	<u>10,340,008</u>	<u>9,008,563</u>	<u>1,331,445</u>
<i>Total Expenditures</i>			
	(266,308)	575,060	841,368
<i>Net Change in Fund Balance</i>			
Fund Balance Beginning of Year	5,061,756	5,061,756	0
Prior Year Encumbrances Appropriated	355,932	355,932	0
	<u>\$5,151,380</u>	<u>\$5,992,748</u>	<u>\$841,368</u>
<i>Fund Balance End of Year</i>			

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, 2022

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Permissive Motor Vehicle License Tax	\$200,000	\$151,055	(\$48,945)
Licenses and Permits	0	12,250	12,250
Fines, Forfeitures, and Settlements	45,000	47,348	2,348
Intergovernmental	7,553,847	6,908,955	(644,892)
Investment Earnings/Interest	0	5,841	5,841
Contributions and Donations	95,000	102,207	7,207
Other	185,500	51,480	(134,020)
<i>Total Revenues</i>	<u>8,079,347</u>	<u>7,279,136</u>	<u>(800,211)</u>
<b>Expenditures</b>			
Current:			
Public Works			
Engineer			
Salaries and Wages	2,368,477	2,302,840	65,637
Fringe Benefits	941,607	900,265	41,342
Contractual Services	2,826,634	2,565,698	260,936
Materials and Supplies	3,332,209	3,000,746	331,463
Capital Outlay	383,000	46,336	336,664
<i>Total Public Works</i>	<u>9,851,927</u>	<u>8,815,885</u>	<u>1,036,042</u>
Debt Service:			
Principal Retirement	271,186	263,548	7,638
Interest	32,340	32,340	0
<i>Total Debt Service</i>	<u>303,526</u>	<u>295,888</u>	<u>7,638</u>
<i>Total Expenditures</i>	<u>10,155,453</u>	<u>9,111,773</u>	<u>1,043,680</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(2,076,106)</u>	<u>(1,832,637)</u>	<u>243,469</u>
<b>Other Financing Source (Uses)</b>			
Advances Out	(200,000)	(200,000)	0
Transfers In	1,533,099	1,520,931	(12,168)
Transfers Out	(1,389,693)	(1,385,996)	3,697
<i>Total Other Financing Source (Uses)</i>	<u>(56,594)</u>	<u>(65,065)</u>	<u>(8,471)</u>
<i>Net Change in Fund Balance</i>	<u>(2,132,700)</u>	<u>(1,897,702)</u>	<u>234,998</u>
Fund Balance Beginning of Year	2,387,726	2,387,726	0
Prior Year Encumbrances Appropriated	137,581	137,581	0
<i>Fund Balance End of Year</i>	<u>\$392,607</u>	<u>\$627,605</u>	<u>\$234,998</u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Local Fiscal Recovery Fund  
For the Year Ended December 31, 2022

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Intergovernmental	\$8,373,127	\$7,504,282	(\$868,845)
Investment Earnings/Interest	750	12,849	12,099
<i>Total Revenues</i>	<u>8,373,877</u>	<u>7,517,131</u>	<u>(856,746)</u>
<b>Expenditures</b>			
Current:			
General Government - Legislative and Executive			
Local Fiscal Recovery			
Salaries and Wages	99,490	63,840	35,650
Fringe Benefits	36,150	34,674	1,476
Contractual Services	10,000	9,000	1,000
Materials and Supplies	750	5	745
Capital Outlay	1,000	0	1,000
<i>Total General Government - Legislative and Executive</i>	<u>147,390</u>	<u>107,519</u>	<u>39,871</u>
Public Safety			
Local Fiscal Recovery			
Contractual Services	3,463	3,400	63
Public Works			
Local Fiscal Recovery			
Contractual Services	407,616	401,344	6,272
Health			
Local Fiscal Recovery			
Contractual Services	2,526,595	2,481,000	45,595
Human Services			
Local Fiscal Recovery			
Contractual Services	15,866	15,580	286
<i>Total Expenditures</i>	<u>3,100,930</u>	<u>3,008,843</u>	<u>92,087</u>
<i>Net Change in Fund Balance</i>	5,272,947	4,508,288	(764,659)
Fund Balance Beginning of Year	<u>1,810,911</u>	<u>1,810,911</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$7,083,858</u>	<u>\$6,319,199</u>	<u>(\$764,659)</u>

Muskingum County, Ohio  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2022

	Dog and Kennel	Child Support Enforcement Agency	Childrens' Services Trust	Real Estate Assessment
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$67,737	\$360,935	\$202	\$3,171,024
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	0	0	0	6,876
Receivables:				
Property Taxes	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0
Lodging Taxes	0	0	0	0
Accounts	1,595	0	0	0
Intergovernmental	0	145,051	0	0
Interfund	0	0	0	0
Materials and Supplies Inventory	6,211	5,138	0	0
Prepaid Items	1,038	12,209	0	66,332
<i>Total Assets</i>	<u>\$76,581</u>	<u>\$523,333</u>	<u>\$202</u>	<u>\$3,244,232</u>
<b>Liabilities</b>				
Accounts Payable	\$3,031	\$1,897	\$0	\$408
Accrued Wages and Benefits Payable	8,274	62,231	0	16,187
Contracts Payable	0	0	0	61,882
Matured Compensated Absences Payable	0	14,074	0	0
Retainage Payable	0	0	0	6,876
Interfund Payable	0	65,155	0	0
Intergovernmental Payable	3,766	44,614	0	12,311
Payroll Withholdings Payable	850	12,500	0	3,504
<i>Total Liabilities</i>	<u>15,921</u>	<u>200,471</u>	<u>0</u>	<u>101,168</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0
Unavailable Revenue	0	145,051	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>145,051</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>				
Nonspendable:				
Materials and Supplies Inventory	6,211	5,138	0	0
Prepaid Items	1,038	12,209	0	66,332
Restricted for:				
Court Corrections	0	0	0	0
Court Guardianship	0	0	0	0
Human Services	0	160,464	0	0
Senior Services	0	0	0	0
Law Enforcement and Public Safety	0	0	0	0
Emergency 911	0	0	0	0
Mental Health Programs	0	0	0	0
Tuberculosis Clinic Program	0	0	0	0
Children Services Program	0	0	202	0
Real Estate Assessment	0	0	0	3,076,732
Delinquent Real Estate and Tax Collection	0	0	0	0
Other Purposes	53,411	0	0	0
Unassigned (Deficits)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>60,660</u>	<u>177,811</u>	<u>202</u>	<u>3,143,064</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$76,581</u>	<u>\$523,333</u>	<u>\$202</u>	<u>\$3,244,232</u>

Redevelopment Tax Equivalent	Miscellaneous Federal Grants	Access Visitation Grant	Delinquent Real Estate Tax and Assessment Collection	Homeland Security	Juvenile IV-E Reimbursement
\$0	\$72,838	\$10,445	\$858,911	\$112,216	\$374,129
0	0	327	125,394	0	0
0	0	0	0	0	0
0	0	0	0	0	0
136,968	0	0	0	0	0
0	0	0	0	0	0
0	0	105	38,926	0	0
0	289,900	0	0	50,336	3,480
0	0	0	0	0	0
0	379	0	0	0	0
0	2,324	0	893	42,453	0
<u>\$136,968</u>	<u>\$365,441</u>	<u>\$10,877</u>	<u>\$1,024,124</u>	<u>\$205,005</u>	<u>\$377,609</u>
\$0	\$1,530	\$0	\$2,406	\$38,497	\$0
0	4,517	0	6,217	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	115,000	0
0	3,268	0	4,441	0	0
0	918	0	1,243	0	0
0	10,233	0	14,307	153,497	0
0	0	0	0	0	0
136,968	0	0	0	0	0
0	288,146	105	38,926	46,769	3,480
<u>136,968</u>	<u>288,146</u>	<u>105</u>	<u>38,926</u>	<u>46,769</u>	<u>3,480</u>
0	379	0	0	0	0
0	2,324	0	893	42,453	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	374,129
0	0	0	0	0	0
0	64,359	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	969,998	0	0
0	0	10,772	0	0	0
0	0	0	0	(37,714)	0
0	67,062	10,772	970,891	4,739	374,129
<u>\$136,968</u>	<u>\$365,441</u>	<u>\$10,877</u>	<u>\$1,024,124</u>	<u>\$205,005</u>	<u>\$377,609</u>

(continued)

Muskingum County, Ohio  
Combining Balance Sheet  
Nonmajor Special Revenue Funds (Continued)  
December 31, 2022

	Tuberculosis Clinic	Block Grants	County Courts	Community Correction
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,093,469	\$382,365	\$2,446,446	\$32,144
Cash and Cash Equivalents in Segregated Accounts	355	0	69,971	0
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	0	0	0	0
Receivables:				
Property Taxes	847,777	0	0	0
Payments in Lieu of Taxes	0	0	0	0
Lodging Taxes	0	0	0	0
Accounts	630	0	94,143	0
Intergovernmental	32,007	298,548	0	125,414
Interfund	280	0	0	0
Materials and Supplies Inventory	11,828	0	0	0
Prepaid Items	7,079	411	2,920	0
<i>Total Assets</i>	<u>\$2,993,425</u>	<u>\$681,324</u>	<u>\$2,613,480</u>	<u>\$157,558</u>
<b>Liabilities</b>				
Accounts Payable	\$19,835	\$0	\$2,144	\$0
Accrued Wages and Benefits Payable	9,712	1,925	2,122	8,010
Contracts Payable	0	65,140	0	0
Matured Compensated Absences Payable	0	0	0	0
Retainage Payable	0	0	0	0
Interfund Payable	0	379,779	0	16,020
Intergovernmental Payable	6,783	120,472	2,894	5,723
Payroll Withholdings Payable	1,886	385	916	1,602
<i>Total Liabilities</i>	<u>38,216</u>	<u>567,701</u>	<u>8,076</u>	<u>31,355</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	750,186	0	0	0
Payments in Lieu of Taxes	0	0	0	0
Unavailable Revenue	129,590	86,052	94,143	62,707
<i>Total Deferred Inflows of Resources</i>	<u>879,776</u>	<u>86,052</u>	<u>94,143</u>	<u>62,707</u>
<b>Fund Balances</b>				
Nonspendable:				
Materials and Supplies Inventory	11,828	0	0	0
Prepaid Items	7,079	411	2,920	0
Restricted for:				
Court Corrections	0	0	2,508,341	0
Court Guardianship	0	0	0	0
Human Services	0	0	0	0
Senior Services	0	0	0	0
Law Enforcement and Public Safety	0	0	0	63,496
Emergency 911	0	0	0	0
Mental Health Programs	0	0	0	0
Tuberculosis Clinic Program	2,056,526	0	0	0
Children Services Program	0	0	0	0
Real Estate Assessment	0	0	0	0
Delinquent Real Estate and Tax Collection	0	0	0	0
Other Purposes	0	27,160	0	0
Unassigned (Deficits)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>2,075,433</u>	<u>27,571</u>	<u>2,511,261</u>	<u>63,496</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$2,993,425</u>	<u>\$681,324</u>	<u>\$2,613,480</u>	<u>\$157,558</u>

Home Detention (Electronic Monitor)	Marriage License	Political Subdivision Housing	Indigent Drivers Alcohol Treatment	Enforcement and Education	Law Enforcement
\$231,939	\$958	\$115,909	\$154,869	\$2,263	\$655,886
9,315	6,811	0	1,974	76	86,430
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
51,125	1,884	2,366	11,256	439	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
462	0	0	0	0	9,086
<u>\$292,841</u>	<u>\$9,653</u>	<u>\$118,275</u>	<u>\$168,099</u>	<u>\$2,778</u>	<u>\$751,402</u>
\$4,531	\$958	\$0	\$0	\$0	\$3,345
5,160	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	2,498	0	0
2,309	0	0	0	0	0
540	0	0	0	0	0
<u>12,540</u>	<u>958</u>	<u>0</u>	<u>2,498</u>	<u>0</u>	<u>3,345</u>
0	0	0	0	0	0
0	0	0	0	0	0
51,125	1,884	2,366	11,256	439	0
<u>51,125</u>	<u>1,884</u>	<u>2,366</u>	<u>11,256</u>	<u>439</u>	<u>0</u>
0	0	0	0	0	0
462	0	0	0	0	9,086
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
228,714	0	0	0	2,339	738,971
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	6,811	115,909	154,345	0	0
0	0	0	0	0	0
<u>229,176</u>	<u>6,811</u>	<u>115,909</u>	<u>154,345</u>	<u>2,339</u>	<u>748,057</u>
<u>\$292,841</u>	<u>\$9,653</u>	<u>\$118,275</u>	<u>\$168,099</u>	<u>\$2,778</u>	<u>\$751,402</u>

(continued)



Muskingum County, Ohio  
Combining Balance Sheet  
Nonmajor Special Revenue Funds (Continued)  
December 31, 2022

	Legal Aid Society	Senior Citizens Levy	Felony Delinquent Care and Custody	Drug Law Enforcement
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,486	\$426,300	\$250,478	\$34,721
Cash and Cash Equivalents in Segregated Accounts	17	0	0	0
Receivables:				
Property Taxes	0	1,021,910	0	0
Payments in Lieu of Taxes	0	0	0	0
Lodging Taxes	0	0	0	0
Accounts	2	0	0	0
Intergovernmental	0	36,245	78,324	13,147
Interfund	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Prepaid Items	0	6,077	747	24
<i>Total Assets</i>	<u>\$1,505</u>	<u>\$1,490,532</u>	<u>\$329,549</u>	<u>\$47,892</u>
<b>Liabilities</b>				
Accounts Payable	\$0	\$0	\$0	\$0
Accrued Wages and Benefits Payable	0	21,356	5,343	2,551
Contracts Payable	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0
Retainage Payable	0	0	0	0
Interfund Payable	0	2,492	0	35,000
Intergovernmental Payable	0	15,124	3,817	2,467
Payroll Withholdings Payable	0	4,223	1,069	707
<i>Total Liabilities</i>	<u>0</u>	<u>43,195</u>	<u>10,229</u>	<u>40,725</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	0	903,805	0	0
Payments in Lieu of Taxes	0	0	0	0
Unavailable Revenue	2	154,350	39,284	13,147
<i>Total Deferred Inflows of Resources</i>	<u>2</u>	<u>1,058,155</u>	<u>39,284</u>	<u>13,147</u>
<b>Fund Balances</b>				
Nonspendable:				
Materials and Supplies Inventory	0	0	0	0
Prepaid Items	0	6,077	747	24
Restricted for:				
Court Corrections	0	0	0	0
Court Guardianship	0	0	0	0
Human Services	0	0	0	0
Senior Services	0	383,105	0	0
Law Enforcement and Public Safety	0	0	279,289	0
Emergency 911	0	0	0	0
Mental Health Programs	0	0	0	0
Tuberculosis Clinic Program	0	0	0	0
Children Services Program	0	0	0	0
Real Estate Assessment	0	0	0	0
Delinquent Real Estate and Tax Collection	0	0	0	0
Other Purposes	1,503	0	0	0
Unassigned (Deficits)	0	0	0	(6,004)
<i>Total Fund Balances (Deficit)</i>	<u>1,503</u>	<u>389,182</u>	<u>280,036</u>	<u>(5,980)</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$1,505</u>	<u>\$1,490,532</u>	<u>\$329,549</u>	<u>\$47,892</u>

<u>Indigent Guardianship</u>	<u>Victim of Criminals</u>	<u>Sheriff Commissary</u>	<u>Children Services Christmas</u>	<u>Mental Health Levy</u>	<u>Sheriff Levy</u>
\$1,951	\$21,305	\$217,523	\$232,187	\$37,042	\$337,290
1,936	0	48,153	0	0	0
0	0	0	0	1,777,064	764,432
0	0	0	0	0	0
0	0	0	0	0	0
272	0	37,008	3,249	0	0
0	33,647	0	0	56,406	20,300
0	0	0	0	0	0
0	0	0	0	0	0
0	0	1,335	0	0	2,458
<u>\$4,159</u>	<u>\$54,952</u>	<u>\$304,019</u>	<u>\$235,436</u>	<u>\$1,870,512</u>	<u>\$1,124,480</u>
\$0	\$0	\$45,325	\$824	\$0	\$0
0	4,341	4,432	0	0	18,071
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	3,103	4,049	0	0	17,865
0	869	1,164	0	0	5,147
<u>0</u>	<u>8,313</u>	<u>54,970</u>	<u>824</u>	<u>0</u>	<u>41,083</u>
0	0	0	0	1,567,695	672,020
0	0	0	0	0	0
272	20,192	19,780	0	265,775	112,712
<u>272</u>	<u>20,192</u>	<u>19,780</u>	<u>0</u>	<u>1,833,470</u>	<u>784,732</u>
0	0	0	0	0	0
0	0	1,335	0	0	2,458
0	0	0	0	0	0
3,887	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	26,447	227,934	0	0	296,207
0	0	0	0	0	0
0	0	0	0	37,042	0
0	0	0	0	0	0
0	0	0	234,612	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>3,887</u>	<u>26,447</u>	<u>229,269</u>	<u>234,612</u>	<u>37,042</u>	<u>298,665</u>
<u>\$4,159</u>	<u>\$54,952</u>	<u>\$304,019</u>	<u>\$235,436</u>	<u>\$1,870,512</u>	<u>\$1,124,480</u>

(continued)

Muskingum County, Ohio  
Combining Balance Sheet  
Nonmajor Special Revenue Funds (Continued)  
December 31, 2022

	Law Library Resources	Juvenile Detention	Concealed Weapon	Wireless 911
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$262,571	\$19,191	\$5,401	\$380,444
Cash and Cash Equivalents in Segregated Accounts	682	0	0	0
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	0	0	0	0
Receivables:				
Property Taxes	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0
Lodging Taxes	0	0	0	0
Accounts	31,386	0	200	0
Intergovernmental	0	0	0	0
Interfund	0	0	0	0
Materials and Supplies Inventory	18	0	0	0
Prepaid Items	1,003	0	275	16,301
<i>Total Assets</i>	<u>\$295,660</u>	<u>\$19,191</u>	<u>\$5,876</u>	<u>\$396,745</u>
<b>Liabilities</b>				
Accounts Payable	\$2,398	\$0	\$0	\$687
Accrued Wages and Benefits Payable	260	0	0	2,688
Contracts Payable	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0
Retainage Payable	0	0	0	0
Interfund Payable	0	0	0	0
Intergovernmental Payable	186	0	873	2,107
Payroll Withholdings Payable	52	0	0	604
<i>Total Liabilities</i>	<u>2,896</u>	<u>0</u>	<u>873</u>	<u>6,086</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0
Unavailable Revenue	31,386	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>31,386</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>				
Nonspendable:				
Materials and Supplies Inventory	18	0	0	0
Prepaid Items	1,003	0	275	16,301
Restricted for:				
Court Corrections	0	19,191	0	0
Court Guardianship	0	0	0	0
Human Services	0	0	0	0
Senior Services	0	0	0	0
Law Enforcement and Public Safety	0	0	4,728	0
Emergency 911	0	0	0	374,358
Mental Health Programs	0	0	0	0
Tuberculosis Clinic Program	0	0	0	0
Children Services Program	0	0	0	0
Real Estate Assessment	0	0	0	0
Delinquent Real Estate and Tax Collection	0	0	0	0
Other Purposes	260,357	0	0	0
Unassigned (Deficits)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>261,378</u>	<u>19,191</u>	<u>5,003</u>	<u>390,659</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$295,660</u>	<u>\$19,191</u>	<u>\$5,876</u>	<u>\$396,745</u>

OPOTA-CPT	Brandywine Loop Extension	Lodging Excise Tax	OneOhio Opioid	Total Nonmajor Special Revenue Funds
\$7,447	\$310,033	\$40,199	\$45,490	\$13,775,744
0	0	0	0	351,441
0	0	0	0	6,876
0	0	0	0	4,411,183
0	94,039	0	0	231,007
0	0	30,863	0	30,863
0	0	0	0	274,586
0	0	0	0	1,182,805
0	0	0	0	280
0	0	0	0	23,574
0	0	0	0	173,427
<u>\$7,447</u>	<u>\$404,072</u>	<u>\$71,062</u>	<u>\$45,490</u>	<u>\$20,461,786</u>
\$0	\$0	\$0	\$0	\$127,816
0	0	0	0	183,397
0	0	0	0	127,022
0	0	0	0	14,074
0	0	0	0	6,876
0	0	1,200	0	617,144
1,900	0	36,983	0	295,055
0	0	0	0	38,179
<u>1,900</u>	<u>0</u>	<u>38,183</u>	<u>0</u>	<u>1,409,563</u>
0	0	0	0	3,893,706
0	94,039	0	0	231,007
0	0	604	0	1,619,543
<u>0</u>	<u>94,039</u>	<u>604</u>	<u>0</u>	<u>5,744,256</u>
0	0	0	0	23,574
0	0	0	0	173,427
0	0	0	0	2,527,532
0	0	0	0	3,887
0	0	0	0	534,593
0	0	0	0	383,105
5,547	0	0	0	1,938,031
0	0	0	0	374,358
0	0	0	0	37,042
0	0	0	0	2,056,526
0	0	0	0	234,814
0	0	0	0	3,076,732
0	0	0	0	969,998
0	310,033	32,275	45,490	1,018,066
0	0	0	0	(43,718)
<u>5,547</u>	<u>310,033</u>	<u>32,275</u>	<u>45,490</u>	<u>13,307,967</u>
<u>\$7,447</u>	<u>\$404,072</u>	<u>\$71,062</u>	<u>\$45,490</u>	<u>\$20,461,786</u>

Muskingum County, Ohio  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2022

	Dog and Kennel	Child Support Enforcement Agency	Childrens' Services Trust	Real Estate Assessment
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Lodging Taxes	0	0	0	0
Charges for Services	46,090	353,935	0	1,121,128
Licenses and Permits	108,570	0	0	0
Fines, Forfeitures, and Settlements	492	0	0	479
Intergovernmental	0	2,022,117	0	0
Investment Earnings/Interest	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0
Contributions and Donations	25,943	0	0	0
Other	1,097	20,061	0	14,978
<i>Total Revenues</i>	<u>182,192</u>	<u>2,396,113</u>	<u>0</u>	<u>1,136,585</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	1,117,987
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	305,113	0	0	0
Human Services	0	3,164,152	0	0
Community and Economic Development	0	0	0	0
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest	0	0	0	0
<i>Total Expenditures</i>	<u>305,113</u>	<u>3,164,152</u>	<u>0</u>	<u>1,117,987</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(122,921)</u>	<u>(768,039)</u>	<u>0</u>	<u>18,598</u>
<b>Other Financing Sources</b>				
OWDA Loans Issued	0	0	0	0
Transfers In	125,400	600,000	0	0
<i>Total Other Financing Sources</i>	<u>125,400</u>	<u>600,000</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	2,479	(168,039)	0	18,598
Fund Balances (Deficits) Beginning of Year	<u>58,181</u>	<u>345,850</u>	<u>202</u>	<u>3,124,466</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$60,660</u>	<u>\$177,811</u>	<u>\$202</u>	<u>\$3,143,064</u>

Miscellaneous Federal Grants	Access Visitation Grant	Delinquent Real Estate Tax and Assessment Collection	Homeland Security	Juvenile IV-E Reimbursement	Tuberculosis Clinic
\$0	\$0	\$0	\$0	\$0	\$690,143
0	0	0	0	0	0
0	1,027	571,321	0	0	39,618
0	0	0	0	0	0
0	0	0	0	0	0
105,136	0	0	281,638	103,246	65,149
26	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	75
1,109	0	8,413	0	0	2,842
<u>106,271</u>	<u>1,027</u>	<u>579,734</u>	<u>281,638</u>	<u>103,246</u>	<u>797,827</u>
0	0	281,890	0	0	0
0	1,587	0	0	0	0
205,768	0	0	254,100	0	0
0	0	0	0	0	0
0	0	0	0	0	723,967
0	0	0	0	28,096	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>205,768</u>	<u>1,587</u>	<u>281,890</u>	<u>254,100</u>	<u>28,096</u>	<u>723,967</u>
<u>(99,497)</u>	<u>(560)</u>	<u>297,844</u>	<u>27,538</u>	<u>75,150</u>	<u>73,860</u>
0	0	0	0	0	0
<u>100,134</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>100,134</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
637	(560)	297,844	27,538	75,150	73,860
<u>66,425</u>	<u>11,332</u>	<u>673,047</u>	<u>(22,799)</u>	<u>298,979</u>	<u>2,001,573</u>
<u>\$67,062</u>	<u>\$10,772</u>	<u>\$970,891</u>	<u>\$4,739</u>	<u>\$374,129</u>	<u>\$2,075,433</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, 2022

	Block Grants	County Courts	Community Correction	Home Detention (Electronic Monitor)
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Lodging Taxes	0	0	0	0
Charges for Services	350	182,109	0	198,334
Licenses and Permits	0	0	0	0
Fines, Forfeitures, and Settlements	0	59,683	0	0
Intergovernmental	829,447	152,644	313,535	0
Investment Earnings/Interest	0	4,003	0	0
Payments in Lieu of Taxes	0	0	0	0
Contributions and Donations	0	10,000	0	0
Other	28	19	0	850
<i>Total Revenues</i>	<u>829,825</u>	<u>408,458</u>	<u>313,535</u>	<u>199,184</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	307,924	0	0
Public Safety	0	0	242,074	238,337
Public Works	807,031	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Community and Economic Development	0	0	0	0
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	86,776	0	0	0
Interest	0	0	0	0
<i>Total Expenditures</i>	<u>893,807</u>	<u>307,924</u>	<u>242,074</u>	<u>238,337</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(63,982)</u>	<u>100,534</u>	<u>71,461</u>	<u>(39,153)</u>
<b>Other Financing Sources</b>				
OWDA Loans Issued	86,776	0	0	0
Transfers In	78,472	0	0	0
<i>Total Other Financing Sources</i>	<u>165,248</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	101,266	100,534	71,461	(39,153)
Fund Balances (Deficits) Beginning of Year	<u>(73,695)</u>	<u>2,410,727</u>	<u>(7,965)</u>	<u>268,329</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$27,571</u>	<u>\$2,511,261</u>	<u>\$63,496</u>	<u>\$229,176</u>

Marriage License	Political Subdivision Housing	Indigent Drivers Alcohol Treatment	Enforcement and Education	Law Enforcement	Legal Aid Society
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	103
15,383	0	0	0	0	0
0	10,011	18,612	1,153	109,757	0
0	0	18,047	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	2,862	0
0	0	0	0	0	0
<u>15,383</u>	<u>10,011</u>	<u>36,659</u>	<u>1,153</u>	<u>112,619</u>	<u>103</u>

0	0	0	0	0	0
0	0	42,713	0	0	0
0	0	0	699	280,935	0
0	0	0	0	0	0
19,260	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>19,260</u>	<u>0</u>	<u>42,713</u>	<u>699</u>	<u>280,935</u>	<u>0</u>

<u>(3,877)</u>	<u>10,011</u>	<u>(6,054)</u>	<u>454</u>	<u>(168,316)</u>	<u>103</u>
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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>0</u>

(3,877)	10,011	(6,054)	454	(168,316)	103
<u>10,688</u>	<u>105,898</u>	<u>160,399</u>	<u>1,885</u>	<u>916,373</u>	<u>1,400</u>
<u>\$6,811</u>	<u>\$115,909</u>	<u>\$154,345</u>	<u>\$2,339</u>	<u>\$748,057</u>	<u>\$1,503</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, 2022

	Senior Citizens Levy	Felony Delinquent Care and Custody	Drug Law Enforcement	Indigent Guardianship
<b>Revenues</b>				
Property Taxes	\$828,679	\$0	\$0	\$0
Lodging Taxes	0	0	0	0
Charges for Services	0	0	0	12,329
Licenses and Permits	0	0	0	0
Fines, Forfeitures, and Settlements	0	0	475	0
Intergovernmental	142,099	323,459	57,946	0
Investment Earnings/Interest	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0
Contributions and Donations	0	0	0	0
Other	5,693	0	44	65
<i>Total Revenues</i>	<u>976,471</u>	<u>323,459</u>	<u>58,465</u>	<u>12,394</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	13,634
Public Safety	0	318,411	145,688	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	955,634	0	0	0
Community and Economic Development	0	0	0	0
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest	0	0	0	0
<i>Total Expenditures</i>	<u>955,634</u>	<u>318,411</u>	<u>145,688</u>	<u>13,634</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>20,837</u>	<u>5,048</u>	<u>(87,223)</u>	<u>(1,240)</u>
<b>Other Financing Sources</b>				
OWDA Loans Issued	0	0	0	0
Transfers In	0	0	39,500	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>39,500</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	20,837	5,048	(47,723)	(1,240)
Fund Balances (Deficits) Beginning of Year	<u>368,345</u>	<u>274,988</u>	<u>41,743</u>	<u>5,127</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$389,182</u>	<u>\$280,036</u>	<u>(\$5,980)</u>	<u>\$3,887</u>

<u>Victim of Criminals</u>	<u>Sheriff Commissary</u>	<u>Children Services Christmas</u>	<u>Mental Health Levy</u>	<u>Sheriff Levy</u>
\$0	\$0	\$0	\$1,416,498	\$595,778
0	0	0	0	0
0	707,164	0	0	0
0	0	0	0	0
0	0	0	0	0
68,059	0	0	114,024	41,055
0	0	0	0	0
0	0	0	0	0
0	0	28,011	0	0
0	657	0	0	4,522
<u>68,059</u>	<u>707,821</u>	<u>28,011</u>	<u>1,530,522</u>	<u>641,355</u>

0	0	0	0	0
0	0	0	0	0
162,927	722,183	0	0	738,675
0	0	0	0	0
0	0	0	0	0
0	0	25,359	0	0
0	0	0	0	0
0	0	0	1,535,272	0
0	0	0	0	0
0	0	0	0	0
<u>162,927</u>	<u>722,183</u>	<u>25,359</u>	<u>1,535,272</u>	<u>738,675</u>

(94,868)      (14,362)      2,652      (4,750)      (97,320)

0	0	0	0	0
<u>110,666</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>110,666</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

15,798	(14,362)	2,652	(4,750)	(97,320)
<u>10,649</u>	<u>243,631</u>	<u>231,960</u>	<u>41,792</u>	<u>395,985</u>
<u>\$26,447</u>	<u>\$229,269</u>	<u>\$234,612</u>	<u>\$37,042</u>	<u>\$298,665</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, 2022

	Law Library Resources	Juvenile Detention	Concealed Weapon	Wireless 911
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Lodging Taxes	0	0	0	0
Charges for Services	0	0	0	0
Licenses and Permits	0	0	42,195	0
Fines, Forfeitures, and Settlements	93,226	0	0	0
Intergovernmental	0	0	0	182,867
Investment Earnings/Interest	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0
Contributions and Donations	0	0	0	0
Other	162	0	505	609
<i>Total Revenues</i>	<u>93,388</u>	<u>0</u>	<u>42,700</u>	<u>183,476</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	70,507	0	0	0
Public Safety	0	0	71,069	150,532
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Community and Economic Development	0	0	0	0
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest	0	0	0	0
<i>Total Expenditures</i>	<u>70,507</u>	<u>0</u>	<u>71,069</u>	<u>150,532</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>22,881</u>	<u>0</u>	<u>(28,369)</u>	<u>32,944</u>
<b>Other Financing Sources</b>				
OWDA Loans Issued	0	0	0	0
Transfers In	0	0	0	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	22,881	0	(28,369)	32,944
Fund Balances (Deficits) Beginning of Year	<u>238,497</u>	<u>19,191</u>	<u>33,372</u>	<u>357,715</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$261,378</u>	<u>\$19,191</u>	<u>\$5,003</u>	<u>\$390,659</u>

OPOTA-CPT	Brandywine Loop Extension	Lodging Excise Tax	OneOhio Opioid	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$3,531,098
0	0	475,578	0	475,578
0	0	0	0	3,233,508
0	0	0	0	166,148
0	0	0	45,490	339,378
26,694	0	0	0	4,847,162
0	0	0	0	4,029
0	92,583	0	0	92,583
0	0	0	0	66,891
0	0	0	0	61,654
<u>26,694</u>	<u>92,583</u>	<u>475,578</u>	<u>45,490</u>	<u>12,818,029</u>
0	0	0	0	1,399,877
0	0	0	0	436,365
48,026	0	0	0	3,579,424
0	0	0	0	807,031
0	0	0	0	1,048,340
0	0	0	0	4,173,241
0	0	462,284	0	462,284
0	0	0	0	1,535,272
0	48,400	0	0	135,176
0	6,647	0	0	6,647
<u>48,026</u>	<u>55,047</u>	<u>462,284</u>	<u>0</u>	<u>13,583,657</u>
<u>(21,332)</u>	<u>37,536</u>	<u>13,294</u>	<u>45,490</u>	<u>(765,628)</u>
0	0	0	0	86,776
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,054,172</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,140,948</u>
(21,332)	37,536	13,294	45,490	375,320
<u>26,879</u>	<u>272,497</u>	<u>18,981</u>	<u>0</u>	<u>12,932,647</u>
<u>\$5,547</u>	<u>\$310,033</u>	<u>\$32,275</u>	<u>\$45,490</u>	<u>\$13,307,967</u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Dog and Kennel Fund  
For the Year Ended December 31, 2022

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Charges for Services	\$51,000	\$45,690	(\$5,310)
Licenses and Permits	128,500	110,802	(17,698)
Fines, Forfeitures, and Settlements	1,100	492	(608)
Contributions and Donations	35,000	25,218	(9,782)
Other	1,000	1,097	97
<i>Total Revenues</i>	<u>216,600</u>	<u>183,299</u>	<u>(33,301)</u>
<b>Expenditures</b>			
Current:			
Health			
Dog and Kennel			
Salaries and Wages	114,600	112,997	1,603
Fringe Benefits	59,300	54,177	5,123
Contractual Services	106,273	87,742	18,531
Materials and Supplies	45,500	42,151	3,349
Capital Outlay	25,750	19,191	6,559
<i>Total Expenditures</i>	<u>351,423</u>	<u>316,258</u>	<u>35,165</u>
<i>Excess of Revenues Under Expenditures</i>	(134,823)	(132,959)	1,864
<b>Other Financing Source</b>			
Transfers In	125,400	125,400	0
<i>Net Change in Fund Balance</i>	(9,423)	(7,559)	1,864
Fund Balance Beginning of Year	57,711	57,711	0
Prior Year Encumbrances Appropriated	1,623	1,623	0
<i>Fund Balance End of Year</i>	<u><u>\$49,911</u></u>	<u><u>\$51,775</u></u>	<u><u>\$1,864</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Child Support Enforcement Agency Fund  
For the Year Ended December 31, 2022

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Charges for Services	\$450,000	\$353,935	(\$96,065)
Intergovernmental	2,575,000	2,168,774	(406,226)
Other	50,000	20,061	(29,939)
<i>Total Revenues</i>	<u>3,075,000</u>	<u>2,542,770</u>	<u>(532,230)</u>
<b>Expenditures</b>			
Current:			
Human Services			
Child Support Enforcement Agency			
Salaries and Wages	1,757,000	1,696,094	60,906
Fringe Benefits	858,629	727,357	131,272
Contractual Services	1,082,025	927,704	154,321
Materials and Supplies	50,308	46,344	3,964
Capital Outlay	30,539	21,467	9,072
<i>Total Human Services</i>	<u>3,778,501</u>	<u>3,418,966</u>	<u>359,535</u>
<i>Excess of Revenues Under Expenditures</i>	(703,501)	(876,196)	(172,695)
<b>Other Financing Source</b>			
Transfers In	625,000	600,000	(25,000)
<i>Net Change in Fund Balance</i>	(78,501)	(276,196)	(197,695)
Fund Balance Beginning of Year	336,820	336,820	0
Prior Year Encumbrances Appropriated	78,501	78,501	0
<i>Fund Balance End of Year</i>	<u><u>\$336,820</u></u>	<u><u>\$139,125</u></u>	<u><u>(\$197,695)</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Real Estate Assessment Fund  
For the Year Ended December 31, 2022

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Charges for Services	\$1,026,100	\$1,121,128	\$95,028
Fines, Forfeitures, and Settlements	200	479	279
Other	500	14,978	14,478
<i>Total Revenues</i>	<u>1,026,800</u>	<u>1,136,585</u>	<u>109,785</u>
<b>Expenditures</b>			
Current:			
General Government - Legislative and Executive			
Real Estate Assessment			
Salaries and Wages	440,000	404,426	35,574
Fringe Benefits	211,602	168,784	42,818
Contractual Services	2,025,825	1,685,416	340,409
Materials and Supplies	9,273	9,217	56
Capital Outlay	65,500	13,568	51,932
<i>Total Expenditures</i>	<u>2,752,200</u>	<u>2,281,411</u>	<u>470,789</u>
<i>Net Change in Fund Balance</i>	(1,725,400)	(1,144,826)	580,574
Fund Balance Beginning of Year	3,026,428	3,026,428	0
Prior Year Encumbrances Appropriated	84,083	84,083	0
<i>Fund Balance End of Year</i>	<u><u>\$1,385,111</u></u>	<u><u>\$1,965,685</u></u>	<u><u>\$580,574</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Miscellaneous Federal Grants Fund  
For the Year Ended December 31, 2022

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Intergovernmental	\$278,957	\$103,382	(\$175,575)
Investment Earnings/Interest	0	23	23
Other	150	1,140	990
<i>Total Revenues</i>	<u>279,107</u>	<u>104,545</u>	<u>(174,562)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Miscellaneous Federal Grants			
Salaries and Wages	123,000	121,210	1,790
Fringe Benefits	68,710	62,878	5,832
Contractual Services	128,033	3,032	125,001
Materials and Supplies	13,088	2,736	10,352
Capital Outlay	22,488	19,156	3,332
<i>Total Expenditures</i>	<u>355,319</u>	<u>209,012</u>	<u>146,307</u>
<i>Excess of Revenues Under Expenditures</i>	(76,212)	(104,467)	(28,255)
<b>Other Financing Source</b>			
Transfers In	100,134	100,134	0
<i>Net Change in Fund Balance</i>	23,922	(4,333)	(28,255)
Fund Balance Beginning of Year	61,074	61,074	0
Prior Year Encumbrances Appropriated	4,954	4,954	0
<i>Fund Balance End of Year</i>	<u><u>\$89,950</u></u>	<u><u>\$61,695</u></u>	<u><u>(\$28,255)</u></u>



Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Access Visitation Grant Fund  
For the Year Ended December 31, 2022

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Charges for Services	\$2,000	\$600	(\$1,400)
<b>Expenditures</b>			
Current:			
General Government - Judicial			
Access Visitation Grant			
Salaries and Wages	4,000	1,350	2,650
Fringe Benefits	678	208	470
<i>Total Expenditures</i>	4,678	1,558	3,120
<i>Net Change in Fund Balance</i>	(2,678)	(958)	1,720
Fund Balance Beginning of Year	11,303	11,303	0
<i>Fund Balance End of Year</i>	\$8,625	\$10,345	\$1,720

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, 2022

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Charges for Services	\$295,000	\$456,171	\$161,171
Other	0	1,643	1,643
<i>Total Revenues</i>	<u>295,000</u>	<u>457,814</u>	<u>162,814</u>
<b>Expenditures</b>			
Current:			
General Government - Legislative and Executive			
Delinquent Real Estate Tax and Assessment Collection			
Salaries and Wages	164,534	160,817	3,717
Fringe Benefits	76,266	68,135	8,131
Contractual Services	78,129	57,046	21,083
Materials and Supplies	1,000	0	1,000
Capital Outlay	1,000	0	1,000
<i>Total Expenditures</i>	<u>320,929</u>	<u>285,998</u>	<u>34,931</u>
<i>Net Change in Fund Balance</i>	(25,929)	171,816	197,745
Fund Balance Beginning of Year	663,854	663,854	0
Prior Year Encumbrances Appropriated	6,488	6,488	0
<i>Fund Balance End of Year</i>	<u><u>\$644,413</u></u>	<u><u>\$842,158</u></u>	<u><u>\$197,745</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Homeland Security Fund  
For the Year Ended December 31, 2022

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Intergovernmental	\$913,722	\$278,071	(\$635,651)
<b>Expenditures</b>			
Current:			
Public Safety			
Homeland Security			
Salaries and Wages	11,600	0	11,600
Fringe Benefits	13,265	19	13,246
Contractual Services	220,100	133,368	86,732
Materials and Supplies	70,000	0	70,000
Capital Outlay	598,776	161,911	436,865
<i>Total Expenditures</i>	913,741	295,298	618,443
<i>Excess of Revenues Under Expenditures</i>	(19)	(17,227)	(17,208)
<b>Other Financing Source (Use)</b>			
Advances In	0	45,000	45,000
Advances Out	0	(16,000)	(16,000)
<i>Total Other Financing Source (Use)</i>	0	29,000	29,000
<i>Net Change in Fund Balance</i>	(19)	11,773	11,792
Fund Balance Beginning of Year	60,533	60,533	0
Prior Year Encumbrances Appropriated	19	19	0
<i>Fund Balance End of Year</i>	\$60,533	\$72,325	\$11,792

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, 2022

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Intergovernmental	\$0	\$103,246	\$103,246
<b>Expenditures</b>			
Current:			
Human Services			
Juvenile IV-E Reimbursement			
Contractual Services	99,995	57,114	42,881
<i>Net Change in Fund Balance</i>	(99,995)	46,132	146,127
Fund Balance Beginning of Year	291,424	291,424	0
Prior Year Encumbrances Appropriated	14,995	14,995	0
<i>Fund Balance End of Year</i>	<u>\$206,424</u>	<u>\$352,551</u>	<u>\$146,127</u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Tuberculosis Clinic Fund  
For the Year Ended December 31, 2022

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Property Taxes	\$560,000	\$692,043	\$132,043
Charges for Services	23,000	39,352	16,352
Intergovernmental	109,000	63,561	(45,439)
Contributions and Donations	0	25	25
Other	0	2,842	2,842
<i>Total Revenues</i>	<u>692,000</u>	<u>797,823</u>	<u>105,823</u>
<b>Expenditures</b>			
Current:			
Health			
Tuberculosis Clinic			
Salaries and Wages	352,000	256,382	95,618
Fringe Benefits	103,700	85,414	18,286
Contractual Services	227,557	207,747	19,810
Materials and Supplies	365,034	246,120	118,914
Capital Outlay	54,000	41,064	12,936
<i>Total Expenditures</i>	<u>1,102,291</u>	<u>836,727</u>	<u>265,564</u>
<i>Net Change in Fund Balance</i>	(410,291)	(38,904)	371,387
Fund Balance Beginning of Year	1,960,364	1,960,364	0
Prior Year Encumbrances Appropriated	<u>13,500</u>	<u>13,500</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,563,573</u></u>	<u><u>\$1,934,960</u></u>	<u><u>\$371,387</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Block Grants Fund  
For the Year Ended December 31, 2022

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Charges for Services	\$0	\$350	\$350
Intergovernmental	1,182,866	817,017	(365,849)
Other	0	28	28
<i>Total Revenues</i>	<u>1,182,866</u>	<u>817,395</u>	<u>(365,471)</u>
<b>Expenditures</b>			
Current:			
Public Works			
Block Grants			
Salaries and Wages	74,500	51,556	22,944
Fringe Benefits	23,675	9,098	14,577
Contractual Services	1,088,946	752,894	336,052
Materials and Supplies	5,685	4,336	1,349
<i>Total Public Works</i>	<u>1,192,806</u>	<u>817,884</u>	<u>374,922</u>
Debt Service:			
Principal Retirement	86,776	86,776	0
<i>Total Expenditures</i>	<u>1,279,582</u>	<u>904,660</u>	<u>374,922</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(96,716)</u>	<u>(87,265)</u>	<u>9,451</u>
<b>Other Financing Sources (Use)</b>			
OWDA Loans Issued	86,776	86,776	0
Advances In	0	256,778	256,778
Advances Out	0	(184,427)	(184,427)
<i>Total Other Financing Sources (Use)</i>	<u>86,776</u>	<u>159,127</u>	<u>72,351</u>
<i>Net Change in Fund Balance</i>	(9,940)	71,862	81,802
Fund Balance Beginning of Year	203,790	203,790	0
Prior Year Encumbrances Appropriated	30,679	30,679	0
<i>Fund Balance End of Year</i>	<u><u>\$224,529</u></u>	<u><u>\$306,331</u></u>	<u><u>\$81,802</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
County Courts Fund  
For the Year Ended December 31, 2022

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Charges for Services	\$178,400	\$198,022	\$19,622
Fines, Forfeitures, and Settlements	115,000	113,099	(1,901)
Intergovernmental	159,785	152,644	(7,141)
Investment Earnings/Interest	1,000	3,306	2,306
Contributions and Donations	15,000	10,000	(5,000)
Other	100	19	(81)
	<u>469,285</u>	<u>477,090</u>	<u>7,805</u>
<i>Total Revenues</i>			
<b>Expenditures</b>			
Current:			
General Government - Judicial			
County Courts			
Salaries and Wages	219,285	95,249	124,036
Fringe Benefits	73,247	30,509	42,738
Contractual Services	198,782	79,491	119,291
Materials and Supplies	105,521	13,211	92,310
Capital Outlay	329,426	73,440	255,986
	<u>926,261</u>	<u>291,900</u>	<u>634,361</u>
<i>Total General Government - Judicial</i>			
<i>Net Change in Fund Balance</i>	(456,976)	185,190	642,166
Fund Balance Beginning of Year	2,204,080	2,204,080	0
Prior Year Encumbrances Appropriated	42,568	42,568	0
	<u>42,568</u>	<u>42,568</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,789,672</u>	<u>\$2,431,838</u>	<u>\$642,166</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, 2022

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Intergovernmental	\$250,828	\$250,828	\$0
<b>Expenditures</b>			
Current:			
Public Safety			
Community Correction			
Salaries and Wages	209,188	208,263	925
Fringe Benefits	32,319	32,027	292
Contractual Services	3,510	1,782	1,728
Materials and Supplies	5,961	0	5,961
Capital Outlay	600	0	600
<i>Total Expenditures</i>	<u>251,578</u>	<u>242,072</u>	<u>9,506</u>
<i>Net Change in Fund Balance</i>	(750)	8,756	9,506
Fund Balance Beginning of Year	<u>19,543</u>	<u>19,543</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$18,793</u></u>	<u><u>\$28,299</u></u>	<u><u>\$9,506</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, 2022

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Charges for Services	\$120,000	\$206,689	\$86,689
Other	1,000	850	(150)
<i>Total Revenues</i>	<u>121,000</u>	<u>207,539</u>	<u>86,539</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Home Detention (Electronic Monitor)			
Salaries and Wages	123,902	104,160	19,742
Fringe Benefits	63,925	57,797	6,128
Materials and Supplies	118,033	85,055	32,978
<i>Total Expenditures</i>	<u>305,860</u>	<u>247,012</u>	<u>58,848</u>
<i>Net Change in Fund Balance</i>	(184,860)	(39,473)	145,387
Fund Balance Beginning of Year	256,717	256,717	0
Prior Year Encumbrances Appropriated	<u>8,033</u>	<u>8,033</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$79,890</u></u>	<u><u>\$225,277</u></u>	<u><u>\$145,387</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Marriage License Fund  
For the Year Ended December 31, 2022

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Licenses and Permits	\$27,000	\$19,478	(\$7,522)
<b>Expenditures</b>			
Current:			
Health			
Marriage License			
Contractual Services	27,000	19,478	7,522
<i>Net Change in Fund Balance</i>	0	0	0
Fund Balance Beginning of Year	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Political Subdivision Housing Fund  
For the Year Ended December 31, 2022

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Fines, Forfeitures, and Settlements	\$15,000	\$11,199	(\$3,801)
<b>Expenditures</b>			
Current:			
Public Safety			
Political Subdivision Housing			
Contractual Services	80,000	0	80,000
<i>Net Change in Fund Balance</i>	(65,000)	11,199	76,199
Fund Balance Beginning of Year	104,710	104,710	0
<i>Fund Balance End of Year</i>	<u>\$39,710</u>	<u>\$115,909</u>	<u>\$76,199</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, 2022

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Fines, Forfeitures, and Settlements	\$20,000	\$21,238	\$1,238
Intergovernmental	20,000	16,962	(3,038)
<i>Total Revenues</i>	<u>40,000</u>	<u>38,200</u>	<u>(1,800)</u>
<b>Expenditures</b>			
Current:			
Judicial			
Indigent Drivers Alcohol Treatment			
Contractual Services	105,083	58,125	46,958
Capital Outlay	25,000	0	25,000
<i>Total Expenditures</i>	<u>130,083</u>	<u>58,125</u>	<u>71,958</u>
<i>Net Change in Fund Balance</i>	(90,083)	(19,925)	70,158
Fund Balance Beginning of Year	154,927	154,927	0
Prior Year Encumbrances Appropriated	15,082	15,082	0
<i>Fund Balance End of Year</i>	<u>\$79,926</u>	<u>\$150,084</u>	<u>\$70,158</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, 2022

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Fines, Forfeitures, and Settlements	\$1,500	\$1,166	(\$334)
<b>Expenditures</b>			
Current:			
Public Safety			
Enforcement and Education			
Other	1,500	699	801
<i>Net Change in Fund Balance</i>	0	467	467
Fund Balance Beginning of Year	1,796	1,796	0
<i>Fund Balance End of Year</i>	<u>\$1,796</u>	<u>\$2,263</u>	<u>\$467</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, 2022

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Fines, Forfeitures, and Settlements	\$100,000	\$66,019	(\$33,981)
Contributions and Donations	15,000	2,862	(12,138)
<i>Total Revenues</i>	<u>115,000</u>	<u>68,881</u>	<u>(46,119)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Law Enforcement			
Contractual Services	10,000	4,864	5,136
Materials and Supplies	422,000	327,700	94,300
<i>Total Expenditures</i>	<u>432,000</u>	<u>332,564</u>	<u>99,436</u>
<i>Net Change in Fund Balance</i>	(317,000)	(263,683)	53,317
Fund Balance Beginning of Year	<u>916,224</u>	<u>916,224</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$599,224</u></u>	<u><u>\$652,541</u></u>	<u><u>\$53,317</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Legal Aid Society Fund  
For the Year Ended December 31, 2022

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Charges for Services	\$0	\$114	\$114
<b>Expenditures</b>			
Current:			
General Government - Judicial			
Legal Aid Society			
Salaries and Wages	100	0	100
<i>Net Change in Fund Balance</i>	(100)	114	214
Fund Balance Beginning of Year	1,367	1,367	0
<i>Fund Balance End of Year</i>	<u>\$1,267</u>	<u>\$1,481</u>	<u>\$214</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, 2022

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Property Taxes	\$845,000	\$831,054	(\$13,946)
Intergovernmental	75,000	142,099	67,099
Other	7,000	5,693	(1,307)
<i>Total Revenues</i>	<u>927,000</u>	<u>978,846</u>	<u>51,846</u>
<b>Expenditures</b>			
Current:			
Human Services			
Senior Citizens Levy			
Salaries and Wages	595,500	592,771	2,729
Fringe Benefits	284,700	233,458	51,242
Contractual Services	62,458	52,458	10,000
Capital Outlay	70,000	68,845	1,155
<i>Total Expenditures</i>	<u>1,012,658</u>	<u>947,532</u>	<u>65,126</u>
<i>Net Change in Fund Balance</i>	(85,658)	31,314	116,972
Fund Balance Beginning of Year	<u>363,330</u>	<u>363,330</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$277,672</u></u>	<u><u>\$394,644</u></u>	<u><u>\$116,972</u></u>



Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Felony Delinquent Care and Custody Fund  
For the Year Ended December 31, 2022

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Intergovernmental	\$522,117	\$330,388	(\$191,729)
<b>Expenditures</b>			
Current:			
Public Safety			
Felony Delinquent Care and Custody			
Salaries and Wages	262,892	136,119	126,773
Fringe Benefits	103,301	39,751	63,550
Contractual Services	189,867	104,575	85,292
Materials and Supplies	4,727	143	4,584
Capital Outlay	42,504	40,304	2,200
<i>Total Expenditures</i>	<u>603,291</u>	<u>320,892</u>	<u>282,399</u>
<i>Net Change in Fund Balance</i>	(81,174)	9,496	90,670
Fund Balance Beginning of Year	230,725	230,725	0
Prior Year Encumbrances Appropriated	<u>5,392</u>	<u>5,392</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$154,943</u></u>	<u><u>\$245,613</u></u>	<u><u>\$90,670</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Drug Law Enforcement Fund  
For the Year Ended December 31, 2022

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Fines, Forfeitures, and Settlements	\$3,000	\$475	(\$2,525)
Intergovernmental	103,885	91,830	(12,055)
Other	0	44	44
<i>Total Revenues</i>	<u>106,885</u>	<u>92,349</u>	<u>(14,536)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Drug Law Enforcement			
Salaries and Wages	110,385	104,251	6,134
Fringe Benefits	45,000	38,192	6,808
Contractual Services	3,000	2,500	500
<i>Total Expenditures</i>	<u>158,385</u>	<u>144,943</u>	<u>13,442</u>
<i>Excess of Revenues Under Expenditures</i>	(51,500)	(52,594)	(1,094)
<b>Other Financing Source</b>			
Transfers In	39,500	39,500	0
<i>Net Change in Fund Balance</i>	(12,000)	(13,094)	(1,094)
Fund Balance Beginning of Year	46,124	46,124	0
<i>Fund Balance End of Year</i>	<u><u>\$34,124</u></u>	<u><u>\$33,030</u></u>	<u><u>(\$1,094)</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, 2022

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Charges for Services	\$16,500	\$13,097	(\$3,403)
Other	100	65	(35)
<i>Total Revenues</i>	16,600	13,162	(3,438)
<b>Expenditures</b>			
Current:			
Judicial			
Indigent Guardianship			
Contractual Services	16,904	14,153	2,751
<i>Net Change in Fund Balance</i>	(304)	(991)	(687)
Fund Balance Beginning of Year	1,199	1,199	0
Prior Year Encumbrances Appropriated	304	304	0
<i>Fund Balance End of Year</i>	<u>\$1,199</u>	<u>\$512</u>	<u>(\$687)</u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Victim of Criminals Fund  
For the Year Ended December 31, 2022

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Intergovernmental	\$65,727	\$66,920	\$1,193
<b>Expenditures</b>			
Current:			
Public Safety			
Victim of Criminals			
Salaries and Wages	112,323	111,438	885
Fringe Benefits	55,846	51,020	4,826
<i>Total Expenditures</i>	168,169	162,458	5,711
<i>Excess of Revenues Under Expenditures</i>	(102,442)	(95,538)	6,904
<b>Other Financing Source</b>			
Transfers In	111,550	110,666	(884)
<i>Net Change in Fund Balance</i>	9,108	15,128	6,020
Fund Balance Beginning of Year	4,092	4,092	0
<i>Fund Balance End of Year</i>	\$13,200	\$19,220	\$6,020

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, 2022

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Charges for Services	\$930,000	\$743,202	(\$186,798)
Other	0	657	657
<i>Total Revenues</i>	<u>930,000</u>	<u>743,859</u>	<u>(186,141)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Sheriff Commissary			
Salaries and Wages	138,000	131,356	6,644
Fringe Benefits	54,100	49,253	4,847
Contractual Services	384,765	334,345	50,420
Materials and Supplies	374,415	275,239	99,176
Capital Outlay	42,400	0	42,400
<i>Total Expenditures</i>	<u>993,680</u>	<u>790,193</u>	<u>203,487</u>
<i>Net Change in Fund Balance</i>	(63,680)	(46,334)	17,346
Fund Balance Beginning of Year	152,135	152,135	0
Prior Year Encumbrances Appropriated	<u>55,180</u>	<u>55,180</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$143,635</u></u>	<u><u>\$160,981</u></u>	<u><u>\$17,346</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, 2022

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Contributions and Donations	\$22,000	\$25,062	\$3,062
<b>Expenditures</b>			
Current:			
Human Services			
Children Services Christmas			
Materials and Supplies	83,240	71,340	11,900
<i>Net Change in Fund Balance</i>	(61,240)	(46,278)	14,962
Fund Balance Beginning of Year	219,420	219,420	0
Prior Year Encumbrances Appropriated	12,240	12,240	0
<i>Fund Balance End of Year</i>	<u>\$170,420</u>	<u>\$185,382</u>	<u>\$14,962</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, 2022

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Property Taxes	\$1,421,248	\$1,421,248	\$0
Intergovernmental	114,024	114,024	0
<i>Total Revenues</i>	1,535,272	1,535,272	0
<b>Expenditures</b>			
Intergovernmental			
Mental Health Levy			
Contractual Services	1,535,272	1,535,272	0
<i>Net Change in Fund Balance</i>	0	0	0
Fund Balance Beginning of Year	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Sheriff Levy Fund  
For the Year Ended December 31, 2022

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Property Taxes	\$654,000	\$598,153	(\$55,847)
Intergovernmental	50,000	41,055	(8,945)
Payments in Lieu of Taxes	2,000	0	(2,000)
Other	0	4,522	4,522
<i>Total Revenues</i>	<u>706,000</u>	<u>643,730</u>	<u>(62,270)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Sheriff Levy			
Salaries and Wages	515,875	509,321	6,554
Fringe Benefits	242,339	210,485	31,854
Contractual Services	<u>23,385</u>	<u>16,177</u>	<u>7,208</u>
<i>Total Expenditures</i>	<u>781,599</u>	<u>735,983</u>	<u>45,616</u>
<i>Net Change in Fund Balance</i>	(75,599)	(92,253)	(16,654)
Fund Balance Beginning of Year	<u>398,709</u>	<u>398,709</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$323,110</u></u>	<u><u>\$306,456</u></u>	<u><u>(\$16,654)</u></u>



Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Law Library Resources Fund  
For the Year Ended December 31, 2022

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Fines, Forfeitures, and Settlements	\$89,900	\$102,217	\$12,317
Other	100	162	62
<i>Total Revenues</i>	<u>90,000</u>	<u>102,379</u>	<u>12,379</u>
<b>Expenditures</b>			
Current:			
Judicial			
Law Library Resources			
Salaries and Wages	6,760	6,760	0
Fringe Benefits	1,146	1,083	63
Contractual Services	<u>90,094</u>	<u>70,651</u>	<u>19,443</u>
<i>Total Expenditures</i>	<u>98,000</u>	<u>78,494</u>	<u>19,506</u>
<i>Net Change in Fund Balance</i>	(8,000)	23,885	31,885
Fund Balance Beginning of Year	222,666	222,666	0
Prior Year Encumbrances Appropriated	<u>8,000</u>	<u>8,000</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$222,666</u></u>	<u><u>\$254,551</u></u>	<u><u>\$31,885</u></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, 2022

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Licenses and Permits	\$150,000	\$42,412	(\$107,588)
Other	0	505	505
<i>Total Revenues</i>	<u>150,000</u>	<u>42,917</u>	<u>(107,083)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Concealed Weapon			
Salaries and Wages	38,000	27,477	10,523
Fringe Benefits	32,000	23,011	8,989
Contractual Services	63,000	17,000	46,000
Materials and Supplies	17,000	5,433	11,567
<i>Total Expenditures</i>	<u>150,000</u>	<u>72,921</u>	<u>77,079</u>
<i>Net Change in Fund Balance</i>	0	(30,004)	(30,004)
Fund Balance Beginning of Year	<u>34,438</u>	<u>34,438</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$34,438</u></u>	<u><u>\$4,434</u></u>	<u><u>(\$30,004)</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Wireless 911 Fund  
For the Year Ended December 31, 2022

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Intergovernmental	\$177,000	\$167,792	(\$9,208)
Other	0	609	609
<i>Total Revenues</i>	<u>177,000</u>	<u>168,401</u>	<u>(8,599)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Wireless 911			
Salaries and Wages	68,500	65,778	2,722
Fringe Benefits	28,900	26,927	1,973
Contractual Services	75,287	57,927	17,360
Capital Outlay	10,000	0	10,000
<i>Total Expenditures</i>	<u>182,687</u>	<u>150,632</u>	<u>32,055</u>
<i>Net Change in Fund Balance</i>	(5,687)	17,769	23,456
Fund Balance Beginning of Year	344,776	344,776	0
Prior Year Encumbrances Appropriated	<u>687</u>	<u>687</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$339,776</u></u>	<u><u>\$363,232</u></u>	<u><u>\$23,456</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, 2022

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Intergovernmental	\$26,694	\$26,694	\$0
<b>Expenditures</b>			
Current:			
Public Safety			
Ohio Peace Officer Training Academy (OPOTA-CPT)			
Contractual Services	53,573	46,940	6,633
<i>Net Change in Fund Balance</i>	(26,879)	(20,246)	6,633
Fund Balance Beginning of Year	26,879	26,879	0
<i>Fund Balance End of Year</i>	\$0	\$6,633	\$6,633

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, 2022

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Payment in Lieu of Taxes	\$91,000	\$92,583	\$1,583
<b>Expenditures</b>			
Debt Service:			
Principal Retirement	48,400	48,400	0
Interest	6,647	6,647	0
<i>Total Expenditures</i>	55,047	55,047	0
<i>Excess of Revenues Over Expenditures</i>	35,953	37,536	1,583
<b>Other Financing Use</b>			
Transfers Out	(35,953)	0	35,953
<i>Net Change in Fund Balance</i>	0	37,536	37,536
Fund Balance Beginning of Year	272,497	272,497	0
<i>Fund Balance End of Year</i>	\$272,497	\$310,033	\$37,536

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, 2022

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Lodging Taxes	\$470,000	\$445,553	(\$24,447)
<b>Expenditures</b>			
Current:			
Community and Economic Development			
Lodging Excise Tax			
Contractual Services	470,000	445,481	24,519
<i>Net Change in Fund Balance</i>	0	72	72
Fund Balance Beginning of Year	40,127	40,127	0
<i>Fund Balance End of Year</i>	\$40,127	\$40,199	\$72

Muskingum County, Ohio  
 Schedule of Revenues, Expenditures, and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 OneOhio Opioid Fund  
 For the Year Ended December 31, 2022

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Fines, Forfeitures, and Settlements	\$45,490	\$45,490	\$0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	45,490	45,490	0
Fund Balance Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$45,490</u></u>	<u><u>\$45,490</u></u>	<u><u>\$0</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 rent monies from the Department of Job and Family Services, payments from the County Fairboard, and transfers from other governmental funds restricted for the retirement of County general obligation bonds and bond anticipation notes.

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



Muskingum County, Ohio  
Combining Balance Sheet  
Nonmajor Debt Service Funds  
December 31, 2022

	Debt Service	Special Assessment Debt Service	Total Nonmajor Debt Service Funds
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$161,840	\$36,224	\$198,064
Receivables:			
Special Assessments	0	75,490	75,490
<i>Total Assets</i>	<u>\$161,840</u>	<u>\$111,714</u>	<u>\$273,554</u>
<b>Deferred Inflows of Resources</b>			
Unavailable Revenue	\$0	\$75,490	\$75,490
<b>Fund Balances</b>			
Restricted for Debt Service	161,840	36,224	198,064
<i>Total Deferred Inflows of Resources and Fund Balances</i>	<u>\$161,840</u>	<u>\$111,714</u>	<u>\$273,554</u>

Muskingum County, Ohio  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2022

	Debt Service	Special Assessment Debt Service	Total Nonmajor Debt Service Funds
<b>Revenues</b>			
Special Assessments	\$0	\$21,062	\$21,062
Investment Earnings/Interest	0	777	777
Rent	17,238	0	17,238
<i>Total Revenues</i>	<u>17,238</u>	<u>21,839</u>	<u>39,077</u>
<b>Expenditures</b>			
Debt Service:			
Principal Retirement	276,230	22,946	299,176
Interest	22,253	6,179	28,432
<i>Total Expenditures</i>	<u>298,483</u>	<u>29,125</u>	<u>327,608</u>
<i>Excess of Revenues Under Expenditures</i>	(281,245)	(7,286)	(288,531)
<b>Other Financing Source</b>			
Transfers In	281,008	0	281,008
<i>Net Change in Fund Balances</i>	(237)	(7,286)	(7,523)
Fund Balances Beginning of Year	<u>162,077</u>	<u>43,510</u>	<u>205,587</u>
<i>Fund Balances End of Year</i>	<u><u>\$161,840</u></u>	<u><u>\$36,224</u></u>	<u><u>\$198,064</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Debt Service Fund  
For the Year Ended December 31, 2022

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Rent	\$16,264	\$18,699	\$2,435
<b>Expenditures</b>			
Debt Service:			
Principal Retirement	276,230	276,230	0
Interest	22,255	22,253	2
<i>Total Expenditures</i>	298,485	298,483	2
<i>Excess of Revenues Under Expenditures</i>	(282,221)	(279,784)	2,437
<b>Other Financing Source</b>			
Transfers In	281,009	281,008	(1)
<i>Net Change in Fund Balance</i>	(1,212)	1,224	2,436
Fund Balance Beginning of Year	160,616	160,616	0
<i>Fund Balance End of Year</i>	<u>\$159,404</u>	<u>\$161,840</u>	<u>\$2,436</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, 2022

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Special Assessments	\$19,788	\$21,062	\$1,274
Investment Earnings/Interest	0	777	777
<i>Total Revenues</i>	<u>19,788</u>	<u>21,839</u>	<u>2,051</u>
<b>Expenditures</b>			
Debt Service:			
Principal Retirement	22,946	22,946	0
Interest	6,179	6,179	0
<i>Total Expenditures</i>	<u>29,125</u>	<u>29,125</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(9,337)	(7,286)	2,051
<b>Other Financing Source</b>			
Transfers In	9,339	0	(9,339)
<i>Net Change in Fund Balance</i>	2	(7,286)	(7,288)
Fund Balance Beginning of Year	<u>43,510</u>	<u>43,510</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$43,512</u></u>	<u><u>\$36,224</u></u>	<u><u>(\$7,288)</u></u>

## NONMAJOR CAPITAL PROJECTS FUNDS

---

The capital projects funds are used to account for financial resources to be used for the acquisition of major capital facilities (other than those financed by proprietary funds). The following are reported as nonmajor capital projects funds:

Issue II Fund - To account for restricted capital grants received from the Ohio Public Works Commission for bridge and road improvement projects.

Highway Fund - To account for restricted federal money received for the repair and construction of roads and bridges within the County.

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

Starlight Permanent Improvements Fund - To account for revenues received from contributions and donations restricted for permanent improvements at the Starlight School.

North 7<sup>th</sup> 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, 2022

	Issue II	Highway	Kennel Building	Starlight Permanent Improvements	North 7th Street Renovations	Total Nonmajor Capital Projects Funds
<b>Assets</b>						
Equity in Pooled Cash and Cash Equivalents	\$1,203	\$61,551	\$54,030	\$1,383,498	\$4,052	\$1,504,334
Cash and Cash Equivalents with Fiscal Agents		0	200	0	0	200
Restricted Assets:						
Equity in Pooled Cash and Cash Equivalents	0	0	4,045	0	0	4,045
Intergovernmental Receivable	0	428,339	0	0	0	428,339
<i>Total Assets</i>	<u>\$1,203</u>	<u>\$489,890</u>	<u>\$58,275</u>	<u>\$1,383,498</u>	<u>\$4,052</u>	<u>\$1,936,918</u>
<b>Liabilities</b>						
Contracts Payable	\$0	\$0	\$55,389	\$0	\$0	\$55,389
Retainage Payable	0	0	4,045	0	0	4,045
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>59,434</u>	<u>0</u>	<u>0</u>	<u>59,434</u>
<b>Fund Balances</b>						
Restricted for:						
Restricted for Roads and Bridges	1,203	489,890	0	0	0	491,093
Restricted for Capital Projects	0	0	0	1,383,498	4,052	1,387,550
Unassigned (Deficit)	0	0	(1,159)	0	0	(1,159)
<i>Total Fund Balances (Deficit)</i>	<u>1,203</u>	<u>489,890</u>	<u>(1,159)</u>	<u>1,383,498</u>	<u>4,052</u>	<u>1,877,484</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</i>	<u>\$1,203</u>	<u>\$489,890</u>	<u>\$58,275</u>	<u>\$1,383,498</u>	<u>\$4,052</u>	<u>\$1,936,918</u>

Muskingum County, Ohio  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2022

	Issue II	Highway	Kennel Building	Starlight Permanent Improvements	North 7th Street Renovations	Total Nonmajor Capital Projects Funds
<b>Revenues</b>						
Intergovernmental	\$646,210	\$3,474,657	\$0	\$0	\$0	\$4,120,867
Contributions and Donations	0	204,865	0	216,378	0	421,243
<i>Total Revenues</i>	<u>646,210</u>	<u>3,679,522</u>	<u>0</u>	<u>216,378</u>	<u>0</u>	<u>4,542,110</u>
<b>Expenditures</b>						
Capital Outlay	1,941,787	4,273,247	113,942	57,967	0	6,386,943
Intergovernmental	16,252	0	0	0	0	16,252
<i>Total Expenditures</i>	<u>1,958,039</u>	<u>4,273,247</u>	<u>113,942</u>	<u>57,967</u>	<u>0</u>	<u>6,403,195</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,311,829)</u>	<u>(593,725)</u>	<u>(113,942)</u>	<u>158,411</u>	<u>0</u>	<u>(1,861,085)</u>
<b>Other Financing Sources</b>						
State Infrastructure Bank Loan Issued	0	477,141	0	0	0	477,141
OPWC Loans Issued	400,000	0	0	0	0	400,000
Transfers In	913,032	520,964	30,000	0	0	1,463,996
<i>Total Other Financing Sources</i>	<u>1,313,032</u>	<u>998,105</u>	<u>30,000</u>	<u>0</u>	<u>0</u>	<u>2,341,137</u>
<i>Net Change in Fund Balances</i>	1,203	404,380	(83,942)	158,411	0	480,052
Fund Balances Beginning of Year	0	85,510	82,783	1,225,087	4,052	1,397,432
<i>Fund Balances (Deficit) End of Year</i>	<u>\$1,203</u>	<u>\$489,890</u>	<u>(\$1,159)</u>	<u>\$1,383,498</u>	<u>\$4,052</u>	<u>\$1,877,484</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, 2022

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Intergovernmental	\$656,752	\$646,210	(\$10,542)
<b>Expenditures</b>			
Current:			
Public Works			
Issue II			
Capital Outlay	1,985,500	1,941,787	43,713
Intergovernmental			
Contractual Services	16,252	16,252	0
<i>Total Expenditures</i>	<u>2,001,752</u>	<u>1,958,039</u>	<u>43,713</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,345,000)</u>	<u>(1,311,829)</u>	<u>33,171</u>
<b>Other Financing Sources</b>			
OPWC Loans Issued	400,000	400,000	0
Transfers In	945,000	913,032	(31,968)
<i>Total Other Financing Sources</i>	<u>1,345,000</u>	<u>1,313,032</u>	<u>(31,968)</u>
<i>Net Change in Fund Balance</i>	0	1,203	1,203
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>\$1,203</u></u>	<u><u>\$1,203</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, 2022

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Intergovernmental	\$3,536,301	\$3,203,594	(\$332,707)
Contributions and Donations	204,865	204,865	0
<i>Total Revenues</i>	3,741,166	3,408,459	(332,707)
<b>Expenditures</b>			
Current:			
Public Works			
Highway			
Capital Outlay	5,072,613	4,434,777	637,836
<i>Excess of Revenues Under Expenditures</i>	(1,331,447)	(1,026,318)	305,129
<b>Other Financing Sources</b>			
State Infrastructure Bank Loan Issued	725,907	477,141	(248,766)
Transfers In	540,837	520,964	(19,873)
<i>Total Other Financing Sources</i>	1,266,744	998,105	(268,639)
<i>Net Change in Fund Balance</i>	(64,703)	(28,213)	36,490
Fund Balance Beginning of Year	57,298	57,298	0
Prior Year Encumbrances Appropriated	28,212	28,212	0
<i>Fund Balance End of Year</i>	<u>\$20,807</u>	<u>\$57,297</u>	<u>\$36,490</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, 2022

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Contributions and Donations	\$132,688	\$132,688	\$0
<b>Expenditures</b>			
Current:			
Health			
Kennel Building			
Capital Outlay	241,066	236,025	5,041
<i>Excess of Revenues Under Expenditures</i>	(108,378)	(103,337)	5,041
<b>Other Financing Source</b>			
Transfers In	30,000	30,000	0
<i>Net Change in Fund Balance</i>	(78,378)	(73,337)	5,041
Fund Balance Beginning of Year	10,932	10,932	0
Prior Year Encumbrances Appropriated	69,025	69,025	0
<i>Fund Balance End of Year</i>	<u>\$1,579</u>	<u>\$6,620</u>	<u>\$5,041</u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Starlight Permanent Improvements Fund  
For the Year Ended December 31, 2022

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Contributions and Donations	\$25,000	\$216,378	\$191,378
<b>Expenditures</b>			
Current:			
Human Services			
Starlight Permanent Improvements			
Capital Outlay	503,847	311,672	192,175
<i>Total Expenditures</i>	503,847	311,672	192,175
<i>Net Change in Fund Balance</i>	(478,847)	(95,294)	383,553
Fund Balance Beginning of Year	1,224,945	1,224,945	0
Prior Year Encumbrances Appropriated	253,847	253,847	0
<i>Fund Balance End of Year</i>	\$999,945	\$1,383,498	\$383,553

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, 2022

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
<i>Total Revenues</i>	\$0	\$0	\$0
<b>Expenditures</b>			
Current:			
Health			
North 7th Street Renovations			
Capital Outlay	35,162	35,162	0
<i>Net Change in Fund Balance</i>	(35,162)	(35,162)	0
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	35,162	35,162	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

## ENTERPRISE FUNDS

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The enterprise funds are maintained to account for the operations of county government that provide goods or services to the general public in a manner similar to private business enterprises.

The following are included in enterprise funds:

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

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

Muskingum County, Ohio  
Schedule of Revenues, Expenses, and Changes  
In Fund Equity - Budget (Non-GAAP Basis) and Actual  
Sewer Fund  
For the Year Ended December 31, 2022

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Charges for Services	\$4,628,000	\$4,592,837	(\$35,163)
Tap-In Fees	305,500	263,696	(41,804)
Proceeds from OPWC Loans	4,550,000	0	(4,550,000)
Interfund Activity Notes Issued	3,427,300	3,427,300	0
Other	10,200	16,932	6,732
Other Non-Operating Revenues	0	28,345	28,345
<i>Total Revenues</i>	<u>12,921,000</u>	<u>8,329,110</u>	<u>(4,591,890)</u>
<b>Expenses</b>			
Personal Services	712,981	660,673	52,308
Contractual Services	8,486,034	2,596,825	5,889,209
Materials and Supplies	311,952	227,085	84,867
Capital Outlay	479,756	221,015	258,741
Debt Service:			
Principal Retirement	4,901,025	4,900,446	579
Interest	470,473	469,577	896
<i>Total Expenses</i>	<u>15,362,221</u>	<u>9,075,621</u>	<u>6,286,600</u>
<i>Excess of Revenues Under Expenses</i>	(2,441,221)	(746,511)	1,694,710
Advances In	200,000	0	(200,000)
Transfers In	1,301,475	0	(1,301,475)
Transfers Out	(2,277)	0	2,277
<i>Net Change in Fund Equity</i>	(942,023)	(746,511)	195,512
Fund Equity Beginning of Year	3,784,349	3,784,349	0
Prior Year Encumbrances Appropriated	309,861	309,861	0
<i>Fund Equity End of Year</i>	<u><u>\$3,152,187</u></u>	<u><u>\$3,347,699</u></u>	<u><u>\$195,512</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenses, and Changes  
In Fund Equity - Budget (Non-GAAP Basis) and Actual  
Water Fund  
For the Year Ended December 31, 2022

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Charges for Services	\$5,076,500	\$4,822,947	(\$253,553)
Tap-In Fees	165,000	187,177	22,177
Grants	200,000	805,000	605,000
Utility Deposits Received	14,500	10,125	(4,375)
Proceeds from OWDA Loans	2,885,000	0	(2,885,000)
Other	85,000	66,982	(18,018)
Other Non-Operating Revenues	0	20,820	20,820
<i>Total Revenues</i>	<u>8,426,000</u>	<u>5,913,051</u>	<u>(2,512,949)</u>
<b>Expenses</b>			
Personal Services	1,405,300	1,252,784	152,516
Contractual Services	9,782,335	5,311,574	4,470,761
Materials and Supplies	734,010	602,965	131,045
Capital Outlay	370,900	83,235	287,665
Utility Deposits Returned	18,000	11,271	6,729
Utility Deposits Applied	2,200	1,554	646
Debt Service:			
Principal Retirement	1,054,400	1,052,794	1,606
Interest	128,568	128,015	553
<i>Total Expenses</i>	<u>13,495,713</u>	<u>8,444,192</u>	<u>5,051,521</u>
<i>Excess of Revenues Under Expenses</i>	(5,069,713)	(2,531,141)	2,538,572
Advances In	273,000	0	(273,000)
Transfers In	1,115,000	0	(1,115,000)
Transfers Out	(357,032)	0	357,032
<i>Net Change in Fund Equity</i>	(4,038,745)	(2,531,141)	1,507,604
Fund Equity Beginning of Year	4,262,156	4,262,156	0
Prior Year Encumbrances Appropriated	<u>2,924,641</u>	<u>2,924,641</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$3,148,052</u>	<u>\$4,655,656</u>	<u>\$1,507,604</u>

## INTERNAL SERVICE FUNDS

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The Internal Service Funds are used to account for the financing on a cost-reimbursement basis of services provided by the self-insurance funds to other County departments and agencies. Charges to the user departments and agencies are intended to recover total costs.

Self-Insurance Health Fund - To account for employee health care benefits and claims related to this self-insurance program.

Self-Insurance Workers' Compensation Fund - To account for claims and administrative expenses of the County's workers' compensation retrospective-rating program.



Muskingum County, Ohio  
Combining Statement of Fund Net Position  
Internal Service Funds  
December 31, 2022

	<u>Self-Insurance Health</u>	<u>Self-Insurance Workers' Compensation</u>	<u>Totals</u>
<b>Assets</b>			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$13,837,086	\$646,306	\$14,483,392
Cash and Cash Equivalents in Segregated Accounts	57,148	0	57,148
Accounts Receivable	18,641	0	18,641
	<u>13,912,875</u>	<u>646,306</u>	<u>14,559,181</u>
<i>Total Assets</i>			
<b>Liabilities</b>			
Current Liabilities:			
Intergovernmental Payable	0	3,220	3,220
Interfund Payable	280	0	280
Claims Payable	891,177	0	891,177
	<u>891,457</u>	<u>3,220</u>	<u>894,677</u>
<i>Total Liabilities</i>			
<b>Net Position</b>			
Unrestricted	<u>\$13,021,418</u>	<u>\$643,086</u>	<u>\$13,664,504</u>

Muskingum County, Ohio  
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position  
Internal Service Funds  
For the Year Ended December 31, 2022

	Self-Insurance Health	Self-Insurance Workers' Compensation	Totals
<b>Operating Revenues</b>			
Charges for Services	\$11,388,179	\$0	\$11,388,179
Other	252,670	0	252,670
<i>Total Operating Revenues</i>	<u>11,640,849</u>	<u>0</u>	<u>11,640,849</u>
<b>Operating Expenses</b>			
Contractual Services	1,593,593	0	1,593,593
Claims	7,196,913	0	7,196,913
<i>Total Operating Expenses</i>	<u>8,790,506</u>	<u>0</u>	<u>8,790,506</u>
<i>Operating Income</i>	2,850,343	0	2,850,343
<b>Non-Operating Expenses</b>			
Other Non-Operating Expenses	<u>0</u>	<u>(403,432)</u>	<u>(403,432)</u>
<i>Change in Net Position</i>	2,850,343	(403,432)	2,446,911
Net Position Beginning of Year	<u>10,171,075</u>	<u>1,046,518</u>	<u>11,217,593</u>
<i>Net Position End of Year</i>	<u><u>\$13,021,418</u></u>	<u><u>\$643,086</u></u>	<u><u>\$13,664,504</u></u>

Muskingum County, Ohio  
Combining Statement of Cash Flows  
Internal Service Funds  
For the Year Ended December 31, 2022

	Self-Insurance Health	Self-Insurance Workers' Compensation	Totals
<b>Increase (Decrease) in Cash and Cash Equivalents</b>			
<b>Cash Flows from Operating Activities</b>			
Cash Received from Transactions with Other Funds	\$11,389,026	\$0	\$11,389,026
Cash Received from Other Operating Revenues	252,670	0	252,670
Cash Payments for Goods and Services	(1,593,593)	0	(1,593,593)
Cash Payments for Claims	(7,180,640)	0	(7,180,640)
Other Non-Operating Expenses	0	(407,204)	(407,204)
<i>Net Cash Provided by (Used for) Operating Activities</i>	2,867,463	(407,204)	2,460,259
Cash and Cash Equivalents Beginning of Year	11,026,771	1,053,510	12,080,281
<i>Cash and Cash Equivalents End of Year</i>	\$13,894,234	\$646,306	\$14,540,540
<b>Reconciliation of Operating Income to Net Cash Provided by (Used for) Operating Activities</b>			
Operating Income	\$2,850,343	\$0	\$2,850,343
Adjustments:			
Other Non-Operating Expenses	0	(403,432)	(403,432)
Changes in Assets:			
Decrease in Accounts Receivable	171,844	0	171,844
Changes in Liabilities:			
Decrease in Intergovernmental Payable	0	(3,772)	(3,772)
Increase in Interfund Payable	280	0	280
Decrease in Claims Payable	(155,004)	0	(155,004)
<i>Net Cash Provided by (Used for) Operating Activities</i>	\$2,867,463	(\$407,204)	\$2,460,259

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, 2022

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Charges for Services	\$11,815,000	\$11,378,063	(\$436,937)
Other	0	252,670	(252,670)
<i>Total Revenues</i>	<u>11,815,000</u>	<u>11,630,733</u>	<u>(184,267)</u>
<b>Expenses</b>			
Contractual Services	2,172,302	1,760,394	411,908
Claims	14,469,564	14,424,822	44,742
<i>Total Expenses</i>	<u>16,641,866</u>	<u>16,185,216</u>	<u>456,650</u>
<i>Net Change in Fund Equity</i>	(4,826,866)	(4,554,483)	272,383
Fund Equity Beginning of Year	6,153,720	6,153,720	0
Prior Year Encumbrances Appropriated	<u>4,826,866</u>	<u>4,826,866</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$6,153,720</u></u>	<u><u>\$6,426,103</u></u>	<u><u>\$272,383</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, 2022

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
<i>Total Revenues</i>	\$0	\$0	\$0
<b>Expenses</b>			
Other Non-Operating Expenses	507,204	407,204	100,000
<i>Net Change in Fund Equity</i>	(507,204)	(407,204)	100,000
Fund Equity Beginning of Year	1,053,510	1,053,510	0
<i>Fund Equity End of Year</i>	\$546,306	\$646,306	\$100,000

## CUSTODIAL FUNDS

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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. The liabilities represent amounts where no further action is needed to release the assets.

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

**Muskingum County, Ohio**  
**Combining Statement of Fiduciary Net Position**  
**Custodial Funds**  
**December 31, 2022**

	Health	ADAMH Board	Other Fiscal Agent	Miscellaneous Judicial, Public Safety, and Human Services
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$6,201,158	\$13,589,336	\$2,900,682	\$0
Cash and Cash Equivalents in Segregated Accounts	0	0	0	2,378,446
Receivables:				
Intergovernmental	0	0	0	0
Accounts	0	0	0	614,171
Property Taxes	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0
<i>Total Assets</i>	<u>6,201,158</u>	<u>13,589,336</u>	<u>2,900,682</u>	<u>2,992,617</u>
<b>Liabilities</b>				
Intergovernmental Payable	34,125	6,330	6,570	1,032,214
Other Liabilities	24,775	4,521	3,819	0
<i>Total Liabilities</i>	<u>58,900</u>	<u>10,851</u>	<u>10,389</u>	<u>1,032,214</u>
<b>Deferred Inflows of Resources</b>				
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>
<b>Net Position</b>				
Restricted for Individuals, Organizations, and Other Governments	<u>\$6,142,258</u>	<u>\$13,578,485</u>	<u>\$2,890,293</u>	<u>\$1,960,403</u>

Undivided Tax	Undivided State Monies	Other Custodial	Total
\$2,232,522	\$0	\$209,765	\$25,133,463
19,559	0	0	2,398,005
0	4,504,455	0	4,504,455
3,019,513	0	0	3,633,684
100,418,166	0	0	100,418,166
848,139	0	0	848,139
<u>106,537,899</u>	<u>4,504,455</u>	<u>209,765</u>	<u>136,935,912</u>
2,232,522	4,504,455	0	7,816,216
0	0	0	33,115
<u>2,232,522</u>	<u>4,504,455</u>	<u>0</u>	<u>7,849,331</u>
89,495,415	0	0	89,495,415
848,139	0	0	848,139
<u>90,343,554</u>	<u>0</u>	<u>0</u>	<u>90,343,554</u>
<u>\$13,961,823</u>	<u>\$0</u>	<u>\$209,765</u>	<u>\$38,743,027</u>



**Muskingum County, Ohio**  
**Combining Statement of Changes in Fiduciary Net Position**  
**Custodial Funds**  
**For the Year Ended December 31, 2022**

	Health	ADAMH Board	Other Fiscal Agent	Miscellaneous Judicial, Public Safety, and Human Services
<b>Additions</b>				
Intergovernmental	\$0	\$0	\$0	\$0
Amounts Received As Fiscal Agent	6,869,050	13,250,598	2,877,980	0
Licenses, Permits, and Fees for Other Governments	0	0	0	16,132,352
Fines, Forfeitures, and Settlements for Other Governments	0	0	0	2,407,779
Property Tax Collections for Other Governments	0	0	0	0
Sheriff Sale Collections for Individuals, Organizations, and Other Governments	0	0	0	1,812,064
Amounts Received for Others	0	0	0	406,488
<i>Total Additions</i>	<u>6,869,050</u>	<u>13,250,598</u>	<u>2,877,980</u>	<u>20,758,683</u>
<b>Deductions</b>				
Distributions to the State of Ohio	0	0	0	206,911
Distributions as Fiscal Agent	6,187,310	11,923,678	2,996,106	0
Licenses, Permits, and Fees Distributions to Other Governments	0	0	0	16,077,136
Fines, Forfeitures, and Settlements Distributions to Other Governments	0	0	0	5,007,484
Distributions of State Funds to Other Governments	0	0	0	0
Property Tax Distributions to Other Governments	0	0	0	0
Distributions to Individuals	0	0	0	205,119
<i>Total Deductions</i>	<u>6,187,310</u>	<u>11,923,678</u>	<u>2,996,106</u>	<u>21,496,650</u>
<i>Change in Net Position</i>	681,740	1,326,920	(118,126)	(737,967)
Net Position Beginning of Year	<u>5,460,518</u>	<u>12,251,565</u>	<u>3,008,419</u>	<u>2,698,370</u>
<i>Net Position End of Year</i>	<u><u>\$6,142,258</u></u>	<u><u>\$13,578,485</u></u>	<u><u>\$2,890,293</u></u>	<u><u>\$1,960,403</u></u>

Undivided Tax	Undivided State Monies	Other Custodial	Total
\$0	\$11,968,699	\$0	\$11,968,699
0	0	0	22,997,628
734,691	0	439,918	17,306,961
0	0	329,021	2,736,800
86,885,118	0	0	86,885,118
0	0	0	1,812,064
0	0	0	406,488
<u>87,619,809</u>	<u>11,968,699</u>	<u>768,939</u>	<u>144,113,758</u>
0	0	0	206,911
0	0	0	21,107,094
441,408	0	324,138	16,842,682
0	0	235,036	5,242,520
0	11,968,699	0	11,968,699
84,360,883	0	0	84,360,883
0	0	0	205,119
<u>84,802,291</u>	<u>11,968,699</u>	<u>559,174</u>	<u>139,933,908</u>
2,817,518	0	209,765	4,179,850
<u>11,144,305</u>	<u>0</u>	<u>0</u>	<u>34,563,177</u>
<u>\$13,961,823</u>	<u>\$0</u>	<u>\$209,765</u>	<u>\$38,743,027</u>

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# STATISTICAL SECTION

# Statistical Section

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

<b><u>Contents</u></b>	<b><u>Page(s)</u></b>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	<b>S-2 - S-15</b>
<b>Revenue Capacity</b> These schedules contain information to help the reader assess the County's most significant local revenue sources, sales taxes, and property taxes.	<b>S-16 - S-35</b>
<b>Debt Capacity</b> These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	<b>S-36 - S-45</b>
<b>Economic and Demographic Information</b> These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	<b>S-46 - S-49</b>
<b>Operating Information</b> These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	<b>S-50 - S-63</b>

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

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

	2022	2021	2020	2019 (1)	2018 (1)
<b>Governmental Activities</b>					
Net Investment in Capital Assets	\$134,420,826	\$128,369,093	\$124,715,495	\$118,780,083	\$100,374,915
Restricted:					
Capital Projects	1,941,977	1,969,584	2,005,363	5,115,075	943,798
Debt Service	128,243	132,501	166,971	264,956	332,990
Road and Bridge Projects	3,847,934	5,215,904	4,131,573	3,662,239	3,507,415
Starlight School Program	6,185,484	9,345,344	11,633,278	14,071,668	20,058,548
Children Services Programs	7,388,957	6,287,573	4,506,875	3,435,792	4,165,391
Public Assistance Programs	0	452,845	559,391	773,069	697,382
Tuberculosis Clinic Program	2,187,069	2,088,206	1,850,718	1,701,901	1,638,498
Court Corrections	2,605,404	2,524,342	2,703,523	3,154,862	2,873,080
Community Development Programs	113,623	430,208	717,372	499,899	661,605
Real Estate Assessment	3,076,347	3,078,524	2,767,157	2,503,556	2,128,038
Delinquent Real Estate Tax and Collection	1,003,575	680,204	660,796	548,768	538,835
Mental Health Programs	302,817	228,132	251,210	257,542	266,214
Law Enforcement and Public Safety	1,305,202	1,633,674	3,421,266	1,227,408	897,220
Emergency 911	387,001	354,062	174,083	255,435	192,250
Senior Services	471,616	407,750	377,401	359,273	421,401
Other Purposes	2,194,832	2,588,576	2,194,328	1,838,042	1,725,173
Pension/OPEB	566,312	370,390	0	0	0
Unrestricted (Deficit)	14,267,944	(2,836,098)	(33,992,649)	(36,416,028)	(27,306,420)
<b>Total Governmental Activities Net Position</b>	<b>182,395,163</b>	<b>163,320,814</b>	<b>128,844,151</b>	<b>122,033,540</b>	<b>114,116,333</b>
<b>Business-Type-Activities</b>					
Net Investment in Capital Assets	65,793,080	62,742,004	61,737,481	57,014,531	56,576,666
Restricted for Pension/OPEB	17,001	11,458	0	0	0
Unrestricted	5,854,850	5,995,076	3,892,052	4,209,613	3,588,340
<b>Total Business-Type Activities Net Position</b>	<b>71,664,931</b>	<b>68,748,538</b>	<b>65,629,533</b>	<b>61,224,144</b>	<b>60,165,006</b>
<b>Primary Government</b>					
Net Investment in Capital Assets	200,213,906	191,111,097	186,452,976	175,794,614	156,951,581
Restricted (4)	33,723,394	37,799,277	38,121,305	39,669,485	41,047,838
Unrestricted (Deficit) (2) (3) (4) (5)	20,122,794	3,158,978	(30,100,597)	(32,206,415)	(23,718,080)
<b>Total Primary Government Net Position</b>	<b>\$254,060,094</b>	<b>\$232,069,352</b>	<b>\$194,473,684</b>	<b>\$183,257,684</b>	<b>\$174,281,339</b>

(1) Restated net position.

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

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

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

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

2017 (1)	2016 (1)	2015	2014 (1)	2013
\$99,035,472	\$94,595,155	\$90,281,154	\$88,070,601	\$86,771,393
1,007,048	944,613	944,850	1,250,857	1,766,637
432,326	492,174	96,135	69,276	72,819
3,654,153	3,620,504	3,403,614	3,503,601	3,404,962
23,539,243	26,758,146	27,163,092	27,717,285	25,576,661
5,078,989	6,122,224	6,247,340	7,128,493	7,359,753
881,139	620,267	595,553	228,459	255,179
1,584,755	1,478,734	1,365,211	1,396,390	1,414,526
2,492,981	2,276,451	2,051,608	1,815,191	1,779,065
32,415	681,843	627,823	627,361	395,001
2,070,697	2,215,435	2,337,665	2,043,127	1,728,011
523,392	524,427	385,849	216,021	78,803
282,505	279,164	362,199	329,620	296,328
399,579	355,946	328,930	300,207	292,909
197,406	308,799	336,044	438,431	401,233
514,350	577,381	673,426	615,693	571,370
2,346,097	2,350,047	2,400,548	2,447,801	2,282,691
0	0	0	0	0
(26,154,905)	(1,672,915)	8,892	(3,798,541)	18,482,292
117,917,642	142,528,395	139,609,933	134,399,873	152,929,633
51,884,545	50,622,266	48,626,741	46,613,223	45,045,389
0	0	0	0	0
3,828,692	3,624,544	4,533,650	5,418,522	6,395,391
55,713,237	54,246,810	53,160,391	52,031,745	51,440,780
150,920,017	145,217,421	138,907,895	134,683,824	131,816,782
45,037,075	49,606,155	49,319,887	50,127,813	47,675,948
(22,326,213)	1,951,629	4,542,542	1,619,981	24,877,683
\$173,630,879	\$196,775,205	\$192,770,324	\$186,431,618	\$204,370,413

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

	2022	2021	2020 (2)	2019 (1)	2018
<b><u>Program Revenues</u></b>					
<b>Governmental Activities:</b>					
<b>Charges for Services:</b>					
<b>General Government:</b>					
Legislative and Executive	\$5,062,231	\$4,559,131	\$4,777,639	\$4,342,478	\$4,262,706
Judicial	750,807	1,140,554	1,015,320	1,056,294	993,644
Public Safety	3,278,389	3,994,632	5,247,820	2,869,582	2,814,591
Public Works	300,537	332,225	250,161	589,852	121,248
Public Works - Intergovernmental	0	0	0	0	503,648
Health	345,709	380,152	649,441	604,584	565,748
Human Services	2,718,714	2,604,897	2,291,781	2,469,806	2,883,300
<b>Subtotal Charges for Services</b>	<b>12,456,387</b>	<b>13,011,591</b>	<b>14,232,162</b>	<b>11,932,596</b>	<b>12,144,885</b>
<b>Operating Grants, Contributions, and Interest:</b>					
<b>General Government:</b>					
Legislative and Executive	115,299	34,872	605,832	707,312	95,435
Judicial	1,877,857	1,337,680	1,306,361	890,561	657,007
Public Safety	1,380,542	1,639,266	2,516,576	1,158,063	925,355
Public Safety - Intergovernmental	0	0	74,741	0	0
Public Works	7,618,073	8,599,732	8,024,575	6,204,955	6,215,591
Public Works - Intergovernmental	303,192	0	0	0	0
Health	2,570,836	2,591,381	2,597,126	120,926	138,943
Health - Intergovernmental	114,300	115,196	117,320	117,381	119,449
Human Services	18,372,220	19,406,417	18,417,731	18,474,384	16,736,358
<b>Subtotal Operating Grants, Contributions, and Interest</b>	<b>32,352,319</b>	<b>33,724,544</b>	<b>33,660,262</b>	<b>27,673,582</b>	<b>24,888,138</b>
<b>Capital Grants and Contributions:</b>					
<b>General Government:</b>					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	0	0	80,000	173,760	0
Public Works	4,528,650	3,058,903	5,301,134	9,330,806	1,552,709
Public Works - Intergovernmental	5,364	25,732	55,079	0	0
Health	0	185,879	348,343	3,109,836	42,423
Human Services	216,378	257,857	18,511	76,887	3,000
<b>Subtotal Capital Grants and Contributions</b>	<b>4,750,392</b>	<b>3,528,371</b>	<b>5,803,067</b>	<b>12,691,289</b>	<b>1,598,132</b>
<b>Total Governmental Activities</b>					
<i>Program Revenues</i>	49,559,098	50,264,506	53,695,491	52,297,467	38,631,155
<b>Business-Type Activities:</b>					
<b>Charges for Services:</b>					
Sewer	4,757,253	5,058,222	4,419,220	4,393,850	4,376,259
Water	5,090,631	4,961,518	4,397,689	4,467,544	4,178,633
<b>Subtotal Charges for Services</b>	<b>9,847,884</b>	<b>10,019,740</b>	<b>8,816,909</b>	<b>8,861,394</b>	<b>8,554,892</b>
<b>Capital Grants and Contributions:</b>					
Sewer	0	68,770	219,212	156,978	110,153
Water	2,394,708	1,232,106	1,094,863	824,433	4,477,949
<b>Subtotal Capital Grants and Contributions</b>	<b>2,394,708</b>	<b>1,300,876</b>	<b>1,314,075</b>	<b>981,411</b>	<b>4,588,102</b>
<b>Total Business-Type Activities</b>					
<i>Program Revenues</i>	12,242,592	11,320,616	10,130,984	9,842,805	13,142,994
<b>Total Primary Government</b>					
<i>Program Revenues</i>	61,801,690	61,585,122	63,826,475	62,140,272	51,774,149

(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.



2017	2016	2015	2014	2013
\$4,214,121	\$4,203,307	\$4,303,887	\$4,139,284	\$4,125,933
1,080,677	1,039,671	1,100,165	1,072,759	1,128,298
2,385,548	2,269,125	2,308,359	1,728,475	2,207,981
129,592	175,538	174,649	137,049	219,700
503,287	500,144	492,467	481,018	478,052
420,196	427,589	491,613	378,746	517,329
<u>2,733,991</u>	<u>2,549,154</u>	<u>2,223,334</u>	<u>2,675,811</u>	<u>2,444,168</u>
<u>11,467,412</u>	<u>11,164,528</u>	<u>11,094,474</u>	<u>10,613,142</u>	<u>11,121,461</u>
8,025	106,703	17,570	9,940	10,235
591,893	619,229	590,707	645,944	389,577
1,319,944	1,258,057	1,421,859	1,067,287	1,260,395
0	0	0	0	0
5,187,917	5,979,170	5,617,627	5,758,041	5,443,736
0	0	0	0	0
160,366	159,357	174,159	87,249	225,214
120,472	71,498	213,170	223,421	198,510
<u>15,089,904</u>	<u>16,856,404</u>	<u>17,082,475</u>	<u>17,340,271</u>	<u>16,873,385</u>
<u>22,478,521</u>	<u>25,050,418</u>	<u>25,117,567</u>	<u>25,132,153</u>	<u>24,401,052</u>
0	0	0	0	0
0	18,000	0	0	0
0	22,000	17,000	4,100	0
4,723,085	5,013,898	2,413,379	2,560,448	2,244,457
0	0	0	0	0
23,563	0	0	5,400	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>4,746,648</u>	<u>5,053,898</u>	<u>2,430,379</u>	<u>2,569,948</u>	<u>2,244,457</u>
<u>38,692,581</u>	<u>41,268,844</u>	<u>38,642,420</u>	<u>38,315,243</u>	<u>37,766,970</u>
4,411,684	4,183,990	4,328,224	4,339,411	3,826,693
4,199,056	4,177,356	4,181,018	4,141,441	3,856,728
<u>8,610,740</u>	<u>8,361,346</u>	<u>8,509,242</u>	<u>8,480,852</u>	<u>7,683,421</u>
79,603	526,526	366,669	726,052	108,294
1,515,039	152,327	112,625	643,578	211,923
<u>1,594,642</u>	<u>678,853</u>	<u>479,294</u>	<u>1,369,630</u>	<u>320,217</u>
<u>10,205,382</u>	<u>9,040,199</u>	<u>8,988,536</u>	<u>9,850,482</u>	<u>8,003,638</u>
<u>48,897,963</u>	<u>50,309,043</u>	<u>47,630,956</u>	<u>48,165,725</u>	<u>45,770,608</u>

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

	2022	2021	2020 (2)	2019 (1)	2018
<b><u>Expenses</u></b>					
<b>Governmental Activities:</b>					
<b>General Government:</b>					
Legislative and Executive	\$10,134,581	\$6,897,875	\$11,147,099	\$12,021,106	\$11,094,697
Judicial	7,470,810	5,184,869	9,182,719	9,941,384	8,567,285
Public Safety	13,164,552	8,352,443	16,939,751	17,463,680	15,245,154
Public Safety - Intergovernmental	0	1,791,132	74,741	0	0
Public Works	9,216,963	9,270,467	11,125,379	7,354,925	8,640,037
Public Works - Intergovernmental	1,088,829	1,058,896	788,234	732,978	2,019,649
Health	3,762,642	3,389,887	3,972,415	1,533,333	1,215,909
Health - Intergovernmental	1,535,272	1,574,442	1,584,313	1,480,982	1,344,559
Human Services	26,416,312	20,015,291	32,757,992	36,281,128	33,234,472
Community and Economic Development	462,284	333,786	264,390	247,490	0
Interest	66,694	94,576	100,968	247,299	211,237
<i>Total Governmental Activities Expenses</i>	<u>73,318,939</u>	<u>57,963,664</u>	<u>87,938,001</u>	<u>87,304,305</u>	<u>81,572,999</u>
<b>Business-Type Activities:</b>					
Sewer	5,197,271	4,646,146	4,423,620	5,008,254	5,053,665
Water	4,229,220	3,655,261	4,340,473	3,876,801	4,010,720
<i>Total Business-Type Activities Expenses</i>	<u>9,426,491</u>	<u>8,301,407</u>	<u>8,764,093</u>	<u>8,885,055</u>	<u>9,064,385</u>
<i>Total Primary Government Program Expenses</i>	<u>82,745,430</u>	<u>66,265,071</u>	<u>96,702,094</u>	<u>96,189,360</u>	<u>90,637,384</u>
<b>Net (Expense) Revenue</b>					
Governmental Activities	(23,759,841)	(7,699,158)	(34,242,510)	(35,006,838)	(42,941,844)
Business-Type Activities	2,816,101	3,019,209	1,366,891	957,750	4,078,609
<i>Total Primary Government Net Expense</i>	<u>(20,943,740)</u>	<u>(4,679,949)</u>	<u>(32,875,619)</u>	<u>(34,049,088)</u>	<u>(38,863,235)</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.

2017	2016	2015	2014	2013
\$11,392,209	\$13,061,992	\$8,650,321	\$9,121,598	\$9,528,192
8,513,426	7,412,551	7,046,782	7,011,756	6,784,134
15,245,204	13,427,725	12,384,072	12,024,820	11,652,808
0	0	0	0	0
8,828,133	7,381,074	8,509,582	8,030,892	7,570,726
636,004	1,403,112	564,220	541,924	391,595
1,422,273	1,365,266	1,445,554	1,349,586	1,288,009
1,320,484	1,332,212	1,305,094	1,252,020	1,275,657
31,786,315	29,447,772	28,995,665	28,144,364	27,078,645
0	0	0	0	0
235,152	253,425	311,173	348,330	383,780
<u>79,379,200</u>	<u>75,085,129</u>	<u>69,212,463</u>	<u>67,825,290</u>	<u>65,953,546</u>
4,490,948	4,213,235	4,447,101	4,489,405	4,304,749
<u>3,659,229</u>	<u>3,785,011</u>	<u>3,454,324</u>	<u>4,096,589</u>	<u>4,058,230</u>
<u>8,150,177</u>	<u>7,998,246</u>	<u>7,901,425</u>	<u>8,585,994</u>	<u>8,362,979</u>
<u>87,529,377</u>	<u>83,083,375</u>	<u>77,113,888</u>	<u>76,411,284</u>	<u>74,316,525</u>
(40,686,619)	(33,816,285)	(30,570,043)	(29,510,047)	(28,186,576)
<u>2,055,205</u>	<u>1,041,953</u>	<u>1,087,111</u>	<u>1,264,488</u>	<u>(359,341)</u>
<u>(38,631,414)</u>	<u>(32,774,332)</u>	<u>(29,482,932)</u>	<u>(28,245,559)</u>	<u>(28,545,917)</u>

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

	2022	2021	2020 (2)	2019 (1)	2018
<b><u>General Revenues and Other Changes in Net Position</u></b>					
<i>Governmental Activities:</i>					
Property Taxes Levied for General Purposes	\$4,706,318	\$4,313,961	\$4,264,996	\$4,020,641	\$3,450,251
Property Taxes Levied for Public Safety	636,446	609,461	604,649	552,783	487,260
Property Taxes Levied for Health	2,216,307	2,130,100	2,114,846	1,962,302	1,770,350
Property Taxes Levied for Human Services	7,046,179	6,741,835	6,692,113	6,202,870	5,588,859
Sales Taxes, Levied for General Purposes	25,137,562	23,864,692	20,704,443	19,403,940	20,147,981
Lodging Taxes (1)	466,389	362,560	213,037	236,470	0
Grants and Entitlements not Restricted to Specific Programs	3,511,023	3,176,004	2,629,899	3,070,530	3,503,258
Investment Earnings/Interest	(2,410,200)	654,628	1,184,990	2,456,800	1,483,776
Payments in Lieu of Taxes	227,393	223,453	335,539	345,100	319,932
Other	1,296,773	99,127	3,002,642	590,584	578,977
<i>Total Governmental Activities</i>	<u>42,834,190</u>	<u>42,175,821</u>	<u>41,747,154</u>	<u>38,842,020</u>	<u>37,330,644</u>
<i>Business-Type Activities:</i>					
Investment Earnings/Interest	6,020	0	2,433	7,707	0
Other	94,272	99,796	133,071	79,585	67,415
<i>Total Business-Type Activities</i>	<u>100,292</u>	<u>99,796</u>	<u>135,504</u>	<u>87,292</u>	<u>67,415</u>
<i>Total Primary Government General Revenues</i>	<u>42,934,482</u>	<u>42,275,617</u>	<u>41,882,658</u>	<u>38,929,312</u>	<u>37,398,059</u>
<b>Increase (Decrease) Before Transfers and Special Item</b>					
Governmental Activities	19,074,349	34,476,663	7,504,644	3,835,182	(5,611,200)
Business-Type Activities	2,916,393	3,119,005	1,502,395	1,045,042	4,146,024
<i>Total Primary Government Increase (Decrease) Before Transfers and Special Item</i>	<u>21,990,742</u>	<u>37,595,668</u>	<u>9,007,039</u>	<u>4,880,224</u>	<u>(1,465,176)</u>
<b>Transfers In (Out)</b>					
Governmental Activities	0	0	(694,033)	(824,421)	(111,349)
Business-Type Activities	0	0	694,033	824,421	111,349
<b>Special Item</b>					
Business-Type Activities	0	0	2,208,961	0	0
<b>Increase (Decrease) After Transfers and Special Item</b>					
Governmental Activities	19,074,349	34,476,663	6,810,611	3,010,761	(5,722,549)
Business-Type Activities	2,916,393	3,119,005	4,405,389	1,869,463	4,257,373
<i>Total Primary Government Increase (Decrease) After Transfers and Special Item</i>	<u>\$21,990,742</u>	<u>\$37,595,668</u>	<u>\$11,216,000</u>	<u>\$4,880,224</u>	<u>(\$1,465,176)</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.

2017	2016	2015	2014	2013
\$4,243,343	\$3,558,804	\$3,067,537	\$3,019,180	\$2,981,461
495,828	462,354	476,075	425,152	408,856
1,799,984	1,783,292	1,650,059	1,590,064	1,536,171
5,678,266	6,945,381	7,217,956	8,818,470	8,940,548
19,873,703	19,931,454	19,346,296	18,241,337	17,293,349
0	0	0	0	0
3,946,037	2,639,490	2,642,609	2,511,528	2,452,774
945,061	523,870	652,918	622,598	278,722
335,225	317,436	445,375	255,667	328,211
418,704	555,992	247,410	585,075	695,375
<u>37,736,151</u>	<u>36,718,073</u>	<u>35,746,235</u>	<u>36,069,071</u>	<u>34,915,467</u>
0	0	0	0	0
<u>60,616</u>	<u>61,140</u>	<u>75,403</u>	<u>64,495</u>	<u>111,040</u>
<u>60,616</u>	<u>61,140</u>	<u>75,403</u>	<u>64,495</u>	<u>111,040</u>
<u>37,796,767</u>	<u>36,779,213</u>	<u>35,821,638</u>	<u>36,133,566</u>	<u>35,026,507</u>
(2,950,468)	2,901,788	5,176,192	6,559,024	6,728,891
2,115,821	1,103,093	1,162,514	1,328,983	(248,301)
<u>(834,647)</u>	<u>4,004,881</u>	<u>6,338,706</u>	<u>7,888,007</u>	<u>6,480,590</u>
(12,786)	16,674	33,868	18,358	28,665
12,786	(16,674)	(33,868)	(18,358)	(28,665)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(2,963,254)	2,918,462	5,210,060	6,577,382	6,757,556
2,128,607	1,086,419	1,128,646	1,310,625	(276,966)
<u>(\$834,647)</u>	<u>\$4,004,881</u>	<u>\$6,338,706</u>	<u>\$7,888,007</u>	<u>\$6,480,590</u>

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b><u>Program Revenues</u></b>					
Governmental Activities:					
General Government:					
Legislative and Executive	\$5,177,530	\$4,594,003	\$5,383,471	\$5,049,790	\$4,358,141
Judicial	2,628,664	2,478,234	2,321,681	1,946,855	1,650,651
Public Safety	4,658,931	5,633,898	7,844,396	4,201,405	3,739,946
Public Safety - Intergovernmental	0	0	74,741	0	0
Public Works	12,447,260	11,990,860	13,575,870	16,125,613	7,889,548
Public Works - Intergovernmental	308,556	25,732	55,079	0	503,648
Health	2,916,545	3,157,412	3,594,910	3,835,346	747,114
Health - Intergovernmental	114,300	115,196	117,320	117,381	119,449
Human Services	<u>21,307,312</u>	<u>22,269,171</u>	<u>20,728,023</u>	<u>21,021,077</u>	<u>19,622,658</u>
Total Governmental Activities	<u>49,559,098</u>	<u>50,264,506</u>	<u>53,695,491</u>	<u>52,297,467</u>	<u>38,631,155</u>
Business-Type Activities:					
Sewer	4,757,253	5,126,992	4,638,432	4,550,828	4,486,412
Water	<u>7,485,339</u>	<u>6,193,624</u>	<u>5,492,552</u>	<u>5,291,977</u>	<u>8,656,582</u>
Total Business-Type Activities	<u>12,242,592</u>	<u>11,320,616</u>	<u>10,130,984</u>	<u>9,842,805</u>	<u>13,142,994</u>
<i>Total Primary Government</i>	<u><u>\$61,801,690</u></u>	<u><u>\$61,585,122</u></u>	<u><u>\$63,826,475</u></u>	<u><u>\$62,140,272</u></u>	<u><u>\$51,774,149</u></u>

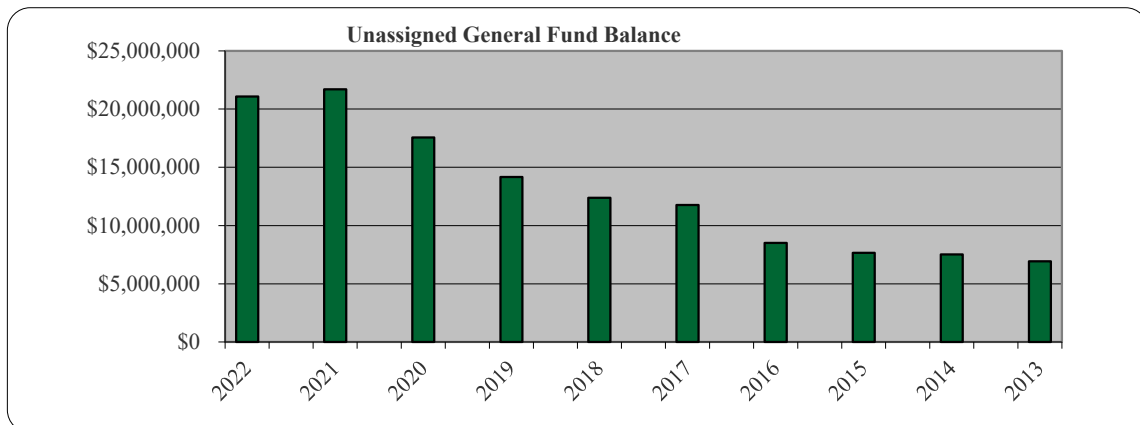
<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$4,222,146	\$4,310,010	\$4,321,457	\$4,149,224	\$4,136,168
1,672,570	1,676,900	1,707,872	1,718,703	1,517,875
3,705,492	3,549,182	3,730,218	2,799,862	3,468,376
0	0	0	0	0
10,040,594	11,168,606	8,205,655	8,455,538	7,907,893
503,287	500,144	492,467	481,018	478,052
604,125	586,946	665,772	471,395	742,543
120,472	71,498	213,170	223,421	198,510
<u>17,823,895</u>	<u>19,405,558</u>	<u>19,305,809</u>	<u>20,016,082</u>	<u>19,317,553</u>
<u>38,692,581</u>	<u>41,268,844</u>	<u>38,642,420</u>	<u>38,315,243</u>	<u>37,766,970</u>
4,491,287	4,710,516	4,694,893	5,065,463	3,934,987
<u>5,714,095</u>	<u>4,329,683</u>	<u>4,293,643</u>	<u>4,785,019</u>	<u>4,068,651</u>
<u>10,205,382</u>	<u>9,040,199</u>	<u>8,988,536</u>	<u>9,850,482</u>	<u>8,003,638</u>
<u>\$48,897,963</u>	<u>\$50,309,043</u>	<u>\$47,630,956</u>	<u>\$48,165,725</u>	<u>\$45,770,608</u>

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018 (1)</u>
<b><u>General Fund</u></b>					
Nonspendable	\$681,918	\$703,578	\$618,543	\$665,751	\$654,075
Committed	198,205	64,790	173,415	8,425	9,450
Assigned	9,943,935	9,239,964	10,315,199	7,828,867	9,220,489
Unassigned	<u>21,084,402</u>	<u>21,702,502</u>	<u>17,555,948</u>	<u>14,171,390</u>	<u>12,378,819</u>
<i>Total General Fund</i>	<u>31,908,460</u>	<u>31,710,834</u>	<u>28,663,105</u>	<u>22,674,433</u>	<u>22,262,833</u>
<b>All Other Governmental Funds</b>					
Nonspendable	984,193	872,217	758,579	827,527	886,848
Restricted	27,742,739	31,250,460	30,580,460	32,325,786	35,427,985
Committed	0	0	0	0	0
Unassigned (Deficit)	<u>(44,877)</u>	<u>(110,307)</u>	<u>(300,843)</u>	<u>(1,134,098)</u>	<u>(164,588)</u>
<i>Total All Other Governmental Funds</i>	<u>28,682,055</u>	<u>32,012,370</u>	<u>31,038,196</u>	<u>32,019,215</u>	<u>36,150,245</u>
<b>Total Governmental Funds</b>	<u>\$60,590,515</u>	<u>\$63,723,204</u>	<u>\$59,701,301</u>	<u>\$54,693,648</u>	<u>\$58,413,078</u>

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

Source: County financial records.





<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$600,395	\$598,590	\$386,361	\$379,747	\$393,834
197,590	400	0	0	0
7,712,591	7,363,659	7,278,150	6,110,507	5,268,971
<u>11,761,596</u>	<u>8,512,284</u>	<u>7,656,330</u>	<u>7,519,137</u>	<u>6,934,378</u>
<u>20,272,172</u>	<u>16,474,933</u>	<u>15,320,841</u>	<u>14,009,391</u>	<u>12,597,183</u>
984,228	833,482	891,527	826,144	610,591
39,379,496	42,950,857	43,253,269	43,386,805	40,907,986
0	38,970	995,553	0	0
<u>(505,854)</u>	<u>(595,015)</u>	<u>(352,202)</u>	<u>(103,982)</u>	<u>(202,419)</u>
<u>39,857,870</u>	<u>43,228,294</u>	<u>44,788,147</u>	<u>44,108,967</u>	<u>41,316,158</u>
<u>\$60,130,042</u>	<u>\$59,703,227</u>	<u>\$60,108,988</u>	<u>\$58,118,358</u>	<u>\$53,913,341</u>

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

	2022	2021	2020	2019	2018
<b>Revenues</b>					
Property Taxes	\$13,943,302	\$13,927,538	\$13,803,921	\$12,843,807	\$11,299,437
Special Assessments	21,062	20,812	21,733	17,830	17,980
Lodging Taxes (1)	475,578	354,271	212,337	238,572	0
Permissive Sales Taxes	24,743,387	23,484,018	20,432,899	19,394,895	20,276,992
Permissive Motor Vehicle License Tax	150,290	164,774	142,421	479,476	503,648
Charges for Services	10,684,739	11,145,330	9,963,472	9,395,387	9,620,111
Licenses and Permits	686,293	915,575	788,404	723,546	845,402
Fines, Forfeitures, and Settlements	659,082	1,108,379	2,977,294	727,492	720,896
Intergovernmental	40,006,241	38,293,173	37,928,766	37,571,320	30,096,877
Investment Earnings/Interest	(2,474,697)	670,396	1,256,499	2,511,191	1,525,382
Payments in Lieu of Taxes	227,393	223,453	335,539	345,100	464,730
Rent	196,847	310,936	437,361	494,861	482,905
Leases (2)	62,570	0	0	0	0
Contributions and Donations	643,460	603,490	268,580	143,517	70,076
Other	1,739,722	1,038,966	3,014,394	603,811	588,758
<i>Total Revenues</i>	<u>91,765,269</u>	<u>92,261,111</u>	<u>91,583,620</u>	<u>85,490,805</u>	<u>76,513,194</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	13,181,841	11,049,678	10,132,560	10,247,006	10,075,928
Judicial	9,426,155	9,172,668	9,057,601	8,482,798	7,952,274
Public Safety	17,607,878	16,663,327	15,294,089	14,211,994	13,877,947
Public Works	9,604,298	8,598,969	7,812,777	7,089,374	6,860,534
Health	3,945,611	3,777,591	3,855,714	1,378,674	1,311,458
Human Services	32,462,861	30,878,605	31,100,704	31,939,571	31,535,864
Community and Economic Development	462,284	333,786	264,390	247,490	0
Capital Outlay	6,386,943	2,874,778	6,881,352	10,751,306	2,464,569
Intergovernmental	2,624,101	4,424,470	2,447,288	2,213,960	3,364,208
Debt Service:					
Principal Retirement	881,356	938,460	853,717	1,628,624	1,369,182
Current Refunding Principal	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	624,000	0
Interest	78,462	92,124	103,563	174,626	209,257
Bond Issuance Costs	0	0	0	10,127	0
<i>Total Expenditures</i>	<u>96,661,790</u>	<u>88,804,456</u>	<u>87,803,755</u>	<u>88,999,550</u>	<u>79,021,221</u>
<i>Excess of Revenues Over(Under) Expenditures</i>	<u>(4,896,521)</u>	<u>3,456,655</u>	<u>3,779,865</u>	<u>(3,508,745)</u>	<u>(2,508,027)</u>
<b>Other Financing Sources (Uses)</b>					
Refunding Bonds Issued	0	0	0	701,900	0
General Obligation Bonds Issued	0	0	0	0	0
State Infrastructure Bank Loan Issued	477,141	123,787	685,434	0	0
OWDA Loans Issued	86,776	146,036	178,555	264,688	17,501
OPWC Loans Issued	400,000	100,000	91,277	114,106	286,576
Premium on General Obligation Bonds Issued	0	0	0	0	0
Proceeds from the Sale of Capital Assets	236,759	15,275	792,200	49,627	9,645
Inception of Lease (2)	0	180,150	174,355	178,415	176,130
Insurance Recoveries	563,156	0	0	0	0
Transfers In	4,543,391	3,633,922	3,604,059	7,629,889	3,142,322
Payment to Refunded Bond Escrow Agent	0	0	0	(695,000)	0
Transfers Out	(4,543,391)	(3,633,922)	(4,298,092)	(8,454,310)	(3,253,671)
<i>Total Other Financing Sources (Uses)</i>	<u>1,763,832</u>	<u>565,248</u>	<u>1,227,788</u>	<u>(210,685)</u>	<u>378,503</u>
<i>Net Change in Fund Balances</i>	<u>(\$3,132,689)</u>	<u>\$4,021,903</u>	<u>\$5,007,653</u>	<u>(\$3,719,430)</u>	<u>(\$2,129,524)</u>
<i>Debt Service as a Percentage of Noncapital Expenditures</i>	1.1%	1.2%	1.2%	3.2%	2.1%

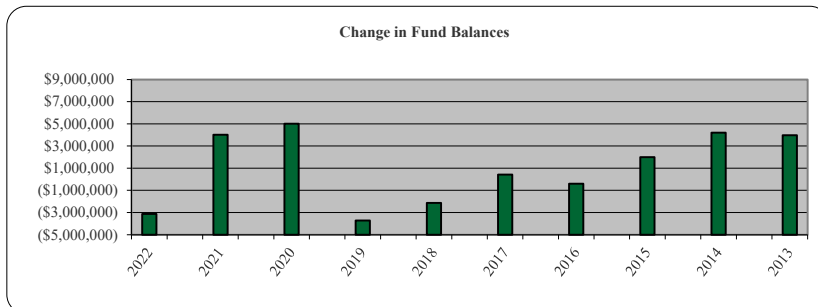
(1) GASB 84 implemented for 2019.

(2) GASB 87 implemented for 2022.

2017	2016	2015	2014	2013
\$12,234,053	\$12,637,866	\$12,790,156	\$14,198,362	\$14,401,860
15,395	26,860	30,180	32,523	26,752
0	0	0	0	0
19,779,027	19,937,824	19,294,006	17,946,552	17,153,129
503,287	500,144	492,467	481,018	478,052
8,902,220	8,791,575	8,353,501	8,095,112	8,583,868
773,977	809,426	780,051	771,056	759,575
692,283	736,404	828,409	774,286	793,879
30,088,927	27,540,367	29,188,791	29,063,681	28,137,433
960,961	540,286	647,238	611,617	310,168
190,427	330,146	344,537	369,963	311,556
481,467	421,613	550,374	570,136	605,221
0	0	0	0	0
54,829	62,080	56,430	72,569	46,334
517,566	561,846	242,439	570,477	696,542
<u>75,194,419</u>	<u>72,896,437</u>	<u>73,598,579</u>	<u>73,557,352</u>	<u>72,304,369</u>

9,832,646	9,072,729	9,166,367	8,621,625	8,511,111
7,434,747	7,015,882	7,125,936	7,112,255	6,812,440
12,961,100	12,467,378	12,276,548	11,915,827	11,530,668
6,154,384	6,945,951	6,651,042	6,452,792	6,471,949
1,269,814	1,259,762	1,413,489	1,315,063	1,242,428
28,793,431	28,518,702	29,215,237	28,062,914	27,287,688
0	0	0	0	0
5,724,996	4,481,199	2,498,206	2,725,271	3,025,010
1,956,488	2,735,324	1,869,314	1,793,944	1,667,252
1,902,158	1,545,174	1,683,483	1,668,771	1,526,009
0	0	0	0	47,000
0	0	0	0	0
233,832	254,573	306,376	343,248	377,390
0	12,320	0	0	711
<u>76,263,596</u>	<u>74,308,994</u>	<u>72,205,998</u>	<u>70,011,710</u>	<u>68,499,656</u>
<u>(1,069,177)</u>	<u>(1,412,557)</u>	<u>1,392,581</u>	<u>3,545,642</u>	<u>3,804,713</u>

0	560,000	0	0	46,600
0	0	0	0	200,000
0	0	0	0	0
239,256	0	71,018	109,967	0
0	0	125,144	338,939	0
0	55,425	0	0	1,173
28,600	471,025	72,750	13,465	47,825
1,240,922	136,072	295,269	178,646	151,004
0	0	0	0	0
4,048,857	5,483,520	4,498,915	3,391,078	3,532,555
0	(603,105)	0	0	0
<u>(4,061,643)</u>	<u>(5,096,141)</u>	<u>(4,465,047)</u>	<u>(3,372,720)</u>	<u>(3,803,890)</u>
<u>1,495,992</u>	<u>1,006,796</u>	<u>598,049</u>	<u>659,375</u>	<u>175,267</u>
<u>\$426,815</u>	<u>(\$405,761)</u>	<u>\$1,990,630</u>	<u>\$4,205,017</u>	<u>\$3,979,980</u>
3.0%	2.6%	2.9%	3.0%	3.0%



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

	2022	2021	2020	2019	2018
Effective Rate as of December 31	1.50%	1.50%	1.50%	1.50%	1.50%
Effective Date of Current Tax Rate	April 1, 1993	April 1, 1993	April 1, 1993	April 1, 1993	April 1, 1993
<b><u>Collections by Industry:</u></b>					
Agriculture, Forestry, and Fishing	\$18,753	\$9,347	\$6,945	\$5,139	\$4,464
Mining (2)	0	91,163	0	25,813	72,339
Utilities (excluding telecommunications)	177,123	133,783	94,436	107,756	121,829
Construction	126,049	98,588	162,171	89,865	113,487
Manufacturing	803,166	726,501	707,867	690,315	586,359
Wholesale Trade	595,256	488,154	408,448	428,958	397,456
Retail Trade:					
Motor Vehicle and Parts Dealers (1)	5,110,090	4,761,674	3,871,492	3,591,392	3,327,344
Furniture and Home Furnishings Store	571,733	599,365	478,305	457,185	437,292
Electronic and Appliance Stores	251,920	238,266	89,488	171,041	177,668
Building Material and Garden Equipment and Supplies	2,687,012	2,647,274	2,218,180	1,923,477	1,870,249
Food and Beverage Stores	793,046	728,501	656,901	623,767	621,760
Health and Personal Care Stores	238,820	232,878	175,548	205,230	230,368
Gasoline Stations	509,303	532,665	319,401	426,359	413,404
Clothing and Clothing Accessories Stores	777,213	754,818	597,151	641,906	614,800
Sporting Goods, Hobby, Book, and Music Stores	314,367	414,694	245,894	199,749	190,228
General Merchandise Stores	3,009,146	3,071,786	2,840,192	2,670,525	2,611,356
Miscellaneous Store Retailers	1,040,346	1,069,478	1,429,292	1,537,326	3,223,207
Nonstore Retailers	2,085,329	1,950,632	1,483,919	702,132	464,271
Transportation and Warehousing	54,923	52,148	32,178	42,009	28,739
Information (including telecommunications)	1,042,366	1,021,535	1,110,755	940,430	951,891
Finance and Insurance	43,618	58,170	30,386	33,169	25,972
Real Estate and Rental and Leasing of Property	1,038,116	904,116	916,706	750,886	653,326
Professional, Scientific and Technical Services	316,914	302,961	293,078	272,152	206,870
Management of Companies (Holding Companies)	0	0	0	0	0
Administrative and Support Services					
and Waste Management and Remediation Services	319,978	381,690	335,117	341,784	348,471
Education, Health Care, and Social Assistance	40,406	37,025	29,416	40,897	42,870
Arts, Entertainment, and Recreation	155,179	145,342	107,847	103,542	95,080
Accommodation and Food Services	1,571,135	1,383,022	1,126,626	1,480,391	1,410,844
Other Services	825,671	622,954	484,517	659,744	685,693
Unclassified (2)	417,589	243,077	285,507	183,771	77,969
<b>Total Collections</b>	<b><u>\$24,934,567</u></b>	<b><u>\$23,701,607</u></b>	<b><u>\$20,537,763</u></b>	<b><u>\$19,346,710</u></b>	<b><u>\$20,005,606</u></b>

- (1) Sales tax on sales of motor vehicle and watercraft, which is paid via the county clerk of courts, is included in this figure. Thus, tax collected from dealer sales as well as "casual" (consumer-to-consumer) sales tax 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

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
1.50%	1.50%	1.50%	1.50%	1.50%
April 1, 1993	April 1, 1993	April 1, 1993	April 1, 1993	April 1, 1993
\$4,521	\$4,938	\$6,462	\$5,486	\$8,013
4,845	21,291	70,604	43,914	38,880
129,550	157,063	133,715	154,042	169,608
154,669	123,880	81,491	68,191	85,060
469,650	485,333	525,907	503,452	374,253
386,349	368,599	358,209	414,426	488,558
3,109,269	2,992,750	3,041,952	3,334,616	2,808,676
428,484	392,230	386,238	303,646	291,451
223,934	236,826	212,799	214,548	230,020
1,804,249	1,726,140	1,333,095	1,156,154	1,595,611
597,195	607,625	431,071	566,343	694,777
238,812	234,982	224,808	228,472	271,163
398,951	376,874	352,915	411,267	361,199
510,020	523,162	369,488	490,290	599,375
199,654	205,890	144,793	190,601	256,766
2,540,210	2,331,559	2,071,738	2,146,156	2,468,050
2,895,346	2,659,094	3,100,428	2,051,456	1,042,969
398,232	362,879	329,953	288,098	403,224
29,037	40,187	50,729	31,532	18,056
1,039,705	1,049,414	1,036,269	1,056,906	949,468
1,050,244	1,662,403	1,755,449	1,508,414	1,170,575
427,687	460,015	421,386	401,003	409,770
218,005	394,026	281,180	154,787	166,318
4,037	0	0	25,716	7,715
353,876	433,146	484,003	410,342	433,653
43,836	31,052	30,249	16,861	16,898
119,141	128,628	113,655	186,427	77,622
1,409,579	1,416,406	1,408,532	1,267,623	1,251,352
598,847	452,021	444,149	363,610	338,967
61,682	60,826	93,897	60,217	66,129
<u>\$19,849,616</u>	<u>\$19,939,239</u>	<u>\$19,295,164</u>	<u>\$18,054,596</u>	<u>\$17,094,176</u>

**Muskingum County, Ohio**  
Assessed and Estimated Actual Value of Taxable Property  
Last Ten Years

Collection Year	Real Property			Tangible Personal Property	
	Assessed Value		Estimated Actual Value	Public Utility	
	Residential/ Agricultural	Commercial/ Industrial/ Public Utility/ Mineral		Assessed Value	Estimated Actual Value
2022	\$1,481,021,110	\$387,691,070	\$5,339,177,657	\$502,988,360	\$1,437,109,600
2021	1,324,019,290	386,337,260	4,886,733,000	478,794,930	1,367,985,514
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

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

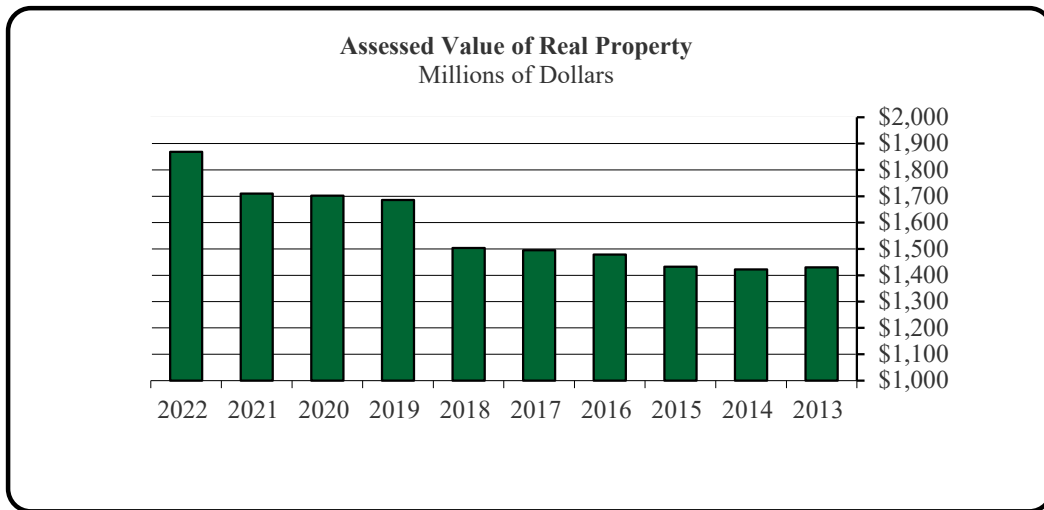
The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property.

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		Ratio	Weighted Average Tax Rate
General Business		Assessed Value	Estimated Actual Value		
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
\$0	\$0	\$2,371,700,540	\$6,776,287,257	35%	6.567836
0	0	2,189,151,480	6,254,718,513	35%	6.832552
0	0	2,168,058,390	6,194,452,543	35%	6.821214
0	0	2,069,406,230	5,912,589,229	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	4,897,108,599	35%	8.010427
0	0	1,649,078,180	4,711,651,944	35%	8.591971
0	0	1,622,569,080	4,635,911,656	35%	10.051493
0	0	1,626,361,920	4,646,748,343	35%	10.001859



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

	2022	2021	2020	2019	2018
<b><u>Unvoted Millage</u></b>					
Operating	\$2.150000	\$2.150000	\$2.150000	\$2.150000	\$2.150000
<b><u>Voted Millage by levy</u></b>					
1994 Developmental Disabilities					
Residential/Agricultural Real	0.753014	0.834222	0.833162	0.832072	0.942806
Commercial/Industrial/Public Utility/Mineral Real	1.415416	1.405050	1.403910	1.388452	1.445394
General Business/Public Utility Personal	2.000000	2.000000	2.000000	2.000000	2.000000
1994 Sheriff Operations					
Residential/Agricultural Real	0.188253	0.208555	0.208290	0.208018	0.235701
Commercial/Industrial/Public Utility/Mineral Real	0.353854	0.351262	0.350977	0.347113	0.361348
General Business/Public Utility Personal	0.500000	0.500000	0.500000	0.500000	0.500000
2006 Children Services					
Residential/Agricultural Real	1.422088	1.575450	1.573448	1.571392	1.780518
Commercial/Industrial/Public Utility/Mineral Real	1.920064	1.906002	1.904454	1.883486	1.960730
General Business/Public Utility Personal	2.000000	2.000000	2.000000	2.000000	2.000000
1998 Mental Health					
Residential/Agricultural Real	0.523074	0.579484	0.578747	0.577990	0.654911
Commercial/Industrial/Public Utility/Mineral Real	0.795178	0.789354	0.788713	0.780029	0.812019
General Business/Public Utility Personal	1.000000	1.000000	1.000000	1.000000	1.000000
2002 Senior Services					
Residential/Agricultural Real	0.335849	0.372068	0.371595	0.371109	0.420498
Commercial/Industrial/Public Utility/Mineral Real	0.458320	0.454963	0.454594	0.449589	0.468027
General Business/Public Utility Personal	0.500000	0.500000	0.500000	0.500000	0.500000
2005 T.B. Clinic					
Residential/Agricultural Real	0.284417	0.315090	0.314689	0.314278	0.356103
Commercial/Industrial/Public Utility/Mineral Real	0.384012	0.381200	0.380890	0.376697	0.392146
General Business/Public Utility Personal	0.400000	0.400000	0.400000	0.400000	0.400000
2007 Developmental Disabilities					
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
<b><u>Total Voted Millage By Type of Property</u></b>					
Residential/Agricultural Real	3.506695	3.884869	3.879931	3.874859	4.390537
Commercial/Industrial/Public Utility/Mineral Real	5.326844	5.287831	5.283538	5.225366	5.439664
General Business/Public Utility Personal	6.400000	6.400000	6.400000	6.400000	6.400000
<b><u>Total Millage By Type of Property</u></b>					
Residential/Agricultural Real	5.656695	6.034869	6.029931	6.024859	6.540537
Commercial/Industrial/Public Utility/Mineral Real	7.476844	7.437831	7.433538	7.375366	7.589664
General Business/Public Utility Personal	8.550000	8.550000	8.550000	8.550000	8.550000
<b>Total Weighted Average Tax Rate</b>	6.567836	6.832552	6.821214	6.738459	7.065387

(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



2017	2016	2015	2014	2013
\$2.150000	\$2.150000	\$2.150000	\$2.150000	\$2.150000
0.944072	0.944864	0.972878	0.972242	0.969770
1.445340	1.436220	1.420658	1.406650	1.375142
2.000000	2.000000	2.000000	2.000000	2.000000
0.236018	0.236216	0.243219	0.243060	0.242442
0.361335	0.359055	0.355164	0.351662	0.343785
0.500000	0.500000	0.500000	0.500000	0.500000
1.782910	1.784408	1.837314	1.836114	1.831446
1.960658	1.948286	1.927174	1.908174	1.865432
2.000000	2.000000	2.000000	2.000000	2.000000
0.655791	0.656342	0.675802	0.675360	0.673643
0.811989	0.806865	0.798122	0.790253	0.772552
1.000000	1.000000	1.000000	1.000000	1.000000
0.421063	0.421416	0.433911	0.433627	0.432525
0.468010	0.465056	0.460017	0.455481	0.445279
0.500000	0.500000	0.500000	0.500000	0.500000
0.356582	0.356881	0.367462	0.367222	0.366289
0.392131	0.389657	0.385434	0.381634	0.373086
0.400000	0.400000	0.400000	0.400000	0.400000
0.000000	0.971204	1.500000	3.000000	3.000000
0.000000	0.992140	1.472083	2.915139	2.849841
0.000000	1.000000	1.500000	3.000000	3.000000
4.396436	5.371331	6.030586	7.527625	7.516115
5.439463	6.397279	6.818652	8.208993	8.025117
6.400000	7.400000	7.900000	9.400000	9.400000
6.546436	7.521331	8.180586	9.677625	9.666115
7.589463	8.547279	8.968652	10.358993	10.175117
8.550000	9.550000	10.050000	11.550000	11.550000
7.061969	8.010427	8.591971	10.051493	10.001859

(continued)

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

	2022	2021	2020	2019	2018
<b><u>Overlapping Rates by Taxing District</u></b>					
<b><u>Special Districts</u></b>					
Muskingum County General Health District					
Residential/Agricultural Real	1.058699	1.172873	1.171382	1.169851	1.325539
Commercial/Industrial/Public Utility/Mineral Real	1.405524	1.395231	1.394098	1.378749	1.435292
General Business/Public Utility Personal	1.500000	1.500000	1.500000	1.500000	1.500000
Muskingum County Library System					
Residential/Agricultural Real	0.999666	1.107474	1.106384	0.855265	0.969087
Commercial/Industrial/Public Utility/Mineral Real	1.227769	1.220608	1.219820	0.959142	0.998477
General Business/Public Utility Personal	1.250000	1.250000	1.250000	1.000000	1.000000
Muskingum County Park District					
Residential/Agricultural Real	0.180530	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial/Public Utility/Mineral Real	0.200000	0.000000	0.000000	0.000000	0.000000
General Business/Public Utility Personal	0.200000	0.000000	0.000000	0.000000	0.000000
<b><u>School Districts</u></b>					
East Muskingum Local Schools					
Residential/Agricultural Real	24.221494	24.901404	24.693149	24.967312	25.196366
Commercial/Industrial/Public Utility/Mineral Real	27.796439	28.501539	28.685009	28.776294	28.573879
General Business/Public Utility Personal	37.010000	37.510000	37.310000	37.610000	37.560000
Franklin Local Schools					
Residential/Agricultural Real	21.805532	21.990115	21.904703	22.163158	23.404027
Commercial/Industrial/Public Utility/Mineral Real	22.534754	22.500744	22.506613	22.778899	24.340038
General Business/Public Utility Personal	34.400000	34.400000	34.400000	34.700000	35.800000
Maysville Local Schools					
Residential/Agricultural Real	20.500012	21.771700	21.980988	22.067381	22.834961
Commercial/Industrial/Public Utility/Mineral Real	20.500023	21.938799	22.162229	22.108099	22.260789
General Business/Public Utility Personal	37.450000	39.350000	39.550000	39.650000	39.750000
Tri-Valley Local Schools					
Residential/Agricultural Real	22.324340	22.256087	22.257026	22.256459	22.755460
Commercial/Industrial/Public Utility/Mineral Real	24.961607	24.503691	24.487436	24.492667	25.210651
General Business/Public Utility Personal	38.050000	37.950000	37.950000	37.950000	37.950000
West Muskingum Local Schools					
Residential/Agricultural Real	28.900026	29.100016	29.217731	28.400016	28.651080
Commercial/Industrial/Public Utility/Mineral Real	30.441973	30.212967	30.334028	29.089835	29.167464
General Business/Public Utility Personal	46.800000	47.000000	47.100000	46.300000	46.100000
Zanesville City Schools					
Residential/Agricultural Real	29.301945	30.000004	29.984783	30.042823	30.955250
Commercial/Industrial/Public Utility/Mineral Real	29.529202	29.926671	29.776026	29.762754	30.044049
General Business/Public Utility Personal	49.350000	49.650000	49.650000	49.750000	49.150000
<b><u>Out of County School Districts</u></b>					
Licking Valley Local Schools					
Residential/Agricultural Real	24.200961	24.200009	24.647696	24.862273	25.000012
Commercial/Industrial/Public Utility/Mineral Real	26.021200	25.904357	26.159079	26.438588	26.524165
General Business/Public Utility Personal	34.100000	34.100000	34.500000	34.700000	34.900000
Morgan Local Schools					
Residential/Agricultural Real	23.009964	23.174927	23.154465	23.808009	23.903163
Commercial/Industrial/Public Utility/Mineral Real	23.928197	24.023221	24.022546	24.653371	29.016851
General Business/Public Utility Personal	35.970000	36.050000	36.050000	36.720000	36.750000
Riverview Local Schools					
Residential/Agricultural Real	20.731775	20.784300	20.792086	20.792915	20.818421
Commercial/Industrial/Public Utility/Mineral Real	23.522993	22.711029	22.757114	22.626669	22.037386
General Business/Public Utility Personal	31.300000	31.300000	31.300000	31.300000	31.300000
Rolling Hills Local Schools					
Residential/Agricultural Real	24.200007	24.100874	24.159983	23.700007	24.000007
Commercial/Industrial/Public Utility/Mineral Real	24.200007	24.277368	24.500000	24.092588	24.400000
General Business/Public Utility Personal	24.600000	24.500000	24.500000	24.100000	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

2017	2016	2015	2014	2013
1.327320	1.328435	1.367822	1.367255	1.365050
1.435240	1.426183	1.410728	1.396819	1.365531
1.500000	1.500000	1.500000	1.500000	1.500000
0.970389	0.971204	1.000000	1.000000	1.000000
0.998441	0.992140	0.981389	0.971713	0.949947
1.000000	1.000000	1.000000	1.000000	1.000000
0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000
25.240048	25.314450	25.724875	25.635496	25.859847
28.630362	28.749000	29.214472	27.991258	27.162634
37.610000	37.680000	37.970000	37.870000	38.100000
22.908211	23.011445	23.400280	23.208818	23.514166
25.088020	25.161356	25.904798	25.634465	25.045649
36.300000	36.400000	36.500000	36.300000	36.700000
23.248095	23.060756	23.296647	23.175508	23.431919
22.667991	22.432789	22.433395	22.340918	22.633824
40.150000	39.750000	39.950000	39.850000	40.150000
23.251448	23.628490	25.135709	25.874029	26.053364
25.490309	25.151833	24.800258	25.617375	24.715677
38.450000	38.550000	39.050000	39.850000	40.050000
28.848610	29.452934	30.417091	31.739846	26.686918
29.124505	29.740846	30.115003	31.263839	25.900021
46.200000	46.800000	47.600000	48.800000	43.800000
31.609519	30.763616	31.455084	31.275759	33.455936
30.885454	29.921971	30.355066	30.125010	32.304417
49.800000	48.950000	49.350000	49.200000	51.450000
25.200003	25.400014	25.700010	25.828513	25.938519
27.907315	28.133082	28.378277	28.448616	28.466373
35.100000	35.300000	35.600000	35.620000	35.740000
24.145720	24.366985	24.630132	24.591935	24.828775
29.266599	29.494032	29.786432	29.566471	30.525450
36.990000	37.210000	37.430000	37.390000	37.630000
20.825252	20.825057	20.954506	20.963960	20.961403
21.841881	21.841991	22.406985	22.121057	21.424524
321.300000	31.300000	31.300000	31.300000	31.300000
24.036897	24.000007	24.400007	24.500007	24.650007
24.000007	24.000007	24.799677	24.900000	25.050000
24.400000	24.400000	24.800000	24.900000	25.050000

(continued)

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

	2022	2021	2020	2019	2018
<b><u>Overlapping Rates by Taxing District</u></b>					
<b><u>Joint Vocational School Districts</u></b>					
Mid-East Career and Technology Centers					
Residential/Agricultural Real	2.269320	2.289992	2.297945	3.180191	3.291517
Commercial/Industrial/Public Utility/Mineral Real	2.381051	2.431966	2.395713	3.387808	3.425215
General Business/Public Utility Personal	3.550000	3.550000	3.550000	4.600000	4.600000
Coshocton County Career Center					
Residential/Agricultural Real	2.792859	2.000002	2.853332	2.854373	2.894440
Commercial/Industrial/Public Utility/Mineral Real	2.991608	2.153497	3.166437	3.145347	3.045123
General Business/Public Utility Personal	3.500000	2.500000	3.500000	3.500000	3.500000
Career and Technology Education Centers of Licking County					
Residential/Agricultural Real	2.500000	2.500000	2.550000	2.550000	2.550000
Commercial/Industrial/Public Utility/Mineral Real	2.500000	2.500000	2.550000	2.550000	2.550000
General Business/Public Utility Personal	2.500000	2.500000	2.550000	2.550000	2.550000
<b><u>Corporations</u></b>					
Adamsville					
Residential/Agricultural Real	2.650000	2.650000	2.650000	2.650000	2.650000
Commercial/Industrial/Public Utility/Mineral Real	2.650000	2.650000	2.650000	2.650000	2.650000
General Business/Public Utility Personal	2.650000	2.650000	2.650000	2.650000	2.650000
Dresden - Cass Township					
Residential/Agricultural Real	7.849740	4.920008	7.322649	7.774533	9.600000
Commercial/Industrial/Public Utility/Mineral Real	8.813405	5.557636	7.919526	8.335584	9.600000
General Business/Public Utility Personal	8.900000	5.700000	8.100000	8.600000	9.600000
Dresden - Jefferson Township					
Residential/Agricultural Real	8.799740	5.870008	8.272649	8.724533	10.550000
Commercial/Industrial/Public Utility/Mineral Real	9.763405	6.507636	8.869526	9.285584	10.550000
General Business/Public Utility Personal	9.850000	6.650000	9.050000	9.550000	10.550000
Frazzysburg					
Residential/Agricultural Real	9.777078	10.785529	10.783869	10.777756	11.636805
Commercial/Industrial/Public Utility/Mineral Real	11.700000	11.209968	11.186046	11.122020	11.700000
General Business/Public Utility Personal	11.700000	11.700000	11.700000	11.700000	11.700000
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	2.904326	3.032004	3.051092	3.058076	3.152740
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	6.300000	6.300000	5.732342	5.732003	6.284284
Commercial/Industrial/Public Utility/Mineral Real	6.096256	6.108880	6.300000	6.300000	6.287750
General Business/Public Utility Personal	6.300000	6.300000	6.300000	6.300000	6.300000
Norwich					
Residential/Agricultural Real	6.465470	7.189500	7.190020	7.196650	7.777245
Commercial/Industrial/Public Utility/Mineral Real	7.478805	7.478805	7.478805	7.481720	7.620225
General Business/Public Utility Personal	7.800000	7.800000	7.800000	7.800000	7.800000
New Concord-Highland Township					
Residential/Agricultural Real	5.050000	5.050000	4.482342	4.482003	5.034284
Commercial/Industrial/Public Utility/Mineral Real	4.846256	4.858880	5.050000	5.050000	5.037750
General Business/Public Utility Personal	5.050000	5.050000	5.050000	5.050000	5.050000

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

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

2017	2016	2015	2014	2013
3.308553	3.307766	3.391105	3.460095	3.343387
3.437412	3.455264	3.471690	3.434851	3.351785
4.600000	4.600000	4.600000	4.600000	4.600000
2.899699	2.897949	2.000000	2.000045	2.000002
3.027399	3.005127	2.114017	2.079017	2.023767
3.500000	3.500000	2.500000	2.500000	2.500000
2.570000	2.580000	2.540000	2.560000	2.480000
2.570000	2.580000	2.540000	2.560000	2.480000
2.570000	2.580000	2.540000	2.560000	2.480000
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
9.794813	9.237574	9.245998	9.248020	9.250000
9.800000	9.234161	9.250000	9.250000	9.250000
9.800000	9.250000	9.250000	9.250000	9.250000
10.744813	10.187574	10.195998	10.198020	10.200000
10.750000	10.184131	10.200000	10.200000	10.200000
10.750000	10.200000	10.200000	10.200000	10.200000
7.666075	7.675590	7.698160	7.699895	7.700000
7.700000	7.646540	7.700000	7.700000	7.700000
7.700000	7.700000	7.700000	7.700000	7.700000
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
3.400000	3.400000	3.394330	1.200000	1.200000
3.400000	3.400000	3.400000	1.200000	1.200000
3.400000	3.400000	3.400000	1.200000	1.200000
6.276812	6.276086	6.295971	6.295033	6.300000
6.262438	6.271555	6.300000	5.852825	5.838352
6.300000	6.300000	6.300000	6.300000	6.300000
7.753270	7.776885	7.800000	7.800000	7.800000
7.738855	7.738855	7.738855	7.615690	7.615690
7.800000	7.800000	7.800000	7.800000	7.800000
5.026812	5.026086	5.045971	5.045033	5.050000
5.012438	5.021555	5.050000	4.602825	4.588352
5.500000	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)

	2022	2021	2020	2019	2018
<b><u>Overlapping Rates by Taxing District</u></b>					
<b><u>Corporations</u></b>					
Philo					
Residential/Agricultural Real	6.438053	7.161965	7.130480	7.096882	8.620719
Commercial/Industrial/Public Utility/Mineral Real	8.310454	8.310454	8.310454	8.310454	8.800952
General Business/Public Utility Personal	10.050000	10.050000	10.050000	10.050000	10.050000
Roseville					
Residential/Agricultural Real	7.760794	8.053178	8.319612	8.319911	8.592938
Commercial/Industrial/Public Utility/Mineral Real	9.258920	9.253912	9.253837	9.250461	9.288145
General Business/Public Utility Personal	11.800000	11.800000	11.800000	11.800000	11.800000
South Zanesville					
Residential/Agricultural Real	4.628690	4.998795	4.998647	4.981987	5.250000
Commercial/Industrial/Public Utility/Mineral Real	4.756317	4.766357	4.768167	4.767955	4.917015
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	1.420000	1.420000	0.400000
Commercial/Industrial/Public Utility/Mineral Real	1.420000	1.420000	1.420000	1.420000	0.400000
General Business/Public Utility Personal	1.420000	1.420000	1.420000	1.420000	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
<b><u>Townships</u></b>					
Adams					
Residential/Agricultural Real	4.004737	4.018418	4.019124	4.015628	4.123108
Commercial/Industrial/Public Utility/Mineral Real	4.026459	4.026459	4.026459	4.026459	4.044041
General Business/Public Utility Personal	4.350000	4.350000	4.350000	4.350000	4.350000
Blue Rock					
Residential/Agricultural Real	4.194905	4.240716	4.241185	4.240036	4.357047
Commercial/Industrial/Public Utility/Mineral Real	4.700000	4.700000	4.700000	4.700000	4.700000
General Business/Public Utility Personal	4.700000	4.700000	4.700000	4.700000	4.700000
Brush Creek					
Residential/Agricultural Real	3.300000	3.300000	3.300000	3.300000	3.300000
Commercial/Industrial/Public Utility/Mineral Real	3.300000	3.300000	3.300000	3.300000	3.300000
General Business/Public Utility Personal	3.300000	3.300000	3.300000	3.300000	3.300000
Cass					
Residential/Agricultural Real	5.445745	5.579081	5.584363	5.559491	6.060595
Commercial/Industrial/Public Utility/Mineral Real	6.047637	6.227236	6.226837	6.250000	6.241356
General Business/Public Utility Personal	6.250000	6.250000	6.250000	6.250000	6.250000
Clay					
Residential/Agricultural Real	3.013251	3.060619	3.059534	3.058727	3.138060
Commercial/Industrial/Public Utility/Mineral Real	3.182694	3.181373	3.181373	3.180383	3.191287
General Business/Public Utility Personal	3.250000	3.250000	3.250000	3.250000	3.250000

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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

2017	2016	2015	2014	2013
8.640562	8.654237	6.178360	6.174581	6.166959
9.197542	9.227616	6.727616	6.173128	6.173128
10.050000	10.050000	7.550000	7.550000	7.550000
8.500631	8.499030	8.503425	8.502668	8.465196
9.784687	9.807676	9.809373	9.809373	11.800000
11.800000	11.800000	11.800000	11.800000	11.800000
5.240067	5.245207	5.292270	5.249890	5.250000
4.916662	4.898770	4.835742	4.835305	4.835182
5.250000	5.250000	5.250000	5.250000	5.250000
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
4.122361	4.121250	4.195969	4.199626	4.198566
4.040976	4.040976	4.225974	4.302467	4.302395
4.350000	4.350000	4.350000	4.350000	4.350000
4.363634	4.380623	4.426017	4.427636	4.404174
4.690621	4.690621	4.700000	4.658018	4.665155
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
5.063152	5.055847	5.250000	3.250000	3.250000
5.246215	5.235515	5.140499	3.142444	3.209125
5.250000	5.250000	5.250000	3.250000	3.250000
3.186568	3.141150	3.144772	3.145511	3.136291
3.137893	3.188278	3.190197	3.190197	3.188009
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)

	2022	2021	2020	2019	2018
<b><u>Overlapping Rates by Taxing District</u></b>					
<b><u>Townships</u></b>					
Falls					
Residential/Agricultural Real	5.477739	5.864859	5.864663	5.860863	6.129150
Commercial/Industrial/Public Utility/Mineral Real	6.105433	6.054813	6.076264	5.972939	6.097986
General Business/Public Utility Personal	6.150000	6.150000	6.150000	6.150000	6.150000
Harrison					
Residential/Agricultural Real	7.589750	8.105832	8.100553	8.081993	8.929337
Commercial/Industrial/Public Utility/Mineral Real	9.203044	9.193224	9.143364	9.592705	10.322733
General Business/Public Utility Personal	11.100000	11.100000	11.100000	11.100000	11.100000
Highland					
Residential/Agricultural Real	4.058360	4.112281	4.112767	4.110241	4.235600
Commercial/Industrial/Public Utility/Mineral Real	4.262064	4.258882	4.258154	4.269618	4.400000
General Business/Public Utility Personal	4.400000	4.400000	4.400000	4.400000	4.400000
Hopewell					
Residential/Agricultural Real	5.312626	5.665084	5.665334	4.052015	4.277242
Commercial/Industrial/Public Utility/Mineral Real	5.769916	5.774254	5.791112	4.387132	4.494601
General Business/Public Utility Personal	5.850000	5.850000	5.850000	4.850000	4.850000
Jackson					
Residential/Agricultural Real	8.916387	9.329142	9.337344	9.324618	9.683889
Commercial/Industrial/Public Utility/Mineral Real	9.117462	9.093349	8.996226	8.992947	9.277540
General Business/Public Utility Personal	10.250000	10.250000	10.250000	10.250000	10.250000
Jefferson					
Residential/Agricultural Real	5.855473	6.078376	6.084443	6.086160	4.391495
Commercial/Industrial/Public Utility/Mineral Real	6.027812	6.027812	6.027812	6.027812	4.341094
General Business/Public Utility Personal	6.400000	6.400000	6.400000	6.400000	4.400000
Licking					
Residential/Agricultural Real	7.768483	8.307464	8.306872	6.307084	6.892529
Commercial/Industrial/Public Utility/Mineral Real	8.956115	8.957625	8.990869	6.990747	7.156788
General Business/Public Utility Personal	9.250000	9.250000	9.250000	7.250000	7.250000
Madison					
Residential/Agricultural Real	5.302217	5.458872	5.456199	5.476730	5.496603
Commercial/Industrial/Public Utility/Mineral Real	5.062659	5.062659	5.062659	5.062659	5.058339
General Business/Public Utility Personal	6.000000	6.000000	6.000000	6.000000	6.000000
Meigs					
Residential/Agricultural Real	3.498241	3.508364	3.475358	3.474852	3.504919
Commercial/Industrial/Public Utility/Mineral Real	3.690428	3.690428	3.690428	3.690428	3.670719
General Business/Public Utility Personal	4.250000	4.250000	4.250000	4.250000	4.250000
Monroe					
Residential/Agricultural Real	4.448452	4.456932	4.456577	4.453749	4.527340
Commercial/Industrial/Public Utility/Mineral Real	4.700000	4.700000	4.700000	4.700000	4.669297
General Business/Public Utility Personal	4.700000	4.700000	4.700000	4.700000	4.700000
Muskingum					
Residential/Agricultural Real	6.131020	6.479662	6.485792	6.480963	7.115743
Commercial/Industrial/Public Utility/Mineral Real	6.918673	6.914282	6.914793	6.858155	7.136675
General Business/Public Utility Personal	7.150000	7.150000	7.150000	7.150000	7.150000

(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



2017	2016	2015	2014	2013
6.127407	6.130637	6.148671	6.150000	3.650000
6.114312	6.118038	6.111859	6.107932	3.586612
6.150000	6.150000	6.150000	6.150000	3.650000
8.943668	8.921239	9.033440	9.036818	6.216882
10.222601	10.225767	10.782638	10.656868	7.911765
11.100000	11.100000	11.100000	11.100000	8.300000
4.234344	4.235016	4.259312	4.275314	4.276765
4.399434	4.400000	4.361352	4.341616	4.400000
4.400000	4.400000	4.400000	4.400000	4.400000
4.279446	4.277864	4.322689	4.326348	4.324666
4.474735	4.456253	4.461376	4.462562	4.492568
4.850000	4.850000	4.850000	4.850000	4.850000
9.670024	9.689239	8.839192	8.842150	8.833850
9.257424	9.197111	7.747992	7.698910	7.698910
10.250000	10.250000	9.650000	9.650000	9.450000
4.392432	4.390777	5.894982	5.900000	5.900000
4.340775	4.385420	5.232270	5.240975	5.240975
4.400000	4.400000	5.900000	5.900000	5.900000
6.902189	5.909434	6.250000	6.249208	6.250000
7.103585	6.103258	6.103060	6.065344	6.098315
7.250000	6.250000	6.250000	6.250000	6.250000
5.513873	5.520854	5.898521	5.907144	3.911310
5.000289	5.000289	6.000000	5.963235	4.000000
6.000000	6.000000	6.000000	6.000000	4.000000
3.504883	3.510829	3.526301	3.524935	3.524324
3.658415	3.658415	3.854800	3.863793	3.812259
4.250000	4.250000	4.250000	4.250000	4.250000
4.531205	4.530758	4.535776	4.547945	4.553490
4.623980	4.623980	4.633179	4.700000	4.700000
4.700000	4.700000	4.700000	4.700000	4.700000
4.620125	4.614731	4.647992	4.648367	4.650000
4.636958	4.643275	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)

	2022	2021	2020	2019	2018
<b><u>Overlapping Rates by Taxing District</u></b>					
<b><u>Townships</u></b>					
Newton					
Residential/Agricultural Real	11.084611	11.966228	11.967686	11.965541	13.127766
Commercial/Industrial/Public Utility/Mineral Real	13.028891	13.049392	13.047275	13.040737	13.786201
General Business/Public Utility Personal	14.450000	14.450000	14.450000	14.450000	14.450000
Perry					
Residential/Agricultural Real	7.213281	7.542030	7.541030	7.528463	4.847630
Commercial/Industrial/Public Utility/Mineral Real	8.920441	8.919302	8.927981	8.845543	5.487065
General Business/Public Utility Personal	9.700000	9.700000	9.700000	9.700000	6.200000
Rich Hill					
Residential/Agricultural Real	3.919183	3.950084	3.942874	3.941761	4.180031
Commercial/Industrial/Public Utility/Mineral Real	3.951452	3.951452	3.955758	3.909924	4.125221
General Business/Public Utility Personal	4.200000	4.200000	4.200000	4.200000	4.450000
Salem					
Residential/Agricultural Real	3.410348	3.416366	3.419921	3.422942	3.429534
Commercial/Industrial/Public Utility/Mineral Real	3.262460	3.262460	3.262460	3.262460	3.550000
General Business/Public Utility Personal	3.550000	3.550000	3.550000	3.550000	3.550000
Salt Creek					
Residential/Agricultural Real	3.446501	3.491364	3.487839	3.486857	3.504132
Commercial/Industrial/Public Utility/Mineral Real	3.684169	3.684169	3.679094	3.679094	3.703966
General Business/Public Utility Personal	4.000000	4.000000	4.000000	4.000000	4.000000
Springfield					
Residential/Agricultural Real	6.259596	6.892391	6.523066	6.521043	6.943295
Commercial/Industrial/Public Utility/Mineral Real	7.076997	7.077161	6.875817	6.758819	6.899700
General Business/Public Utility Personal	7.150000	7.150000	7.150000	7.150000	7.150000
Union					
Residential/Agricultural Real	4.670854	4.828557	4.828145	4.832849	4.964763
Commercial/Industrial/Public Utility/Mineral Real	4.937689	4.936807	4.922704	4.933124	5.030733
General Business/Public Utility Personal	5.100000	5.100000	5.100000	5.100000	5.100000
Washington					
Residential/Agricultural Real	6.100093	6.578862	6.574622	5.088170	5.646604
Commercial/Industrial/Public Utility/Mineral Real	7.189260	7.152876	7.104625	5.616282	5.866090
General Business/Public Utility Personal	7.400000	7.400000	7.400000	5.900000	5.900000
Wayne					
Residential/Agricultural Real	4.297590	4.454597	4.455257	4.453097	4.900990
Commercial/Industrial/Public Utility/Mineral Real	5.095402	5.086759	5.084212	5.082225	5.211433
General Business/Public Utility Personal	6.000000	6.000000	6.000000	6.000000	6.000000

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

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

Source: Muskingum County Auditor

2017	2016	2015	2014	2013
14.187617	5.784896	5.840342	5.834453	5.822486
15.601883	7.215089	7.228913	7.235651	7.247114
17.450000	9.050000	9.050000	9.050000	9.050000
4.846271	4.847159	4.893059	4.893956	4.892957
5.507033	5.511248	5.478506	5.483861	5.299484
6.200000	6.200000	6.200000	6.200000	6.200000
4.182270	3.966559	3.993558	3.994098	3.998572
4.093012	3.843012	4.139121	4.158678	4.159021
4.450000	4.200000	4.200000	4.200000	4.200000
3.431853	3.434011	3.546731	3.550000	3.550000
3.537644	3.537644	3.542515	3.549750	3.517407
3.550000	3.550000	3.550000	3.550000	3.550000
3.506136	3.506429	3.548266	3.550381	3.544616
3.648516	3.645816	3.668186	3.668186	3.668846
4.000000	4.000000	4.000000	4.000000	4.000000
5.149149	5.151373	5.177982	5.176834	5.171644
5.099380	5.096922	5.146876	5.152640	5.140351
5.350000	5.350000	5.350000	5.350000	5.350000
4.966651	4.967914	4.994444	4.496730	4.496503
5.028957	5.031592	5.080424	4.576337	4.576386
5.100000	5.100000	5.100000	4.600000	4.600000
4.156712	4.157726	4.395462	4.400000	4.150000
4.353407	4.332898	4.331018	4.265576	3.747728
4.400000	4.400000	4.400000	4.400000	4.150000
3.910384	3.915273	3.932233	3.932199	3.926385
4.247117	4.235845	4.254646	4.252463	4.249030
5.000000	5.000000	5.000000	5.000000	5.000000

**Muskingum County, Ohio**

Principal Taxpayers

Real Estate Tax

2022 and 2013 (1)

Name of Taxpayer	2022	
	Assessed Value	Percent of Real Property Assessed Value
DOLGENCORP LLC	\$13,087,420	0.70%
Nationwide Health Properties, Incorporated	12,767,510	0.68%
Exeter 3605 Eastpointe LLC	11,268,990	0.60%
Ohio Franklin Realty LLC	10,851,190	0.58%
Appalachian Power Company	9,528,340	0.51%
Energy Property Partners LLC	9,146,670	0.49%
MPI Group LLC	4,587,420	0.25%
State of Ohio Department of Natural Resources	4,300,780	0.23%
Dutro Real Estate LLC	4,002,560	0.21%
Zanesville Country Fair Owner Limited	3,628,720	0.20%
<b>Totals</b>	<b>\$83,169,600</b>	<b>4.45%</b>
<b>Total Assessed Valuation</b>	<b>\$1,868,712,180</b>	

Name of Taxpayer	2013	
	Assessed Value	Percent of Real Property Assessed Value
Nationwide Health Properties, Incorporated	\$12,463,750	0.87%
DOLGENCORP LLC	10,885,990	0.76%
Colony Square Partners Limited	6,882,650	0.48%
Longaberger Company	5,706,390	0.40%
FOUR B's	5,160,010	0.36%
Auto Zone	3,503,370	0.25%
Mid-Ohio Development LLC	3,421,930	0.24%
Zanesville Country Fair	3,335,100	0.23%
New Bakery Company of Ohio	3,150,000	0.22%
Century National Bank	2,625,190	0.18%
<b>Totals</b>	<b>\$57,134,380</b>	<b>3.99%</b>
<b>Total Assessed Valuation</b>	<b>\$1,430,364,240</b>	

(1) The amounts presented represent the assessed values upon which 2022 and 2013 collections were based.

Source: Muskingum County Auditor

**Muskingum County, Ohio**  
Principal Taxpayers  
Public Utilities Tangible Personal Property Tax  
2022 and 2013 (1)

Name of Taxpayer	2022	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Power Company	\$108,707,550	21.61%
Rockies Express Pipeline	92,862,870	18.46%
AEP Ohio Transmission Company Incorporated	69,951,320	13.91%
Columbia Pipeline Group	67,798,280	13.48%
Appalachian Power Company	28,385,780	5.64%
Texas Eastern Trans LP	11,163,700	2.22%
Columbia Gas of Ohio Incorporated	10,872,550	2.16%
Guernsey Muskingum	8,321,980	1.66%
NGO Transmission Incorporated	7,652,770	1.52%
Tennessee Gas Pipeline	7,403,200	1.47%
<b>Total</b>	<b>\$413,120,000</b>	<b>82.13%</b>
<b>Total Assessed Valuation</b>	<b>\$502,988,360</b>	

	2013	
	Assessed Value	Percent of Public Utility Assessed Value
Rockies Express Pipeline	\$101,891,860	51.99%
Ohio Power Company	58,287,920	29.74%
Guernsey Muskingum Electric Co-Op	6,724,890	3.43%
Columbia Gas of Ohio Incorporated	5,532,130	2.82%
NGO Transmission Incorporated	5,411,180	2.76%
<b>Total</b>	<b>\$177,847,980</b>	<b>90.74%</b>
<b>Total Assessed Valuation</b>	<b>\$195,997,680</b>	

(1) The amounts presented represent the assessed values upon which 2022 and 2013 collections were based.

Source: Muskingum County Auditor

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

	2022	2021	2020	2019	2018
<b><u>Real and Public Utility Property</u></b>					
Tax Levy (1)	\$18,015,618	\$15,610,593	\$14,811,255	\$16,772,575	\$13,969,544
Current Tax Collections (1)	14,703,083	14,755,066	14,327,806	13,454,174	12,058,474
Percent of Current Collections to Levy	81.61%	94.52%	96.74%	80.22%	86.32%
Delinquent Tax Collections (3)	523,416	521,573	570,722	536,694	453,678
Total Tax Collections	15,226,499	15,276,639	14,898,528	13,990,868	12,512,152
Ratio of Total Collections to Levy	84.52%	97.86%	100.59%	83.42%	89.57%
Outstanding Delinquent Taxes (2)	1,954,683	1,284,904	1,417,094	1,544,411	1,650,496
Ratio of Outstanding Delinquent Taxes to Tax Levy	10.85%	8.23%	9.57%	9.21%	11.81%
<b><u>General Business Tangible Personal Property</u></b>					
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	34,734	42,565	42,556	42,556	41,682
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

2017	2016	2015	2014	2013
\$12,592,074	\$12,448,297	\$13,728,603	\$14,895,685	\$16,359,709
11,971,319	13,728,369	13,560,610	14,910,257	15,387,739
95.07%	110.28%	98.78%	100.10%	94.06%
525,256	535,878	667,522	913,782	731,600
12,496,575	14,264,247	14,228,132	15,824,039	16,119,339
99.24%	114.59%	103.64%	106.23%	98.53%
1,653,688	1,665,842	1,546,343	1,924,632	2,269,132
13.13%	13.38%	11.26%	12.92%	13.87%
\$0	\$0	\$0	\$0	\$0
0	0	312	895	2,504
n/a	n/a	n/a	n/a	n/a
41,207	45,685	53,218	53,460	54,455
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

Governmental Activities								
Year	General Obligation Bonds	Special Assessment OWDA	Special Assessment Bonds	OPWC Loan	State Infrastructure Bank Loan	Long-Term Contracts Payable	Leases Payable (2)	Financed Purchases (2)
2022	\$859,902	\$122,379	\$17,571	\$1,233,052	\$1,191,318	\$0	\$4,850	\$160,211
2021	1,196,767	127,225	36,323	906,799	752,085	0	7,702	492,708
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

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
- (2) GASB 87 implemented for 2022. Prior to 2021, Leases Payable and Financed Purchases were known as Capital Leases Payable.



Business-Type Activities

General Obligation Bonds	OWDA Loan	OPWC Loan	Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$5,125,089	\$17,763,511	\$740,504	\$27,218,387	1.09%	\$315
6,516,306	18,737,326	770,729	29,543,970	1.68	342
7,872,225	19,086,003	816,066	31,687,578	1.80	368
9,197,544	18,010,986	816,066	32,090,876	1.82	373
10,575,145	16,691,266	846,291	34,772,084	1.97	404
11,843,096	13,477,332	876,516	34,553,264	1.96	401
13,044,047	13,399,017	833,197	36,837,576	2.09	428
14,008,879	13,699,289	144,317	39,546,830	2.24	459
15,124,183	13,654,230	0	42,395,284	2.41	493
16,189,387	11,929,999	0	43,485,301	2.47	505

**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
2022	86,410	\$6,776,287,257	\$5,984,991	0.09%	\$69.26
2021	86,410	6,254,718,513	7,713,073	0.12	89.26
2020	86,074	6,194,452,543	9,401,730	0.15	109.23
2019	86,074	5,912,589,229	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	4,897,108,599	18,859,292	0.39	219.11
2015	86,074	4,711,651,944	21,064,522	0.45	244.73
2014	86,074	4,635,911,656	23,414,810	0.51	272.03
2013	86,074	4,646,748,343	25,679,638	0.55	298.34

(1) Source: U.S. Census Bureau Fact Finder. The Federal Census American Community Survey was used for 2021 and 2022. The 2010 Federal Census was used for 2013 to 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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Net Available Revenue:					
Gross Revenues (1)	\$4,667,221	\$4,840,823	\$4,489,725	\$4,420,445	\$4,382,431
Less: Operating Expenses (2)	<u>2,671,741</u>	<u>2,039,484</u>	<u>2,129,508</u>	<u>2,754,459</u>	<u>2,744,798</u>
Net Available Revenue	<u>\$1,995,480</u>	<u>\$2,801,339</u>	<u>\$2,360,217</u>	<u>\$1,665,986</u>	<u>\$1,637,633</u>
Debt Service OWDA Loans:					
Principal	\$415,421	\$405,087	\$393,660	\$386,464	\$282,161
Interest	244,105	254,090	262,984	273,523	245,307
Total Coverage	3.03	4.25	3.59	2.52	3.10

(1) Includes operating revenues, investment earnings/interest, and other non-operating revenues. (continued)  
(2) Direct operating expenses do not include depreciation and amortization expense.

Source: Muskingum County Auditor

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

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Net Available Revenue:					
Gross Revenues (1)	\$4,420,758	\$4,199,510	\$4,332,272	\$4,344,193	\$3,840,748
Less: Operating Expenses (2)	<u>2,371,297</u>	<u>2,057,080</u>	<u>2,091,860</u>	<u>2,109,749</u>	<u>2,082,783</u>
Net Available Revenue	<u><u>\$2,049,461</u></u>	<u><u>\$2,142,430</u></u>	<u><u>\$2,240,412</u></u>	<u><u>\$2,234,444</u></u>	<u><u>\$1,757,965</u></u>
Debt Service OWDA Loans:					
Principal	\$241,691	\$262,413	\$223,318	\$238,513	\$252,410
Interest	204,598	214,696	231,424	238,084	245,863
Total Coverage	4.59	4.49	4.93	4.69	3.53

(1) Includes operating revenues, investment earnings/interest, 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	
2022	\$4,958,469	\$2,328,122	\$2,630,347	\$558,394	\$75,447	4.15
2021	4,835,192	1,757,301	3,077,891	505,716	80,874	5.25
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

(1) Includes operating revenues, investment earnings/interest, 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

	2022	2021	2020	2019
Total Assessed Property Value	<u>\$2,371,700,540</u>	<u>\$2,189,151,480</u>	<u>\$2,168,058,390</u>	<u>\$2,069,406,230</u>
Debt Limit (1)	<u>57,792,514</u>	<u>53,228,787</u>	<u>52,701,460</u>	<u>50,235,156</u>
Total Debt Outstanding:				
General Obligation Bonds Payable	\$5,754,350	\$7,414,480	\$9,035,180	\$10,606,050
OWDA Loans Payable from Enterprise				
Fund Revenues	17,763,511	18,737,326	19,086,003	18,010,986
OPWC Loans Payable	1,973,556	1,677,528	1,700,231	1,608,954
State Infrastructure Bank Loan Payable	1,191,318	752,085	661,054	0
Special Assessment Debt Payable	<u>139,479</u>	<u>162,425</u>	<u>185,173</u>	<u>207,832</u>
Total Gross Indebtedness	<u>26,822,214</u>	<u>28,743,844</u>	<u>30,667,641</u>	<u>30,433,822</u>
Exemptions:				
General Obligation Bonds Payable - Exempt	4,914,600	6,250,100	7,550,300	8,819,900
OWDA Loans Payable from Enterprise				
Fund Revenues	17,763,511	18,737,326	19,086,003	18,010,986
OPWC Loans Payable	1,973,556	1,677,528	1,700,231	1,608,954
Special Assessment Debt Payable	139,479	162,425	185,173	207,832
Amount Available in the Debt Service Fund for General Obligations	<u>161,840</u>	<u>162,077</u>	<u>210,997</u>	<u>311,370</u>
Total Exemptions	<u>24,952,986</u>	<u>26,989,456</u>	<u>28,732,704</u>	<u>28,959,042</u>
Total Net Debt Applicable to Debt Limit	<u>1,869,228</u>	<u>1,754,388</u>	<u>1,934,937</u>	<u>1,474,780</u>
Legal Debt Margin	<u>\$55,923,286</u>	<u>\$51,474,399</u>	<u>\$50,766,523</u>	<u>\$48,760,376</u>
Legal Debt Margin Within Debt Limit	96.77%	96.70%	96.33%	97.06%

(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

2018	2017	2016	2015	2014	2013
<u>\$1,781,043,120</u>	<u>\$1,760,621,770</u>	<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>43,026,078</u>	<u>42,515,544</u>	<u>41,349,700</u>	<u>39,726,955</u>	<u>39,064,227</u>	<u>39,159,048</u>
\$13,533,130	\$15,708,000	\$18,117,500	\$20,746,520	\$23,065,190	\$25,298,400
16,691,266	13,477,332	13,399,017	13,699,289	13,654,230	11,929,999
1,550,542	1,309,661	1,281,811	608,400	338,939	0
0	0	0	0	0	0
<u>230,309</u>	<u>252,712</u>	<u>269,947</u>	<u>337,121</u>	<u>404,141</u>	<u>475,025</u>
<u>32,005,247</u>	<u>30,747,705</u>	<u>33,068,275</u>	<u>35,391,330</u>	<u>37,462,500</u>	<u>37,703,424</u>
10,747,800	12,552,500	14,266,700	16,172,300	17,822,900	19,403,400
16,691,266	13,477,332	13,399,017	13,699,289	13,654,230	11,929,999
1,550,542	1,309,661	1,281,811	608,400	338,939	0
230,309	252,712	269,947	337,121	404,141	475,025
<u>408,186</u>	<u>516,230</u>	<u>581,124</u>	<u>236,148</u>	<u>252,528</u>	<u>277,063</u>
<u>29,628,103</u>	<u>28,108,435</u>	<u>29,798,599</u>	<u>31,053,258</u>	<u>32,472,738</u>	<u>32,085,487</u>
<u>2,377,144</u>	<u>2,639,270</u>	<u>3,269,676</u>	<u>4,338,072</u>	<u>4,989,762</u>	<u>5,617,937</u>
<u>\$40,648,934</u>	<u>\$39,876,274</u>	<u>\$38,080,024</u>	<u>\$35,388,883</u>	<u>\$34,074,465</u>	<u>\$33,541,111</u>
94.48%	93.79%	92.09%	89.08%	87.23%	85.65%

(continued)

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Unvoted Debt Limitation (1)	<u>\$23,717,005</u>	<u>\$21,891,515</u>	<u>\$21,680,584</u>	<u>\$20,694,062</u>
Total Debt Outstanding:				
General Obligation Bonds Payable	\$5,754,350	\$7,414,480	\$9,035,180	\$10,606,050
OWDA Loans Payable from Enterprise Fund Revenues	17,763,511	18,737,326	19,086,003	18,010,986
OPWC Loans Payable	1,973,556	1,677,528	1,700,231	1,608,954
State Infrastructure Bank Loan Payable	1,191,318	752,085	661,054	0
Special Assessment Debt Payable	<u>139,479</u>	<u>162,425</u>	<u>185,173</u>	<u>207,832</u>
Total Gross Indebtedness	<u>26,822,214</u>	<u>28,743,844</u>	<u>30,667,641</u>	<u>30,433,822</u>
Exemptions:				
General Obligation Bonds Payable - Exempt	4,914,600	6,250,100	7,550,300	8,819,900
OWDA Loans Payable from Enterprise Fund Revenues	17,763,511	18,737,326	19,086,003	18,010,986
OPWC Loans Payable	1,973,556	1,677,528	1,700,231	1,608,954
Bonds Payable from Special Assessments	139,479	162,425	185,173	207,832
Amount Available in the Debt Service Fund for General Obligations	<u>161,840</u>	<u>162,077</u>	<u>210,997</u>	<u>311,370</u>
Total Exemptions	<u>24,952,986</u>	<u>26,989,456</u>	<u>28,732,704</u>	<u>28,959,042</u>
Net Debt Within Unvoted Debt Limitation	<u>1,869,228</u>	<u>1,754,388</u>	<u>1,934,937</u>	<u>1,474,780</u>
Unvoted Legal Debt Margin	<u>\$21,847,777</u>	<u>\$20,137,127</u>	<u>\$19,745,647</u>	<u>\$19,219,282</u>
Unvoted Legal Debt Margin as a Percentage of Unvoted Debt Limitation	92.12%	91.99%	91.08%	92.87%

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

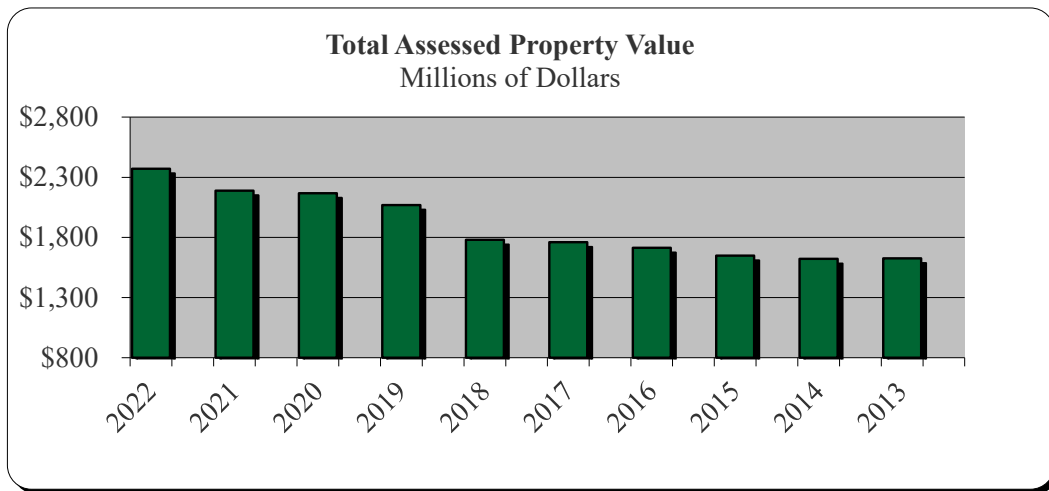


2018	2017	2016	2015	2014	2013
<u>\$17,810,431</u>	<u>\$17,606,218</u>	<u>\$17,139,880</u>	<u>\$16,490,782</u>	<u>\$16,225,691</u>	<u>\$16,263,619</u>
\$13,533,130	\$15,708,000	\$18,117,500	\$20,746,520	\$23,065,190	\$25,298,400
16,691,266	13,477,332	13,399,017	13,699,289	13,654,230	11,929,999
1,550,542	1,309,661	1,281,811	608,400	338,939	0
0	0	0	0	0	0
<u>230,309</u>	<u>252,712</u>	<u>269,947</u>	<u>337,121</u>	<u>404,141</u>	<u>475,025</u>
<u>32,005,247</u>	<u>30,747,705</u>	<u>33,068,275</u>	<u>35,391,330</u>	<u>37,462,500</u>	<u>37,703,424</u>
10,747,800	12,552,500	14,266,700	16,172,300	17,822,900	19,403,400
16,691,266	13,477,332	13,399,017	13,699,289	13,654,230	11,929,999
1,550,542	1,309,661	1,281,811	608,400	338,939	0
230,309	252,712	269,947	337,121	404,141	475,025
<u>408,186</u>	<u>516,230</u>	<u>581,124</u>	<u>236,148</u>	<u>252,528</u>	<u>277,063</u>
<u>29,628,103</u>	<u>28,108,435</u>	<u>29,798,599</u>	<u>31,053,258</u>	<u>32,472,738</u>	<u>32,085,487</u>
<u>2,377,144</u>	<u>2,639,270</u>	<u>3,269,676</u>	<u>4,338,072</u>	<u>4,989,762</u>	<u>5,617,937</u>
<u>\$15,433,287</u>	<u>\$14,966,948</u>	<u>\$13,870,204</u>	<u>\$12,152,710</u>	<u>\$11,235,929</u>	<u>\$10,645,682</u>
86.65%	85.01%	80.92%	73.69%	69.25%	65.46%

**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)
2022	86,410	\$2,495,261,570	\$28,877	\$52,224	41
2021	86,410	2,279,150,160	26,376	48,350	40.5
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

- (1) Source: U.S. Census Bureau Fact Finder. The Federal Census American Community Survey was used for 2021 and 2022. The 2010 Federal Census was used for 2012 to 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)
18.2	15,142	4.1%	\$2,371,700,540
17.5	15,181	3.9	2,189,151,480
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

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**Muskingum County, Ohio**  
Principal Employers  
2022 and 2013

		<u>2022</u>	
<u>Employer</u>	<u>Nature of Business</u>	<u>Employees</u>	<u>Percentage of Total County Employment</u>
Genesis Health Care	Hospitals, Clinics, Outpatient	4,000	10.27%
Dollar General Corporation	Distribution Center for Retail Stores	820	2.11%
Muskingum County	Government	809	2.08%
AutoZone	Auto Parts Distribution Center	648	1.66%
Halliburton Energy Services, Incorporated	Oil and Gas Well Services	601	1.54%
Charter	Inbound Call Center	561	1.44%
Zanesville City School District	Education	508	1.30%
Shelly & Sands, Incorporated	Road Construction, Aggregate, and Asphalt	500	1.29%
Muskingum University	Private University	450	1.16%
Owens Illinois, Incorporated	Glass Containers and Jars	401	1.03%
Total		<u>9,298</u>	<u>23.88%</u>
Total Employment within the County		<u>38,936</u>	

		<u>2013</u>	
<u>Employer</u>	<u>Nature of Business</u>	<u>Employees</u>	<u>Percentage of Total County Employment</u>
Genesis Health Care	Hospital - Health Services	3,000	8.90%
Zandex, Incorporated	Health Services	1,000	2.97%
Muskingum County	Government	826	2.45%
Dollar General Corporation	General Merchandise Warehouse and Distribution Center	650	1.93%
Avon Products, Incorporated	Beauty Care Products Warehouse and Distribution Center	491	1.46%
Auto Zone, Incorporated	Auto Parts Warehouse and Distribution Center	480	1.42%
Muskingum University	Private University	450	1.34%
Zanesville City Schools	Education	395	1.17%
Longaberger, Incorporated	Hand-woven baskets and wood products	360	1.07%
Owens Illinois, Incorporated	Glass Containers and Jars	330	0.98%
Total		<u>7,982</u>	<u>23.69%</u>
Total Employment within the County		<u>33,700</u>	

Source: Zanesville - Muskingum County Port Authority and Individual Employers  
Source: Bureau of Labor Statistics

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

Program/Activity	2022	2021	2020	2019
<b>General Government - Legislative and Executive</b>				
Commissioners	10.00	13.00	11.00	12.00
Auditor	9.00	11.00	11.00	11.00
Treasurer	4.00	4.00	4.00	4.00
Treasurer - Dretac	1.00	1.00	1.00	1.00
Prosecuting Attorney	23.00	23.00	20.00	19.00
Prosecutor - Dretac	2.00	2.00	2.00	2.00
Records	4.00	4.00	3.00	2.00
Board of Elections	20.00	22.00	19.00	16.00
Recorder	4.00	4.00	5.00	5.00
Maintenance	16.50	20.00	20.00	19.00
Fleet Garage	2.00	2.00	2.00	2.00
Information Services	5.00	4.00	4.00	4.00
Title	7.00	5.00	5.00	5.00
G.I.S.	3.00	2.00	3.00	3.00
Real Estate	8.00	7.00	7.00	6.00
<b>General Government - Judicial</b>				
Common Pleas Court	8.00	9.00	9.00	9.00
Jury Commission - Common Pleas	2.00	2.00	2.00	2.00
County Court	9.00	10.00	10.00	9.00
Probate Court	6.00	6.00	7.00	7.00
Juvenile Court	59.00	59.00	59.00	63.00
Municipal Court	3.00	3.00	3.00	4.00
Clerk of Courts	12.00	13.00	11.00	12.00
Domestic Relations Court	9.00	8.00	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
<b>Public Safety</b>				
Sheriff	129.00	115.00	113.00	111.00
Disaster Services	3.00	3.00	3.00	3.00
Coroner	3.00	4.00	12.00	12.00
Community Corrections	6.00	6.00	5.00	5.00
House Arrest - County Court	2.00	3.00	3.00	3.00
Youth Services - Juvenile Court	3.00	3.00	2.00	2.00
Sheriff Levy Fund	7.00	7.00	6.00	6.00
Sheriff Co. Agency	0.00	12.00	8.00	8.00
9-1-1 Sheriff	1.00	1.00	1.00	1.00
Victim Witness - Prosecutor	2.00	2.00	2.00	2.00
Building Department	5.00	6.00	6.00	6.00
<b>Public Works</b>				
Engineer	50.00	49.00	52.00	52.00
Recycling	3.00	3.00	2.00	2.00
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

2018	2017	2016	2015	2014	2013
12.00	11.00	10.00	11.00	11.00	11.00
10.00	10.00	10.00	11.00	11.00	11.00
4.00	2.00	5.00	4.00	3.00	3.00
1.00	3.00	1.00	2.00	2.00	2.00
21.00	19.00	18.00	17.00	16.00	17.00
1.00	1.00	1.00	2.00	1.00	3.00
3.00	3.00	2.00	2.00	2.00	2.00
16.00	14.00	14.00	15.00	17.00	18.00
5.00	4.00	5.00	5.00	5.00	6.00
19.00	20.00	19.00	19.00	20.00	20.00
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	5.00	5.00	6.00	5.00	5.00
3.00	3.00	3.00	3.00	2.00	2.00
6.00	7.00	7.00	6.00	7.00	7.00
10.00	10.00	9.00	9.00	8.00	8.00
2.00	2.00	2.00	2.00	2.00	2.00
10.00	9.00	9.00	9.00	9.00	9.00
6.00	6.00	5.00	7.00	6.00	6.00
63.00	62.00	60.00	61.00	67.00	63.00
3.00	5.00	3.00	3.00	4.00	4.00
11.00	11.00	12.00	11.00	11.00	10.00
10.00	10.00	9.00	10.00	11.00	11.00
0.00	0.00	0.00	0.00	1.00	0.00
1.00	1.00	1.00	1.00	1.00	1.00
105.00	103.00	101.00	102.00	101.00	100.00
3.00	3.00	3.00	3.00	3.00	3.00
17.00	16.00	19.00	16.00	6.00	5.00
5.00	5.00	6.00	6.00	6.00	6.00
2.00	3.00	3.00	3.00	3.00	3.00
2.00	3.00	4.00	3.00	0.00	0.00
6.00	6.00	6.00	6.00	6.00	7.00
10.00	5.00	5.00	4.00	3.00	4.00
1.00	2.00	2.00	2.00	2.00	2.00
2.00	2.00	2.00	2.00	1.00	1.00
6.00	6.00	7.00	7.00	8.00	6.00
45.00	49.00	48.00	48.00	48.00	51.00
2.00	3.00	3.00	4.00	3.00	4.00
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	2022	2021	2020	2019
<b>Health</b>				
Dog and Kennel	3.00	3.00	3.00	3.00
T.B. Clinic	10.00	9.00	11.00	12.00
<b>Human Services</b>				
Developmental Disabilities	94.00	85.00	87.00	95.00
Public Assistance	78.00	79.00	79.00	82.00
Children Services	85.00	84.00	85.00	87.00
Child Support Enforcement Agency	35.00	35.00	34.00	38.00
Veteran Services	10.00	10.00	10.00	10.00
County Home	0.00	0.00	0.00	0.00
Center for Seniors	19.00	20.00	22.00	22.00
Special Ed - Starlight	0.00	10.00	10.00	10.00
Early Childhood - Starlight	0.00	3.00	3.00	3.00
<b>Enterprise Funds</b>				
Sewer	9.00	8.00	8.00	8.00
Water	19.00	20.00	19.00	17.00
Totals:	<u>804.50</u>	<u>816.00</u>	<u>816.00</u>	<u>829.00</u>

Method: Using 1.0 for each full-time employee and 0.50 for each part-time and seasonal employee at year end.

Source: Muskingum County Auditor



<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
4.00	4.00	4.00	4.00	3.00	4.00
11.00	11.00	11.00	11.00	18.00	16.00
91.00	108.00	101.00	107.00	114.00	133.00
83.00	84.00	82.00	84.00	81.00	78.00
86.00	85.00	83.00	83.00	81.00	76.00
39.00	39.00	38.00	38.00	38.00	36.00
10.00	10.00	10.00	10.00	9.00	9.00
0.00	0.00	0.00	0.00	0.00	0.00
22.00	22.00	22.00	22.00	17.00	25.00
11.00	0.00	12.00	11.00	10.00	3.00
3.00	0.00	3.00	3.00	3.00	0.00
9.00	11.00	10.00	8.00	8.00	7.00
<u>16.00</u>	<u>16.00</u>	<u>16.00</u>	<u>15.00</u>	<u>15.00</u>	<u>15.00</u>
<u>820.00</u>	<u>821.00</u>	<u>818.00</u>	<u>825.00</u>	<u>816.00</u>	<u>822.00</u>

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

	2022	2021	2020	2019	2018
<b>General Government - Legislative and Executive</b>					
Commissioners					
Number of Resolutions Passed	1,285	1,313	1,232	1,389	1,431
Number of Meetings	93	93	99	95	92
Auditor					
Number of Budgetary Checks Issued	25,742	24,555	32,702	27,529	26,402
Number of Exempt Conveyances	1,482	1,385	1,185	1,250	1,260
Number of Non-Exempt Conveyances	2,147	2,247	2,008	1,945	1,865
Number of Real Estate Transfers	3,629	3,632	3,193	3,195	3,125
Number of Parcels Billed	72,342	88,482	74,401	68,202	60,592
Prosecutor					
Number of Criminal Cases	1,700	1,684	1,532	1,806	1,779
Board of Elections					
Registered Voters	54,697	54,500	55,095	52,261	55,015
Registered Voters Last General Election	54,697	54,500	55,095	52,261	55,015
Percentage of Registered Voters that Voted	50.94%	22.34%	73.99%	29.71%	53.71%
Recorder					
Number of Deeds Recorded	5,039	4,668	4,082	4,183	4,116
Number of Mortgages Recorded	3,623	4,216	4,070	3,257	2,973
Number of Military Discharges Recorded	11	21	17	54	66
Number of Documents Recorded	13,167	14,576	13,558	12,050	11,924
Building Department					
Number of Plan Approvals Issued	572	421	446	394	566
Approximate Cost of Construction	\$376,191,068	\$68,144,663	\$230,803,374	\$58,988,991	\$102,180,496
<b>General Government - Judicial</b>					
Probate Court					
Number of Marriage Licenses Issued	567	561	527	565	608
Number of Civil Cases Filed	17	6	10	18	7
Number of Estates Filed	489	484	432	414	422
Number of Guardianships Filed	52	50	34	39	51
Juvenile Court					
Number of Delinquent Cases	582	486	329	399	389
Number of Unruly Cases	335	291	257	339	344
Number of Traffic Cases	544	463	320	368	437
Number of Abuse, Dependency, or Neglect Cases	270	325	248	245	252
Number of Custody Cases	7	6	1	3	4
Number of Adult Cases Only	314	266	185	282	256
Number of Other (Court Contempt, etc.) Cases	139	10	25	25	45

Source: Muskingum County Departments  
n/a - Information unavailable

2017	2016	2015	2014	2013
1,460	1,434	1,437	1,445	1,411
95	96	95	93	94
26,257	25,951	27,008	26,373	25,770
1,247	1,459	1,338	1,342	1,471
1,932	1,729	1,759	1,569	1,549
3,180	3,188	3,097	2,911	3,020
60,735	64,102	65,272	69,740	63,001
1,609	1,548	977	850	430
54,277	53,923	51,784	53,357	52,803
54,277	53,923	51,784	53,357	52,803
32.29%	69.93%	44.71%	39.85%	25.74%
4,208	4,015	3,953	3,816	3,837
3,202	3,080	3,248	3,059	3,644
61	7	11	8	10
12,223	11,847	12,309	11,381	13,149
798	732	659	665	608
\$74,603,595	\$161,080,821	\$130,806,359	\$77,188,643	\$71,435,839
530	551	589	603	536
11	10	10	15	16
421	428	417	428	420
44	43	35	41	44
352	584	702	593	580
369	285	212	237	209
430	411	489	428	394
257	189	198	272	266
22	41	61	2	2
263	223	114	30	10
203	261	307	426	428

(continued)

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>General Government - Judicial</b>					
Municipal Court					
Number of Civil Cases and Small Cases Filed	915	858	823	1,243	1,053
Number of Criminal Cases Filed	1,273	1,408	1,359	1,752	1,766
Domestic Relations Court					
Number of Divorces/ Dissolution Cases Filed	349	382	366	406	384
Clerk of Courts					
Number of Civil Cases Filed	353	261	154	481	485
Number of Criminal Cases Filed	711	688	656	732	758
Number of Domestic Relation Cases Filed	735	741	800	887	939
Number of Appeal Cases Filed	95	75	58	90	85
Law Library					
Number of Volumes in Collection	2,827	10,732	10,709	10,692	10,658
Number of Computer Users Served	117	117	117	117	117
<b>Public Safety</b>					
Sheriff					
Average Daily Jail Census	163	194	161	205	222
Number of Prisoners Booked	1,750	1,813	1,549	2,523	2,798
Number of Prisoners Released	1,736	1,809	1,549	2,431	2,739
Number of Citations Issued	1,273	1,266	947	1,041	1,286
Number of Court Security Hours	10,400	9,360	6,240	2,640	2,080
Coroner					
Number of Autopsies Performed	38	46	35	35	31
Probation					
Number of House Arrest/GPS Individuals	5	18	8	3	17
Number of SCRAM Alcohol Monitoring Persons	63	81	61	65	86
<b>Public Works</b>					
Engineer					
Miles of Roads Resurfaced	28	25	16	33	20
Number of Bridges Replaced/ Improved	5	12	12	9	4
Number of Culverts Built/ Replaced/ Improved	182	114	147	78	117
Community Development					
Rehabilitation Assistance	238,432	223,351	71,917	75,375	155,468
Home Repair Assistance	95,553	114,877	44,915	118,690	72,994
Homeless Prevention Assistance	0	0	0	0	0
<b>Human Services</b>					
Developmental Disabilities					
Number of Students Enrolled in Early Intervention	189	84	76	61	72
Number of Students Enrolled in Preschool	29	29	20	32	34
Number of Students Enrolled in School Age	39	40	37	39	45
Number Served by Workshop (privatized in 2017 )	N/A	N/A	N/A	N/A	N/A
Public Assistance					
Average Client Count - Food Stamps	15,511	16,260	16,123	15,396	16,575
Medicaid Caseload	31,598	30,598	28,308	27,201	28,528
Average Client Count - Day Care	258	209	363	467	413
Child Support Enforcement Agency					
Open Child Support Cases	10,388	10,841	10,951	10,906	11,160
Percentage of Child Support Collected	70.47%	70.40%	70.16%	71.94%	72.04%

Source: Muskingum County Departments  
 n/a - Information unavailable

2017	2016	2015	2014	2013
1,013	904	767	910	954
1,816	1,861	1,982	2,095	1,914
422	417	416	461	417
429	428	547	578	598
500	428	388	376	274
1,034	1,054	1,101	1,112	1,113
104	67	65	53	56
10,631	10,601	10,580	10,554	10,543
117	117	117	117	117
198	193	192	181	168
2,647	2,586	2,459	2,367	2,104
2,641	2,583	2,451	2,331	1,964
1,969	2,301	2,232	2,053	1,872
2,080	2,080	2,080	2,080	2,080
29	19	39	28	37
25	28	24	24	26
83	91	55	66	61
15	11	14	16	21
8	5	6	11	1
151	134	130	50	85
292,405	331,125	82,243	55,922	125,252
104,552	40,725	191,391	7,437	99,743
0	0	0	13,517	14,618
73	67	63	128	73
24	20	31	32	34
45	45	47	46	36
N/A	99	148	161	128
17,833	18,864	19,976	21,013	21,400
27,660	28,703	29,498	28,302	24,267
404	403	398	422	456
10,985	10,540	10,470	9,987	9,640
71.60%	71.07%	72.01%	70.57%	70.28%

(continued)

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

	2022	2021	2020	2019	2018
<b>Human Services</b>					
Veterans Services					
Number of Clients Served	408	410	606	1,204	1,154
Amount of Benefits Paid	\$157,344	\$157,614	\$263,992	\$296,609	\$240,065
Number of Clients Transported	173	173	136	545	427
Avondale Youth Center					
Number of Kids Housed	43	39	44	55	55
<b>Health</b>					
Dog and Kennel					
Number of Dog Tags Issued	10,764	11,013	11,003	11,276	10,282
Number of Kennel Tags Issued	191	183	175	162	32
Number of Dogs Confiscated	749	680	611	530	545
T.B. Clinic					
Number of Individuals Treated for TB	7	2	0	1	0
<b>Enterprise Funds</b>					
Sewer					
Average Daily Sewage Treated (millions gallons per day)	1.890	1.210	2.310	2.280	1.840
Customer Accounts	5,401	5,414	5,385	4,925	4,916
Water					
Average Daily Water Treated (millions gallons per day)	2.276	2.145	1.959	1.867	1.648
Customer Accounts	9,324	9,015	8,986	8,820	8,568

Source: Muskingum County Departments  
 n/a - Information unavailable

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
802	968	904	851	1,089
\$246,290	\$277,063	\$229,464	\$245,129	\$202,658
379	415	544	707	580
59	55	56	63	59
16,319	13,510	12,192	13,356	11,138
60	40	55	250	791
505	542	393	565	584
0	1	0	0	5
1.510	1.420	1.570	1.810	1.940
4,886	4,817	4,798	4,798	4,809
1.531	1.373	1.375	0.847	1.541
8,268	8,382	8,269	8,174	8,100

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b><u>General Government - Legislative and Executive</u></b>					
Commissioners					
Courthouse - (square feet)	7,782	7,782	7,782	7,782	7,782
Commissioners 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	0
Elections Building - 627 Market Street (square feet)	21,433	21,433	21,433	21,433	21,433
<b><u>General Government - Judicial</u></b>					
Clerk of Courts					
Courthouse - (square feet)	5,509	5,509	5,509	5,509	5,509
Common Pleas Court					
Courthouse - (square feet)	17,160	17,160	17,160	17,160	17,160
Probate Court					
Courthouse - (square feet)	4,523	4,523	4,523	4,523	4,523
County Court					
Law Administration Building (square feet)	6,735	6,735	6,735	6,735	6,735
Domestic Relations Court					
Records and Courts Facility - (square feet)	15,747	15,747	15,747	15,747	15,747
Municipal Court					
Records and Courts Facility - (square feet)	5,726	5,726	5,726	5,726	5,726
Juvenile Court					
Juvenile Detention Center - (square feet)	16,441	16,441	16,441	16,441	16,441

Source: Muskingum County Departments



2017	2016	2015	2014	2013
7,782	7,782	7,782	7,782	7,782
0	0	50,500	50,500	50,500
10,924	10,924	10,924	10,924	10,924
10,068	10,068	10,068	10,068	10,068
3,215	3,215	3,215	3,215	3,215
3,352	3,352	3,352	3,352	3,352
5,986	5,986	5,986	5,986	5,986
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	4,152
464	464	464	464	464
11,338	11,338	11,338	11,338	11,338
4,008	4,008	4,008	4,008	4,008
0	3,880	3,880	3,880	3,880
21,433	0	0	0	0
5,509	5,509	5,509	5,509	5,509
17,160	17,160	17,160	17,160	17,160
4,523	4,523	4,523	4,523	4,523
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

(continued)

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b><u>Public Safety</u></b>					
Sheriff					
Courthouse - (square feet)	133	133	133	133	133
Jail - (square feet)	44,601	44,601	44,601	44,601	44,601
Records and Courts Facility - (square feet)	129	129	129	129	129
County Agencies Building - (square feet)	1,704	1,704	1,704	1,704	1,704
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
<b><u>Public Works</u></b>					
Litter					
Pole Barns and Warehouse (square feet)	14,650	14,650	14,650	14,650	14,650
Engineer					
Courthouse - (square feet)	1,124	1,124	1,124	1,124	1,124
Highway Department - (square feet)	4,180	4,180	4,180	4,180	4,180
Outposts - (square feet)	5,870	5,870	5,870	5,870	5,870
Administrative Office - (square feet)	2,800	2,800	2,800	2,800	2,800
Highway Garages - (square feet)	20,894	20,894	20,894	20,894	20,894
Bridge Department Garage - (square feet)	3,840	3,840	3,840	3,840	3,840
County Road Miles	528	526	526	526	526
Township Road Miles	713	712	711	711	711
State Route Miles	271	271	271	271	271
<b><u>Human Services</u></b>					
Developmental Disabilities					
Starlight Industries - (square feet)	0	0	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 (square feet)	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
<b><u>Health</u></b>					
Dog and Kennel					
K-9 Adoption Center (square feet)	4,800	0	0	0	0
Dog Pound - (square feet)	2,670	2,670	2,670	2,670	2,670
<b><u>Enterprise Funds</u></b>					
Sewer Department					
Sanitary Engineer Office - (square feet)	6,624	6,624	6,624	6,624	6,624
Sewer Storage Buildings (square feet)	6,400	6,400	6,400	6,400	6,400
Sewer Lines Laid - (in feet)	540	6,359	6,433	5,070	5,779
Water Department					
Water Department Office - (square feet)	14,240	14,240	2,240	2,240	2,240
Water Lines Laid - (in feet)	141,300	25,160	106,500	48,500	162,500

Source: Muskingum County Departments

2017	2016	2015	2014	2013
133	133	133	133	133
44,601	44,601	44,601	44,601	44,601
129	129	129	129	129
1,704	1,704	1,704	1,704	1,704
35,209	35,209	35,209	35,930	35,930
10,800	10,800	10,800	10,800	10,800
9,584	9,584	9,584	9,584	9,584
2,440	2,440	2,440	2,440	2,440
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
529	529	527	527	528
711	709	709	708	708
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	15,896
22,844	22,844	22,844	0	0
1,997	1,997	1,997	1,997	1,997
22,566	22,566	22,556	22,566	22,566
4,720	4,720	4,720	4,720	4,720
0	0	0	0	0
2,670	2,670	2,670	2,670	2,670
6,624	6,624	6,624	6,624	6,624
6,400	6,400	6,400	2,400	2,400
3,850	10,540	10,550	5,100	2,000
2,240	2,240	2,240	2,240	2,240
44,293	13,300	8,600	54,330	25,000

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# OHIO AUDITOR OF STATE KEITH FABER



**MUSKINGUM COUNTY**

## **AUDITOR OF STATE OF OHIO CERTIFICATION**

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



**Certified for Release 9/26/2023**

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](http://www.ohioauditor.gov)