

Dave Yost • Auditor of State

MUSKINGUM COUNTY

TABLE OF CONTENTS

TITLE	PAGE
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	1
Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Federal Program and on Internal Control over Compliance Required by OMB Circular A-133	3
Federal Awards Expenditures Schedule	7
Notes to the Federal Awards Expenditures Schedule	9
Schedule of Findings – OMB Circular A-133 §.505	11
Schedule of Prior Audit Findings – OMB Circular A-133 §.315(b).....	13

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Dave Yost • Auditor of State

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

Muskingum County
401 Main Street
Zanesville, Ohio 43701

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Muskingum County, Ohio (the County), as of and for the year ended December 31, 2013, 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 30, 2014. Our report refers to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits from the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of the Muskingum Starlight Industries, Inc., as described in our report on the County's financial statements. The financial statements of Muskingum Starlight Industries, Inc. were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

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

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

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

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Compliance and Other Matters

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

Purpose of this Report

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

A handwritten signature in black ink, appearing to read "Dave Yost". The signature is fluid and cursive, with the first name "Dave" and last name "Yost" clearly distinguishable.

Dave Yost
Auditor of State

Columbus, Ohio

June 30, 2014



Dave Yost • Auditor of State

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

Muskingum County
401 Main Street
Zanesville, Ohio 43701

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Muskingum County's, Ohio (the County), compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of Muskingum County's major federal programs for the year ended December 31, 2013. The *Summary of Auditor's Results* in the accompanying Schedule of Findings identifies the County's major federal programs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, Muskingum County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2013.

Report on Internal Control Over Compliance

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

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

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

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

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

We have also audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Muskingum County, Ohio (the County) as of and for the year ended December 31, 2013, 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 30, 2014. Our report refers to other auditors. Other auditors audited the financial statements of the Muskingum Starlight Industries, Inc., as described in our report on the County's financial statements. The financial statements of Muskingum Starlight Industries, Inc. were not audited in accordance with *Government Auditing Standards*. We conducted our audit to opine on the County's basic financial statements. We have not performed any procedures to the audited financial statements subsequent to June 30, 2014. The accompanying federal awards expenditures schedule presents additional analysis required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America.

Muskingum County
Independent Auditor's Report on Compliance with Requirements
Applicable to Each Major Federal Program and on Internal Control Over
Compliance Required by OMB Circular A-133
Page 3

In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

A handwritten signature in black ink, reading "Dave Yost". The signature is written in a cursive style with a large, looping "D" and a trailing flourish.

Dave Yost
Auditor of State

Columbus, Ohio

August 28, 2014

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MUSKINGUM COUNTY
FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2013

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
U.S. DEPARTMENT OF AGRICULTURE			
<i>Passed through Ohio Department of Jobs and Family Services</i>			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	G-1213-11-0090/G-1415-11-5405	10.561	\$ 742,182
<i>Passed Through Ohio Department of Education</i>			
Child Nutrition Cluster:			
School Breakfast Program	N/A	10.553	30,194
National School Lunch Program			
Cash Assistance	N/A	10.555	53,713
Non-Cash Assistance (Food Distribution)			9,154
Total National School Lunch Program			62,867
Total Child Nutrition Cluster			93,061
Total U.S. Department of Agriculture			835,243
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Passed Through Ohio Development Services Agency</i>			
Community Development Block Grants-State's Program	B-F-12-1CC-1	14.228	84,946
	B-F-11-1CC-1		104,110
	B-C-12-1CC-1		156,570
	B-W-10-1CC-1		6,614
	A-Z-08-204-1		1,277
Total Community Development Block Grant-State's Program			353,517
Home Investment Partnerships Program	B-C-12-1CC-2	14.239	160,993
	B-C-10-1CC- 2		10,042
Total Home Investment Partnerships Program			171,035
Total U.S. Department of Housing and Urban Development			524,552
U.S. DEPARTMENT OF JUSTICE			
<i>Direct Program</i>			
Bulletproof Vest Partnership Program	2011-BUBX11057036	16.607	8,000
Total U.S. Department of Justice			8,000
U.S. DEPARTMENT OF LABOR			
<i>Passed Through Workforce Investment Act Area 7</i>			
Workforce Investment Act (WIA) Cluster:			
WIA Adult Program	N/A	17.258	139,593
WIA Adult Program - Admin	N/A		178
Total WIA Adult Program			139,771
WIA Youth Activities	N/A	17.259	242,995
Total WIA Youth Activities			242,995
WIA Dislocated Workers	N/A	17.278	119,395
WIA Dislocated Workers - Admin	N/A		345
Rapid Response	N/A		234,618
On the Job Training	N/A		17,720
Total WIA Dislocated Worker Formula Grants			372,078
Total WIA Cluster			754,844
WIA National Emergency Grants	N/A	17.277	672,672
Total U.S. Department of Labor			1,427,516
U.S. DEPARTMENT OF TRANSPORTATION			
<i>Passed Through Ohio Department of Transportation</i>			
Highway Planning and Construction	PID 86132	20.205	1,554
	PID 92489		13,068
	PID 94614		17,982
Total Highway Planning and Construction			32,604

MUSKINGUM COUNTY
FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2013
(Continued)

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
U.S. DEPARTMENT OF TRANSPORTATION (Continued)			
<i>Passed Through Ohio Department of Transportation (Continued)</i>			
State and Community Highway Safety	HVEO-2014-60-00-00-00381	20.600	\$ 504
	HVEO-2013-60-00-00-00304		17,413
Total Highway Planning and Construction			<u>17,917</u>
Total U.S. Department of Transportation			50,521
U.S. DEPARTMENT OF EDUCATION			
<i>Passed Through Ohio Department of Education</i>			
Special Education Cluster:			
Special Education-Grants to States	2014	84.027	49,821
Special Education-Preschool Grants	2014	84.173	<u>14,450</u>
Total Special Education Cluster			<u>64,271</u>
Total U.S. Department of Education			64,271
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed Through Ohio Secretary of State</i>			
Voting Access for Individuals with Disabilities-Grants to States	N/A	93.617	7,709
<i>Passed Through Ohio Department of Developmental Disabilities</i>			
Social Services Block Grant	2013	93.667	45,862
Medical Assistance Program	MAC	93.778	161,623
<i>Passed through Ohio Department of Jobs and Family Services</i>			
Temporary Assistance for Needy Families	G-1213-11-0090/G-1415-11-5405	93.558	2,716,620
Child Support Enforcement	G-1213-11-0090/G-1415-11-5405	93.563	1,798,796
Child Care and Development Block Grant	G-1213-11-0090/G-1415-11-5405	93.575	181,998
Stephanie Tubbs Jones Child Welfare Services Program	G-1213-11-0091/G-1415-11-5406	93.645	76,054
Foster Care - Title IV-E	G-1213-11-0091/G-1415-11-5406	93.658	1,094,456
Promoting Safe and Stable Families	G-1213-11-0091/G-1415-11-5406	93.556	237,966
Adoption Assistance	G-1213-11-0091/G-1415-11-5406	93.659	802,595
Social Services Block Grant	G-1213-11-0090/G-1415-11-5405	93.667	254,790
Children's Health Insurance Program	G-1213-11-0090/G-1415-11-5405	93.767	9,757
Medical Assistance Program	G-1213-11-0090/G-1415-11-5405	93.778	808,008
	G-1213-11-0091/G-1415-11-5406		<u>4,686</u>
Total Medical Assistance Program			<u>812,694</u>
Total U.S. Department of Health and Human Services			8,200,920
U.S. DEPARTMENT OF HOMELAND SECURITY			
<i>Passed Through Ohio Emergency Management Agency</i>			
Emergency Management Performance Grants	EMW-2012-EP-0004-S01	97.042	54,073
	EMW-2013-EP-00060-S01		<u>25,482</u>
Total Emergency Management Performance Grants			79,555
Homeland Security Grant Program	2010-SS-T0-0012 (EMA)	97.067	15,000
	2010-SS-T0-0012		47,936
	EMW-2011-SS-0070		113,646
	EMW-2012-SS-0001		<u>6,722</u>
Total Homeland Security Grant Program			<u>183,304</u>
Total U.S. Department of Homeland Security			<u>262,859</u>
Total Federal Awards Expenditures			<u>\$ 11,373,882</u>

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

MUSKINGUM COUNTY

NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B - SUBRECIPIENTS

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

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

NOTE C - CHILD NUTRITION CLUSTER

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

NOTE D – FOOD DONATION PROGRAM

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

NOTE E - MATCHING REQUIREMENTS

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

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MUSKINGUM COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 § .505
DECEMBER 31, 2013

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under § .510(a)?	No
(d)(1)(vii)	Major Programs (list):	<p>Community Development Block Grants – State's Program, CFDA No. 14.228</p> <p>Workforce Investment Act (WIA) Cluster, CFDA Nos. 17.258, 17.259, and 17.278</p> <p>WIA National Emergency Grants, CFDA No. 17.277</p> <p>Temporary Assistance for Needy Families, CFDA No. 93.558</p> <p>Child Support Enforcement, CFDA No. 93.563</p> <p>Foster Care – Title IV-E, CFDA No. 93.658</p>

MUSKINGUM COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2013
(Continued)

1. SUMMARY OF AUDITOR'S RESULTS (Continued)

(d)(1)(vii)	Major Programs (list) (Continued):	Adoption Assistance, CFDA No. 93.659
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$341,216 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	No

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

There were no findings related to the financial statements required to be reported.

3. FINDINGS FOR FEDERAL AWARDS

There were no findings for federal awards required to be reported.

MUSKINGUM COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A-133 § .315 (b)
DECEMBER 31, 2013

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2012-01	Noncompliance and Material Weakness – Reporting – Contrary to 45 C.F.R. § 92.20 and Ohio Admin. Code § 5101:9-7-29, the County failed to submit 50 percent of quarterly financial statements for Children Services within the required timeframe.	Yes	

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MUSKINGUM COUNTY, OHIO



Comprehensive Annual Financial Report
For the Year Ended
December 31, 2013

From Cover

The flood of 1913 had a dramatic impact on the entire State of Ohio killing 467 people statewide, and flooding more than 40,000 homes. In Zanesville, the water crested 27 feet above flood stage, and in many areas the water was over 20 feet deep. The picture on the cover depicts the damage done to the fourth Y Bridge in downtown Zanesville. The devastation was so bad in Zanesville that the Ohio Governor declared martial law in both Zanesville and Dayton.

References:

http://ww2.ohiohistory.org/etcetera/exhibits/swio/pages/content/1913_flood.htm

<http://www.mariettatimes.com/page/content.detail/id/550808/1913-flood-worst-natural-disaster-Ohio-has-ever-faced.html?nav=5070>

Muskingum County, Ohio

**Comprehensive Annual
Financial Report**

For the Year Ended December 31, 2013

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

Real Property Division

Beth Iden, Chief Administrator

Kate Fitzgerald

Ann Bonifant

Holly Kohler

Paula Huffman

Tina Huebner

Mobile Home Division

Jodi Wilson

Appraisal Division

Todd Hixson

Steve Neilley

Brent Huffman

Geographic Information System

Brett Stottsberry

Andrew Roberts

Fiscal Service Division

Michael P. Babcock, Chief Administrator

Jan E. Bates

Jennifer Wilson

Sheila Mills

Sharon Smart

Brenda Ellis

Mollye A. Beale

Inspector of Weights and Measures

Don Lang

INTRODUCTORY SECTION



The aftermath of the 1913 flood on the 3rd Street bridge in Zanesville, Ohio. Due to the massive destruction of bridges around Zanesville many areas became isolated from other parts of town, until temporary walking bridges could be constructed.

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Muskingum County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2013
Table of Contents

	<u>Page</u>
I. <u>Introductory Section</u>	
Table of Contents	i
Transmittal Letter	vi
GFOA Certificate of Achievement.....	xiv
Elected Officials	xv
Organizational Chart	xvi
 II. <u>Financial Section</u>	
Independent Auditor's Report	1
Management's Discussion and Analysis	4
Basic Financial Statements	
Government - Wide Financial Statements:	
Statement of Net Position	15
Statement of Activities	16
Fund Financial Statements:	
Balance Sheet - Governmental Funds	18
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities	20
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	22
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	24
Statements of Revenues, Expenditures, and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual	
General Fund.....	25
Public Assistance Fund	26
Starlight School Levy Fund	27
Children Services Levy Fund.....	28
Statement of Fund Net Position - Proprietary Funds	29
Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds.....	30
Statement of Cash Flows - Proprietary Funds.....	31
Statement of Fiduciary Assets and Liabilities - Agency Funds.....	33
Notes to the Basic Financial Statements.....	34

(continued)

Muskingum County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2013
Table of Contents (Continued)

	<u>Page</u>
Combining Statements and Individual Fund Schedules:	
General Fund:	
Fund Description.....	105
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual.....	106
Combining Statements - Nonmajor Governmental Funds:	
Fund Descriptions	114
Combining Balance Sheet - Nonmajor Governmental Funds	115
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds	116
Special Revenue Funds:	
Fund Descriptions	117
Major Special Revenue Funds:	
Schedules of Revenues, Expenditures, and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual - Individual Major Special Revenue Funds:	
Public Assistance Fund	120
Starlight School Levy Fund	121
Children Services Levy Fund.....	122
Nonmajor Special Revenue Funds:	
Combining Balance Sheet - Nonmajor Special Revenue Funds	123
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Special Revenue Funds	130
Schedules of Revenues, Expenditures, and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual - Individual Nonmajor Special Revenue Funds:	
Dog and Kennel Fund	138
Child Support Enforcement Agency Fund	139
Childrens' Services Trust Fund.....	140
Real Estate Assessment Fund.....	141
Redevelopment Tax Equivalent Fund	142
Miscellaneous Federal Grants Fund.....	143
Access Visitation Grant Fund	144
Delinquent Real Estate Tax and Assessment Collection Fund.....	145
Homeland Security Fund.....	146
Juvenile IV-E Reimbursement Fund	147
Tuberculosis Clinic Fund	148

(continued)

Muskingum County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2013
Table of Contents (Continued)

	<u>Page</u>
Block Grants Fund	149
County Courts Fund	150
Community Correction Fund	151
Home Detention (Electronic Monitor) Fund	152
Moving Ohio Forward Fund	153
Ohio Childrens Trust Fund.....	154
Marriage License Fund	155
Political Subdivision Housing Fund.....	156
Indigent Drivers Alcohol Treatment Fund	157
Enforcement and Education Fund	158
Law Enforcement Fund.....	159
Legal Aid Society Fund	160
Senior Citizens Levy Fund.....	161
Felony Delinquent Care and Custody Fund	162
Drug Law Enforcement Fund.....	163
Indigent Guardianship Fund.....	164
Victim of Criminals Fund	165
Sheriff Commissary Fund	166
Children Services Christmas Fund.....	167
Mental Health Levy Fund	168
Sheriff Levy Fund	169
Motor Vehicle and Gasoline Tax Fund	170
Northpointe Drive Fund	171
Law Library Resources Fund	172
Juvenile Detention Fund	173
Concealed Weapon Fund	174
Wireless 911 Fund	175
Ohio Peace Officer Training Academy (OPOTA-CPT) Fund	176
Brandywine Loop Extension Fund.....	177
Debt Service Funds:	
Fund Descriptions	178
Nonmajor Debt Service Funds:	
Combining Balance Sheet - Nonmajor Debt Service Funds	179
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Debt Service Funds	180
Schedules of Revenues, Expenditures, and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual - Individual Nonmajor Debt Service Funds:	
Debt Service Fund.....	181
Special Assessment Debt Service Fund	182

(continued)

Muskingum County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2013
Table of Contents (Continued)

	<u>Page</u>
Capital Projects Funds:	
Fund Descriptions	183
Nonmajor Capital Projects Funds:	
Combining Balance Sheet - Nonmajor Capital Projects Funds.....	184
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Capital Projects Funds.....	185
Schedules of Revenues, Expenditures, and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual - Individual Nonmajor Capital Projects Funds:	
Issue II Fund	186
Highway Fund.....	187
Starlight Permanent Improvements Fund.....	188
Job and Family Services Renovations Fund.....	189
Enterprise Funds:	
Fund Descriptions	190
Schedules of Revenues, Expenses, and Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual - Individual Enterprise Funds:	
Sewer Fund	191
Water Fund.....	192
Internal Service Funds:	
Fund Descriptions	193
Combining Statement of Fund Net Position - Internal Service Funds	194
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position - Internal Service Funds	195
Combining Statement of Cash Flows Internal Service Funds	196
Schedules of Revenues, Expenses, and Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual – Individual Internal Service Funds:	
Self-Insurance Health Fund.....	197
Self-Insurance Workers' Compensation Fund	198
Agency Funds:	
Fund Descriptions	199
Combining Statement of Changes in Assets and Liabilities - All Agency Funds	200
	(continued)

Muskingum County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2013
Table of Contents (Continued)

	<u>Page</u>
III. <u>Statistical Section</u>	
Statistical Section Description.....	S-1
Net Position by Component - Last Ten Years	S-2
Changes in Net Position - Last Ten Years.....	S-4
Program Revenues by Program/Activity - Last Ten Years	S-10
Fund Balances, Governmental Funds - Last Ten Years	S-12
Changes in Fund Balances, Governmental Funds - Last Ten Years.....	S-14
Taxable Sales by Industry (Category) - Last Eight Years	S-16
Assessed and Estimated Actual Value of Taxable Property - Last Ten Years	S-18
Property Tax Rates, Direct and Overlapping Governments - Last Ten Years.....	S-20
Principal Taxpayers, Real Estate Tax - 2013 and 2004.....	S-32
Principal Taxpayers, General Business Tangible Personal Property Tax - 2004	S-33
Principal Taxpayers, Public Utilities Tangible Personal Property Tax - 2013 and 2004	S-34
Property Tax Levies and Collections, Real and Public Utility and General Business Tangible Personal Property - Last Ten Years.....	S-36
Ratio of Outstanding Debt to Total Personal Income and Debt Per Capita - Last Ten Years	S-38
Ratio of General Obligation Bonded Debt to Estimated Actual Property Value and General Obligation Bonded Debt Per Capita - Last Ten Years	S-40
Pledged Revenue Coverage, Revenue Debt - Sewer - Last Ten Years	S-41
Pledged Revenue Coverage, Revenue Debt - Water - Last Ten Years.....	S-43
Legal Debt Margin - Last Ten Years.....	S-44
Demographic and Economic Statistics - Last Ten Years	S-48
Principal Employers - 2013 and 2004	S-51
Full-Time Equivalent County Government Employees by Program/Activity - Last Ten Years	S-52
Operating Indicators by Program/Activity - Last Ten Years	S-56
Capital Asset Statistics by Program/Activity - Last Ten Years.....	S-62

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Muskingum County, Ohio
401 Main Street
Zanesville, OH 43701

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

June 30, 2014

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

We are pleased to issue the Comprehensive Annual Financial Report (CAFR) of Muskingum County, Ohio for the year ended December 31, 2013. This report is prepared in conformity with generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB).

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

Legal Requirements

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

Assumption of Responsibility

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal controls that it has established for this purpose. Because the cost of internal controls 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, 2013 are fairly presented in conformity with generally accepted accounting principles. The independent auditor's report is presented as the first component of the financial section of this report. In addition, the County coordinates the requirement for the "Single Audit" of all its federal funds received in conjunction with the Auditor of State.

Management's Discussion and Analysis

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

PROFILE OF THE GOVERNMENT

Basic Information

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

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

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

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

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

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

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

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

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

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

Muskingum County employed 826 people at the close of 2013, which provided its citizens with a wide range of services that include human and social services, health and community assistance related services, civil and criminal justice system services, road and bridge maintenance, water and sewer utility services, and other general and administrative support services.

Budgetary Controls

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

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

ASSESSING ECONOMIC CONDITION

Local Economy

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

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

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

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

Muskingum County's economic condition leveled off slightly during 2013. The County saw new business developments and expansions however these were offset by some closings and layoffs. The County continues to utilize effective economic development strategies to attract new businesses. Just as importantly, the County's pro-business thinking has helped many local companies expand.

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

The Chamber of Commerce once again recognized area companies for their economic investments in Zanesville and Muskingum County with the "Awards for Community and Economic Success" (ACES). ACES were awarded to 63 local businesses in 2013 for facilities improvements and expansions, investments in equipment and machinery, and job creation and retention.

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

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

During 2012, Halliburton purchased 178 acres in the Eastpointe Business Park. In 2013, Halliburton continued to build an operation hub in the Utica Shale play and will be creating 300 new jobs in the area. So far, three business units are in operation on the site. At least five more business units will eventually be located on the site.

Tilley Pressure Test Incorporated purchased 7.4 acres within the business park in 2012. The Tilley Company provides pressure testing of pipe and components used in the fracking process, using liquids, magnetic particles, ultrasonic, and traditional visual inspection techniques to ensure pipe can withstand the intense pressures involved in fracking. The company does on-site and in-house testing of pipes and components for clients. Tilley delayed their construction but expects to break ground in 2014.

In 2013, Savage Services entered into an agreement with the Port Authority to operate the rail transfer station at Eastpointe Business Park. Savage Services will be primarily transloading products for the oil and gas industry. The presence of Savage Services should help to attract additional business into the Eastpointe Business Park.

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

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

Muskingum County's highway infrastructure received some much needed upgrades in 2013. A major bridge project was finished on Main Street in Roseville at a cost of \$1.36 million, with 80 percent of the project being federally funded. Also, the County received nearly \$18,000 in federal safety funds to upgrade numerous speed limit and warning signs to continue working toward compliance of the retro-reflectivity requirements.

In addition, the Ohio Public Works Commission awarded Muskingum County grants to resurface 21 miles of roadways throughout the County at a cost exceeding \$858,000.

Muskingum County continues to strive to expand the water system to the rural areas of the County. During 2013, the County completed expansion of water lines for the Neil Avenue area which serves only a few residents and consists of 20,810 feet of various size waterlines at a total cost of \$20,810; the Hopewell National Road waterline extension added only six customers to the system and consists of 3,500 linear feet of waterline at a cost of the project totaling \$21,845.

Muskingum County continues to upgrade the sewer system within the County as well. During 2013, sewer projects served all sewer customers on the east side of the County. The projects involved the installation of 28 sewer manholes from the KOA campground area to the City of Zanesville near the Sunrise Shopping Area at a cost of \$543,695. In addition, a sewer lift station at the location of Rusty Rifle was repaired and upgraded at the cost of \$493,684.

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

The total labor force in Muskingum County averaged 33,700 during 2013, decreasing by 543 from the 2012 average. At 9.7 percent, the 2013 unemployment rate for the County was higher than the State of Ohio at 7.1 percent, and also higher than the national rate of 6.7 percent. The 2013 unemployment rate remained unchanged for the County from 2012. Page S-49 in the Statistical Section of this report reflects the unemployment rates of Muskingum County over the past 10 years.

Long - Term Financial Planning and Financial Policies

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

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

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

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

Major Initiatives

Genesis hospital announced plans in 2011 to construct a one health care facility campus. Groundbreaking on the \$295 million project began in May of 2013. The facilities upgrade, which is estimated to be completed in 2015, is projected to have an economic effect on the community, once completed, of a cost of between \$250 and \$310 million in the coming years. The cancer treatment center will likely be the first to be unveiled, in late 2014 or early 2015. Local labor and contractors will be used to build the community's medical center. We are anticipating additional jobs to be added to maintain the facility; along with 90 new physicians brought into the area, drawn by the opportunity to come in and operate in a new facility.

AWARDS AND ACKNOWLEDGMENTS

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Muskingum County for its comprehensive annual financial report for the fiscal year ended December 31, 2012. This was the twenty-second consecutive year that the County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

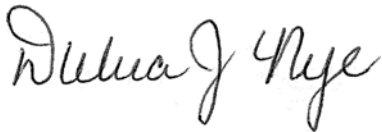
A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

Acknowledgments

The publication of this CAFR represents an important achievement in the ability of Muskingum County to provide significantly enhanced financial information and accountability to the citizens of Muskingum County, its elected officials, County management, and investors. This report continues the aggressive program of the County Auditor's office to improve the County's overall financial accounting, management, and reporting capabilities. The preparation and publication of this report would not have been possible without the cooperation of each elected official, department head, and a number of County employees. We are grateful for their assistance and cooperation.

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

Respectfully submitted,

A handwritten signature in black ink, reading "Debra J. Nye". The signature is written in a cursive, flowing style.

Debra J. Nye
Muskingum County Auditor



Government Finance Officers Association

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

Presented to

**Muskingum County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2012

A handwritten signature in black ink, reading "Jeffrey R. Enos". The signature is written in a cursive style with a prominent 'J' and 'E'.

Executive Director/CEO

Muskingum County, Ohio

Elected Officials

December 31, 2013

Board of Commissioners

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

County Auditor

Debra J. Nye

County Treasurer

Carol L. Friel

County Recorder

Cynthia R. Rodgers

County Engineer

Douglas R. Davis

Court of Common Pleas

General

Mark C. Fleegle
Kelly J. Cottrill

Court of Common Pleas

Domestic Relations

Jeffrey A. Hooper

County Court

Eric D. Martin
Jay F. Vinsel

Clerk of Courts

Todd A. Bickle

County Coroner

Dr. Charles M. Feicht

Prosecutor

D. Michael Haddox

County Sheriff

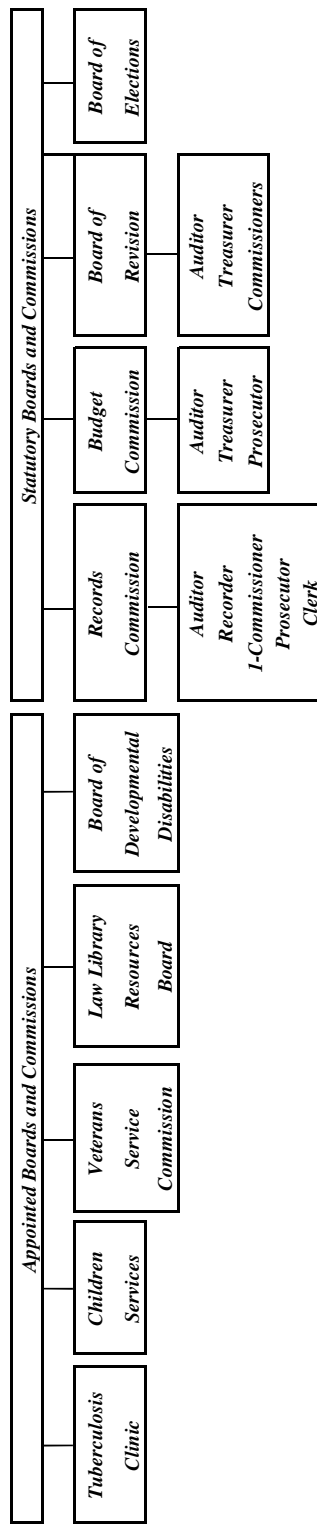
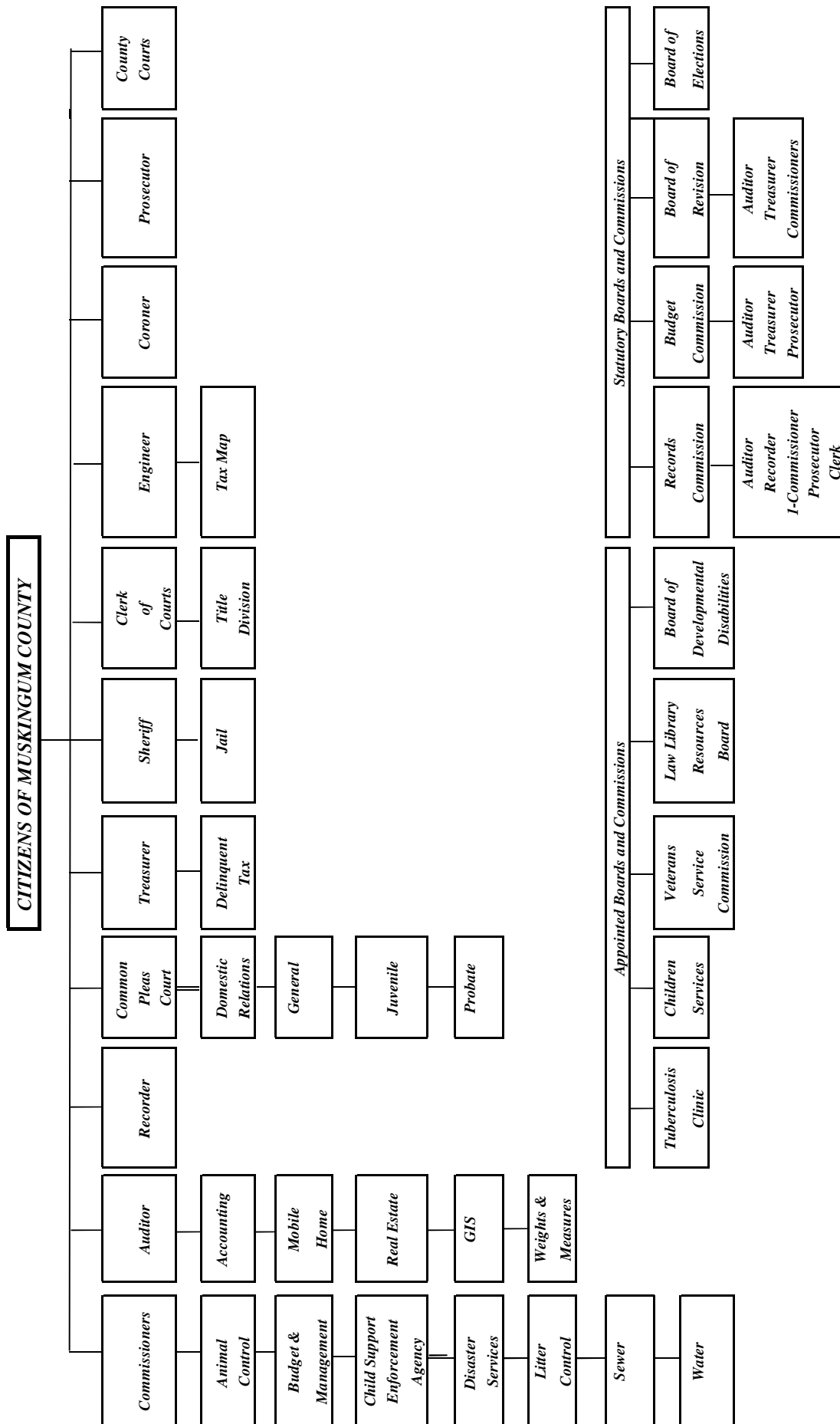
Matthew J. Lutz

Court of Common Pleas

Probate and Juvenile

Joseph A. Gormley

ORGANIZATION OF MUSKINGUM COUNTY



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FINANCIAL SECTION



An Ohio National Guardsman stands vigil outside the Munson Sons building in downtown Zanesville as cleanup work is done in front of the building.

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Muskingum County
401 Main Street
Zanesville, Ohio 43701

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Muskingum County, Ohio (the County), as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of Muskingum Starlight Industries, Inc., which represent nine percent, 79 percent, and 74 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amount included for Muskingum Starlight Industries, Inc., is based solely on the report of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement. The other auditors audited the financial statements of Muskingum Starlight Industries, Inc. in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*.

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

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Muskingum County, Ohio, as of December 31, 2013, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Public Assistance, Starlight School Levy, and Children Services Levy Funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2014, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink, reading "Dave Yost". The signature is written in a cursive, flowing style with a large loop at the end of the last name.

Dave Yost
Auditor of State

Columbus, Ohio

June 30, 2014

Muskingum County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2013 Unaudited

Management's Discussion and Analysis (MD&A) provides the reader with a narrative overview and analysis of the County of Muskingum, Ohio's (the County) financial activities for the year ended December 31, 2013. The intent of this discussion and analysis is to look at the County's financial performance as a whole. The MD&A should be read in conjunction with the County's transmittal letter, basic financial statements, and notes to the basic financial statements to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2013 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, 2013, by \$204,370,413 (net position). Of this amount, \$24,877,683 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 \$6,480,590 from the total net position at the beginning of the year 2013.
- At the end of the current year, the County reported unrestricted net position for governmental activities in the amount of \$18,482,292.
- At the end of the current year, the County's governmental funds reported a combined ending fund balance in the amount of \$53,913,341, an increase of \$3,979,980 from the prior year. Of this amount, \$1,004,425 is nonspendable, \$40,907,986 is restricted, \$5,268,971 is assigned, and \$6,731,959 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 \$6,934,378, which represents 28 percent of total General Fund expenditures.

Using This Annual Financial Report

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

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

Muskingum County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013
Unaudited

Government-Wide Financial Statements

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

Statement of Net Position

While this document contains information about the funds used by the County to provide services to our citizens, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2013?" The Statement of Net Position and the Statement of Activities answer this question.

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

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

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

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

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

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

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

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

Muskingum County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013
Unaudited

Fund Financial Statements

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

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

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

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

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

Muskingum County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2013 Unaudited

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

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

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

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position for 2013 compared to 2012:

Table 1
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
Assets						
Current and Other Assets	\$90,129,233	\$84,300,394	\$6,970,658	\$8,088,981	\$97,099,891	\$92,389,375
Capital Assets, Net	100,621,480	101,429,275	72,646,527	71,874,423	173,268,007	173,303,698
<i>Total Assets</i>	<u>190,750,713</u>	<u>185,729,669</u>	<u>79,617,185</u>	<u>79,963,404</u>	<u>270,367,898</u>	<u>265,693,073</u>
Deferred Outflows of Resources						
Deferred Charge on						
Refunding	306,895	331,061	520,721	553,464	827,616	884,525
Liabilities						
Current and Other						
Liabilities	4,506,883	4,485,840	461,664	464,099	4,968,547	4,949,939
Long-Term Liabilities	19,014,311	20,762,436	28,235,462	28,335,023	47,249,773	49,097,459
<i>Total Liabilities</i>	<u>23,521,194</u>	<u>25,248,276</u>	<u>28,697,126</u>	<u>28,799,122</u>	<u>52,218,320</u>	<u>54,047,398</u>
Deferred Inflows of Resources						
Property Taxes not Levied to Finance						
Current Year Operations	14,606,781	14,640,377	0	0	14,606,781	14,640,377
Net Position						
Net Investment in Capital						
Assets	86,771,393	85,723,050	45,045,389	44,167,503	131,816,782	129,890,553
Restricted	47,675,948	44,951,184	0	0	47,675,948	44,951,184
Unrestricted	18,482,292	15,497,843	6,395,391	7,550,243	24,877,683	23,048,086
<i>Total Net Position</i>	<u>\$152,929,633</u>	<u>\$146,172,077</u>	<u>\$51,440,780</u>	<u>\$51,717,746</u>	<u>\$204,370,413</u>	<u>\$197,889,823</u>

Muskingum County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013
Unaudited

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 \$204,370,413 (\$152,929,633 in governmental activities and \$51,440,780 in business-type activities) as of December 31, 2013.

By far, the largest portion of the County's net position (64 percent) is reflected in net investment in capital assets (e.g., land, land improvements, construction in progress, buildings, machinery, equipment, furniture and fixtures, vehicles, and infrastructure), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net position, \$47,675,948, or 23 percent, represents resources that are subject to restrictions on how they can be used.

The remaining balance of unrestricted net position (13 percent) is to be used to meet the County's ongoing obligations to citizens and creditors.

The County's total net position increased by \$6,480,590 (\$6,757,556 for governmental activities and a decrease of \$276,966 for business-type activities).

Governmental activities cash and cash equivalents increased in the amount of \$5,941,194 due to conservative spending against a decrease in revenues. Intergovernmental receivables increased in the amount of \$795,308 as the County is actively pursuing additional operating and capital grants. This along with the timing of the receipt of grant funding attributes to this increase. Property taxes receivable decreased by \$568,420. Property tax assessed valuations decreased by approximately 2.5 percent which is offset by a decrease in delinquencies in the amount of \$534,824 due to the County's initiative to collect back taxes owed by landowners. Capital assets decreased in the amount of \$807,795 due to capital asset deletions and depreciation exceeding capital outlay in the current period.

Accounts payable increased in the amount of \$454,249 due to the difference as to when goods and services are received versus when the County pays for them. Intergovernmental payables decreased in the amount of \$337,777 due to the County paying the final installment of a sales tax refund during 2013 as well as a decrease in salary related benefits which contributed to this decrease. Governmental long-term liabilities decreased by \$1,748,125 as the County continues to pay off outstanding debt.

Muskingum County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2013 Unaudited

Table 2 shows the changes in net position for 2013, compared to the changes in net position for 2012.

Table 2
Change in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
Revenues:						
Program Revenues						
Charges for Services	\$11,121,461	\$12,072,684	\$7,683,421	\$8,387,892	\$18,804,882	\$20,460,576
Operating Grants, Contributions, and Interest	24,401,052	24,638,285	0	0	24,401,052	24,638,285
Capital Grants and Contributions	2,244,457	2,816,953	320,217	817,036	2,564,674	3,633,989
Total Program Revenues	37,766,970	39,527,922	8,003,638	9,204,928	45,770,608	48,732,850
General Revenues						
Property Taxes	13,867,036	17,742,392	0	0	13,867,036	17,742,392
Permissive Sales Taxes	17,293,349	16,091,980	0	0	17,293,349	16,091,980
Intergovernmental	2,452,774	2,016,892	0	0	2,452,774	2,016,892
Gifts and Donations	0	1,900,770	0	0	0	1,900,770
Investment Earnings	278,722	499,606	0	0	278,722	499,606
Payments in Lieu of Taxes	328,211	319,733	0	0	328,211	319,733
Miscellaneous	695,375	583,350	111,040	135,750	806,415	719,100
Total General Revenues	34,915,467	39,154,723	111,040	135,750	35,026,507	39,290,473
Total Revenues	72,682,437	78,682,645	8,114,678	9,340,678	80,797,115	88,023,323
Program Expenses						
General Government						
Legislative and Executive	9,528,192	9,880,631	0	0	9,528,192	9,880,631
Judicial	6,784,134	6,503,597	0	0	6,784,134	6,503,597
Public Safety	11,652,808	11,557,031	0	0	11,652,808	11,557,031
Public Works	7,962,321	8,619,530	0	0	7,962,321	8,619,530
Health	2,563,666	2,767,296	0	0	2,563,666	2,767,296
Human Services	27,078,645	29,716,789	0	0	27,078,645	29,716,789
Interest and Fiscal Charges	383,780	658,069	0	0	383,780	658,069
Sewer	0	0	4,304,749	4,360,094	4,304,749	4,360,094
Water	0	0	4,058,230	4,023,353	4,058,230	4,023,353
Total Expenses	65,953,546	69,702,943	8,362,979	8,383,447	74,316,525	78,086,390
Increase (decrease) before transfers	6,728,891	8,979,702	(248,301)	957,231	6,480,590	9,936,933
Transfers	28,665	(673,705)	(28,665)	673,705	0	0
Change in Net Position	6,757,556	8,305,997	(276,966)	1,630,936	6,480,590	9,936,933
Net Position Beginning of Year	146,172,077	138,623,088	51,717,746	50,374,561	197,889,823	188,997,649
Prior Period Adjustment	0	(757,008)	0	(287,751)	0	(1,044,759)
Total Restated Net Position Beginning of Year	146,172,077	137,866,080	51,717,746	50,086,810	197,889,823	187,952,890
Net Position End of Year	\$152,929,633	\$146,172,077	\$51,440,780	\$51,717,746	\$204,370,413	\$197,889,823

Muskingum County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013
Unaudited

Governmental Activities

The County's governmental net position increased by \$6,757,556. Key elements of this change are as follows.

The County's direct charges to users of governmental services made up \$11,121,461 or 15 percent of total governmental revenues. These charges are for fees for real estate transfers, deed and lease recordings, permissive motor vehicle license taxes, rent, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, and licenses and permits. Operating grants, contributions, and interest were the largest program revenues, accounting for \$24,401,052 or 34 percent of total revenues for governmental activities. The major recipients of intergovernmental revenues were the human services and public works programs. Overall program revenue decreased in the amount of \$1,760,952. Charges for services revenue decreased by \$951,223. The County discontinued the operation of the County Home during 2012 which previously generated charges for services revenue from resident care charges. Shared costs funding associated with the public assistance program also decreased from the prior year. Capital grants and contributions decreased by \$572,496 as a result of decreased federal and state funding restricted for the County's road and bridge programs. Permissive sales tax revenues account for \$17,293,349 or 24 percent of total governmental revenues. Permissive sales tax revenues experienced an increase from the prior year due to an increase in taxable sales in the County. Another major component of general governmental revenues is property tax revenues, which accounted for \$13,867,036 or 19 percent of total governmental revenues. Property tax revenues declined due to the elimination of the tax levy associated with the County Home.

The County's human services programs accounted for \$27,078,645, or 41 percent of total expenses for governmental activities. Other major program expenses for governmental activities include legislative and executive programs, which accounted for \$9,528,192, or 14 percent of total expenses, public safety programs, which accounted for \$11,652,808 or 18 percent of total expenses, and public works programs, which accounted for \$7,962,321 or 12 percent of total expenses. The human services and public works programs reflect the largest changes in expenses from the previous year. The decrease in the amount of \$2,638,144 for human services is due to the discontinued operation of the County Home. The decrease in public works expenses in the amount of \$657,209 is due to a decrease in maintenance expenses associated with the County's road and bridge projects.

Business-Type Activities

The net position for business-type activities decreased \$276,966 during 2013. Charges for services were the largest program revenue, accounting for \$7,683,421 or 95 percent of total business-type revenues. Charges for services decreased in the amount of \$704,471 mainly due a reduction in delinquent accounts receivable. The decrease in capital grants and contributions in the amount of \$496,819 was largely due to the reduced amounts of approved grants applied for and received relating to utility improvement projects. In the previous year, these grant monies were used to construct various sewer and water projects throughout the County. Business-type expenses remained relatively constant.

Muskingum County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2013 Unaudited

Table 3, for governmental activities, indicates the total cost of services and the net cost of services for 2013 as compared to 2012. The Statement of Activities reflects the cost of program services and the charges for services, grants, contributions, and interest offsetting those services. The net cost of services identifies the cost of those services supported by tax revenues, unrestricted intergovernmental revenues, and unrestricted interest earnings.

Table 3
Governmental Activities

	Total Cost of Services	Net Cost of Services	Total Cost of Services	Net Cost of Services
	2013	2013	2012	2012
General Government				
Legislative and Executive	\$9,528,192	\$5,392,024	\$9,880,631	\$5,574,044
Judicial	6,784,134	5,266,259	6,503,597	4,677,311
Public Safety	11,652,808	8,184,432	11,557,031	8,656,231
Public Works	7,962,321	(423,624)	8,619,530	(716,497)
Health	2,563,666	1,622,613	2,767,296	1,943,752
Human Services	27,078,645	7,761,092	29,716,789	9,382,111
Interest and Fiscal Charges	383,780	383,780	658,069	658,069
Total Expenses	<u>\$65,953,546</u>	<u>\$28,186,576</u>	<u>\$69,702,943</u>	<u>\$30,175,021</u>

Charges for services, operating and capital grants, contributions, and interest in the amount of \$37,766,970 or 57 percent of the total costs of services, were received and used to fund the governmental activities expenses of the County. The remaining \$28,186,576 in governmental expenses is funded primarily by property and permissive sales taxes, non-restricted intergovernmental revenues, interest, and miscellaneous revenues. The \$7,761,092 in net cost of services for human services demonstrates the amount of the costs of services that were not supported from state and federal resources during 2013. As such, the taxpayers have approved property tax levies for the Starlight School and Children Services programs. For public safety in 2013, the \$8,184,432 in net costs of services indicates that the permissive sales tax and property tax levies are necessary for the operation of the sheriff's department and the detention center due to insufficient program revenues for these operations. To help reduce the tax burden and increase program revenues, the County is actively pursuing contracts for the housing of prisoners from other entities outside the County. In addition, the taxpayers have approved a property tax levy for general operations of the sheriff's department. The net cost of \$5,392,024 in the legislative and executive program represents 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, this program relies on the general revenues of the County to support its activities.

Financial Analysis of County Funds

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

Muskingum County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2013 Unaudited

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, 2013, the County's governmental funds reported a combined ending fund balance of \$53,913,341, an increase of \$3,979,980 in comparison with the prior year. Of that total ending fund balance, \$1,004,425 is nonspendable, \$40,907,986 is restricted, \$5,268,971 is assigned, and \$6,731,959 is unassigned, as defined in (GASB) Statement No. 54. Of the amount restricted, \$1,791,898 is restricted for court corrections, \$1,355,308 is restricted for roads and bridges, \$597,063 is restricted for human services, \$86,821 is restricted for community development, \$1,314,856 is restricted for public safety, \$23,419,792 is restricted for developmental disabilities, \$1,185,232 is restricted for health, \$56,923 is restricted for mental health, \$6,545,511 is restricted for children services, \$309,656 is restricted for debt service, \$1,546,675 is restricted for capital outlay, and \$2,698,251 is restricted for other purposes.

The General Fund is the primary operating fund of the County. At the end of 2013, unassigned fund balance was \$6,934,378 while total fund balance was \$12,597,183. 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 28 percent of total General Fund expenditures, while total fund balance represents 50 percent of that same amount. The fund balance increased from 2012 by \$1,264,960. The General Fund experienced increases in sales tax and intergovernmental revenue. The General Fund also realized an overall increase in expenditures in the amount of \$933,528. However, expenditures remained below revenues.

At the end of 2013, the Public Assistance Special Revenue Fund had a deficit fund balance in the amount of \$23,400, in comparison to a fund balance of \$183,700 at the end of 2012. The overall decrease in the fund balance is due to a decrease in amounts received for charges for services.

The fund balance of the Starlight School Levy Special Revenue Fund at December 31, 2013 was \$23,483,207, an increase of \$2,575,359. The overall increase was due to the cumulative effect of expenditures continuing to be significantly below revenues for the last several years.

The fund balance of the Children Services Levy Special Revenue Fund at December 31, 2013 was \$6,413,210, a decrease of \$95,205 from 2012. Expenditures have increased from the prior year slightly faster than the offsetting revenues, however this program continues to maintain an adequate carryover balance into the next year.

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, 2013, net position for the County's enterprise funds was \$51,440,780. Of that total, \$6,395,391 represents unrestricted net position that is available for spending at the County's discretion.

Muskingum County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2013 Unaudited

As of December 31, 2013, unrestricted net position in the self-insurance programs was \$2,626,040 which represents an accumulation of resources to pay future claims and payables in accordance with generally accepted accounting principles.

General Fund Budgetary Highlights

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

For the General Fund, there were immaterial changes from the original budget to the final budget for revenues and expenditures. Permissive sales taxes receipts were \$2,954,864 higher than estimated. Actual transfers out were less than final budgeted amounts by \$4,260,003 and estimated transfers in were over actual transfers in by \$2,293,509 due to fewer transfers being made than originally anticipated. Legislative and executive actual expenditures were lower than final budgeted amounts by \$1,190,274 because the County anticipated making more capital outlay expenditures during the year than what actually occurred. The County was conservative in this budget due to the uncertainty of the economy.

Capital Assets and Debt Administration

Capital Assets - The County's capital assets for governmental and business-type activities as of December 31, 2013, were \$173,268,007 (net of accumulated depreciation). This includes land, land improvements, construction in progress, buildings, machinery, equipment, furniture and fixtures, vehicles, and infrastructure. Total capital assets decreased in the amount of \$35,691. This decrease is the result of current year depreciation exceeding current year capitalizations. For business-type activities, major capital asset additions during 2013 included additional work relating to various sanitary sewer and waterline extension projects throughout the County. Table 4 provides a comparison of capital assets as of the end of 2012 and 2013. In addition, Note 10 (Capital Assets) provides capital asset activity during 2013.

Table 4
Capital Assets
(Net of Depreciation)

	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
Land	\$6,648,068	\$6,676,894	\$204,800	\$199,100	\$6,852,868	\$6,875,994
Land Improvements	33,841,712	33,951,070	0	0	33,841,712	33,951,070
Construction in Progress	32,920	32,920	663,411	1,126,453	696,331	1,159,373
Buildings	29,868,589	30,379,180	423,992	387,887	30,292,581	30,767,067
Machinery, Equipment, Furniture and Fixtures	1,140,173	1,171,860	388,630	360,359	1,528,803	1,532,219
Vehicles	1,586,453	1,627,092	123,748	46,331	1,710,201	1,673,423
Infrastructure	27,503,565	27,590,259	70,841,946	69,754,293	98,345,511	97,344,552
Total Capital Assets	<u>\$100,621,480</u>	<u>\$101,429,275</u>	<u>\$72,646,527</u>	<u>\$71,874,423</u>	<u>\$173,268,007</u>	<u>\$173,303,698</u>

Muskingum County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2013 Unaudited

Long-Term Debt - As of December 31, 2013, the County had total debt outstanding in the amount of \$43,485,301, \$15,365,915 in governmental activities and \$28,119,386 in business-type activities. Table 5 outlines the long-term debt held by the County during 2013 and 2012.

Table 5
Long-Term Debt

	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
General Obligation Bonds	\$9,490,251	\$10,463,165	\$16,189,387	\$17,006,598	\$25,679,638	\$27,469,763
Special Assessment Debt	481,364	565,315	0	0	481,364	565,315
OWDA Loans	0	0	11,929,999	11,225,303	11,929,999	11,225,303
Contracts Payable	4,918,502	5,587,831	0	0	4,918,502	5,587,831
Capital Leases	475,798	609,653	0	0	475,798	609,653
Total Long-Term Debt	<u>\$15,365,915</u>	<u>\$17,225,964</u>	<u>\$28,119,386</u>	<u>\$28,231,901</u>	<u>\$43,485,301</u>	<u>\$45,457,865</u>

In addition to the above debt, the County's long-term obligations include compensated absences and claims payable. Additional information on the County's long-term debt can be found in Note 17 of this report. The County's total unvoted legal debt margin at December 31, 2013, is \$10,645,682.

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

Economic Factors

The average unemployment rate for the County in 2013 was 9.7 percent, which is unchanged from 2012. This rate exceeds the State's average rate for 2013 of 7.1 percent and the average 2013 national rate of 6.7 percent.

The County's \$1.626 billion tax base has decreased from the prior year. This is attributable to a decrease of a major gas transmission line's assessed value pursuant to the resolution of a claim filed with the Ohio Department of Taxation. This decrease represents 2.5 percent of the assessed valuation from the prior year and supports the real property values within the County have remained steady and near the all-time high of the prior year.

The various economic factors were considered in the preparation of the County's 2013 budget, and will be considered in the preparation of future budgets. Appropriate measures will be taken to ensure spending is within available resources.

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

Requests for Information

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

Muskingum County, Ohio
Statement of Net Position
December 31, 2013

	Primary Government			Component Units		
	Governmental Activities	Business - Type Activities	Total	Transportation Improvement District	Land Bank	Muskingum Starlight Industries, Inc.
Assets						
Equity in Pooled Cash and Cash Equivalents	\$49,806,935	\$8,340,864	\$58,147,799	\$9,193	\$0	\$0
Cash and Cash Equivalents in Segregated Accounts	1,678	0	1,678	0	0	0
Cash and Cash Equivalents with Fiscal Agents	2,716,892	0	2,716,892	0	0	0
Cash and Cash Equivalents	0	0	0	0	15,444	290,634
Investments	0	0	0	0	0	88,218
Prepaid Items	341,147	22,747	363,894	0	0	772
Materials and Supplies Inventory	616,630	2,274	618,904	0	0	36,058
Inventory Held for Resale	0	0	0	0	29,190	0
Permissive Motor Vehicle License Tax Receivable	35,345	0	35,345	0	0	0
Permissive Sales Taxes Receivable	4,529,241	0	4,529,241	0	0	0
Accounts Receivable	458,247	3,687,977	4,146,224	0	0	44,038
Due from Component Unit	133,874	0	133,874	0	0	0
Intergovernmental Receivable	8,553,545	0	8,553,545	0	133,874	0
Accrued Interest Receivable	54,628	0	54,628	0	0	0
Interest Receivable	0	0	0	50,340	0	0
Internal Balances	5,083,204	(5,083,204)	0	0	0	0
Property Taxes Receivable	16,930,368	0	16,930,368	0	0	0
Loans Receivable	233,229	0	233,229	0	0	0
Special Assessments Receivable	285,286	0	285,286	0	0	0
Due from Primary Government	0	0	0	0	0	22,815
Contracts Receivable from Primary Government	0	0	0	4,918,502	0	0
Payments in Lieu of Taxes Receivable	348,984	0	348,984	0	0	0
Non-Depreciable Capital Assets	40,522,700	868,211	41,390,911	0	0	0
Depreciable Capital Assets, Net	60,098,780	71,778,316	131,877,096	0	0	21,996
Total Assets	190,750,713	79,617,185	270,367,898	4,978,035	178,508	504,531
Deferred Outflows of Resources						
Deferred Charge on Refunding	306,895	520,721	827,616	0	0	0
Liabilities						
Matured Compensated Absences Payable	7,363	0	7,363	0	0	0
Accrued Wages and Benefits	1,292,886	35,941	1,328,827	0	0	4,525
Accounts Payable	1,097,653	75,077	1,172,730	144	0	16,920
Contracts Payable	2,481	13,316	15,797	0	0	0
Intergovernmental Payable	965,505	252,085	1,217,590	0	0	33
Custodial Payables	0	0	0	0	0	269,288
Accrued Interest Payable	28,190	45,117	73,307	50,340	0	0
Claims Payable	1,089,990	0	1,089,990	0	0	0
Due to Component Unit	22,815	0	22,815	0	0	0
Due to Primary Government	0	0	0	0	133,874	0
Customer Deposits Payable	0	40,128	40,128	0	0	0
Long-Term Liabilities:						
Due Within One Year	3,771,660	1,520,141	5,291,801	691,259	0	0
Due In More Than One Year	15,242,651	26,715,321	41,957,972	4,227,243	0	8,532
Total Liabilities	23,521,194	28,697,126	52,218,320	4,968,986	133,874	299,298
Deferred Inflows of Resources						
Property Taxes	14,606,781	0	14,606,781	0	0	0
Net Position						
Net Investment in Capital Assets	86,771,393	45,045,389	131,816,782	0	0	13,464
Restricted for:						
Capital Projects	1,766,637	0	1,766,637	0	0	0
Debt Service	72,819	0	72,819	0	0	0
Road and Bridge Projects	3,404,962	0	3,404,962	0	0	0
Starlight School Program	25,576,661	0	25,576,661	0	0	0
Children Services Program	7,359,753	0	7,359,753	0	0	0
Public Assistance Program	255,179	0	255,179	0	0	0
Tuberculosis Clinic Program	1,414,526	0	1,414,526	0	0	0
Court Corrections	1,779,065	0	1,779,065	0	0	0
Real Estate Assessment	1,728,011	0	1,728,011	0	0	0
Mental Health Program	296,328	0	296,328	0	0	0
Other Purposes	4,022,007	0	4,022,007	0	0	269,288
Unrestricted (Deficit)	18,482,292	6,395,391	24,877,683	9,049	44,634	(77,519)
Total Net Position	\$152,929,633	\$51,440,780	\$204,370,413	\$9,049	\$44,634	\$205,233

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Activities
For the Year Ended December 31, 2013

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
General Government:				
Legislative and Executive	\$9,528,192	\$4,125,933	\$10,235	\$0
Judicial	6,784,134	1,128,298	389,577	0
Public Safety	11,652,808	2,207,981	1,260,395	0
Public Works	7,570,726	219,700	5,443,736	2,244,457
Public Works - Intergovernmental	391,595	478,052	0	0
Health	1,288,009	517,329	225,214	0
Health - Intergovernmental	1,275,657	0	198,510	0
Human Services	27,078,645	2,444,168	16,873,385	0
Interest and Fiscal Charges	383,780	0	0	0
<i>Total Governmental Activities</i>	<u>65,953,546</u>	<u>11,121,461</u>	<u>24,401,052</u>	<u>2,244,457</u>
Business-Type Activities:				
Sewer	4,304,749	3,826,693	0	108,294
Water	4,058,230	3,856,728	0	211,923
<i>Total Business-Type Activities</i>	<u>8,362,979</u>	<u>7,683,421</u>	<u>0</u>	<u>320,217</u>
<i>Total Primary Government</i>	<u>\$74,316,525</u>	<u>\$18,804,882</u>	<u>\$24,401,052</u>	<u>\$2,564,674</u>
Component Units:				
Transportation Improvement District	\$178,832	\$169,360	\$0	\$5,403
Land Bank	99,710	0	141,844	0
Muskingum Starlight Industries, Inc.	939,886	501,888	216	0
<i>Total Component Units</i>	<u>\$1,218,428</u>	<u>\$671,248</u>	<u>\$142,060</u>	<u>\$5,403</u>

General Revenues

Property Taxes Levied for:

General Purposes

Public Safety - Sheriff Levy

Health - Tuberculosis

Health - Mental Health

Human Services - Senior Citizens

Human Services - Starlight School

Human Services - Children Services

Sales Taxes Levied for General Purposes

Grants and Entitlements not Restricted to Specific Programs

Investment Earnings

Payments in Lieu of Taxes

Miscellaneous

In-Kind Contribution

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position Beginning of Year

Net Position End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and
Change in Net Position

Primary Government			Component Units		
Governmental Activities	Business - Type Activities	Total	Transportation Improvement District	Land Bank	Muskingum Starlight Industries, Inc.
(\$5,392,024)	\$0	(\$5,392,024)	\$0	\$0	\$0
(5,266,259)	0	(5,266,259)	0	0	0
(8,184,432)	0	(8,184,432)	0	0	0
337,167	0	337,167	0	0	0
86,457	0	86,457	0	0	0
(545,466)	0	(545,466)	0	0	0
(1,077,147)	0	(1,077,147)	0	0	0
(7,761,092)	0	(7,761,092)	0	0	0
(383,780)	0	(383,780)	0	0	0
(28,186,576)	0	(28,186,576)	0	0	0
0	(369,762)	(369,762)	0	0	0
0	10,421	10,421	0	0	0
0	(359,341)	(359,341)	0	0	0
(28,186,576)	(359,341)	(28,545,917)	0	0	0
0	0	0	(4,069)	0	0
0	0	0	0	42,134	0
0	0	0	0	0	(437,782)
0	0	0	(4,069)	42,134	(437,782)
2,981,461	0	2,981,461	0	0	0
408,856	0	408,856	0	0	0
517,309	0	517,309	0	0	0
1,018,862	0	1,018,862	0	0	0
616,521	0	616,521	0	0	0
5,737,475	0	5,737,475	0	0	0
2,586,552	0	2,586,552	0	0	0
17,293,349	0	17,293,349	0	0	0
2,452,774	0	2,452,774	0	0	0
278,722	0	278,722	0	0	17,205
328,211	0	328,211	0	0	0
695,375	111,040	806,415	0	0	1,652
0	0	0	0	0	395,256
34,915,467	111,040	35,026,507	0	0	414,113
28,665	(28,665)	0	0	0	0
34,944,132	82,375	35,026,507	0	0	414,113
6,757,556	(276,966)	6,480,590	(4,069)	42,134	(23,669)
146,172,077	51,717,746	197,889,823	13,118	2,500	228,902
\$152,929,633	\$51,440,780	\$204,370,413	\$9,049	\$44,634	\$205,233

Muskingum County, Ohio
Balance Sheet
Governmental Funds
December 31, 2013

	General	Public Assistance	Starlight School Levy	Children Services Levy
Assets				
Equity in Pooled Cash and Cash Equivalents	\$11,754,943	\$347,059	\$15,792,692	\$6,757,693
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Cash and Cash Equivalents with Fiscal Agents	0	0	2,716,892	0
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	46,648	0	0	0
Receivables:				
Property Taxes	3,620,220	0	7,304,001	3,026,159
Payments in Lieu of Taxes	104,499	0	20,540	8,216
Permissive Sales Taxes	4,529,241	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Accounts	355,126	0	0	98
Accrued Interest	54,628	0	0	0
Intergovernmental	1,359,683	528,281	1,858,206	1,173,436
Interfund	525,178	32,819	4,950,700	29,846
Special Assessments	0	0	0	0
Loans	0	0	0	0
Due from Component Unit	0	0	0	0
Materials and Supplies Inventory	144,197	12,151	35,057	23,761
Prepaid Items	202,989	29,226	28,358	8,507
<i>Total Assets</i>	<u>\$22,697,352</u>	<u>\$949,536</u>	<u>\$32,706,446</u>	<u>\$11,027,716</u>
Liabilities				
Accounts Payable	\$568,853	\$21,590	\$25,662	\$170,184
Accrued Wages and Benefits	538,050	144,188	171,217	137,725
Contracts Payable	0	0	0	0
Matured Compensated Absences Payable	7,165	0	0	198
Interfund Payable	225,856	98,535	59,198	115,362
Intergovernmental Payable	211,239	160,023	85,343	62,889
Due to Component Unit	2,425	0	20,390	0
<i>Total Liabilities</i>	<u>1,553,588</u>	<u>424,336</u>	<u>361,810</u>	<u>486,358</u>
Deferred Inflows of Resources				
Property Taxes	3,113,934	0	6,345,012	2,591,515
Unavailable Revenue	5,432,647	548,600	2,516,417	1,536,633
<i>Total Deferred Inflows of Resources</i>	<u>8,546,581</u>	<u>548,600</u>	<u>8,861,429</u>	<u>4,128,148</u>
Fund Balances				
Nonspendable	393,834	41,377	63,415	32,268
Restricted	0	0	23,419,792	6,380,942
Assigned	5,268,971	0	0	0
Unassigned (Deficit)	6,934,378	(64,777)	0	0
<i>Total Fund Balances (Deficit)</i>	<u>12,597,183</u>	<u>(23,400)</u>	<u>23,483,207</u>	<u>6,413,210</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$22,697,352</u>	<u>\$949,536</u>	<u>\$32,706,446</u>	<u>\$11,027,716</u>

See accompanying notes to the basic financial statements

Other Governmental Funds	Total Governmental Funds
\$11,197,661	\$45,850,048
1,678	1,678
0	2,716,892
50,000	96,648
2,979,988	16,930,368
215,729	348,984
0	4,529,241
35,345	35,345
54,316	409,540
0	54,628
3,631,303	8,550,909
0	5,538,543
285,286	285,286
233,229	233,229
133,874	133,874
401,464	616,630
72,067	341,147
<u>\$19,291,940</u>	<u>\$86,672,990</u>
\$311,364	\$1,097,653
301,706	1,292,886
2,481	2,481
0	7,363
404,210	903,161
83,505	602,999
0	22,815
<u>1,103,266</u>	<u>3,929,358</u>
2,556,320	14,606,781
<u>4,189,213</u>	<u>14,223,510</u>
<u>6,745,533</u>	<u>28,830,291</u>
473,531	1,004,425
11,107,252	40,907,986
0	5,268,971
<u>(137,642)</u>	<u>6,731,959</u>
<u>11,443,141</u>	<u>53,913,341</u>
<u>\$19,291,940</u>	<u>\$86,672,990</u>

Muskingum County, Ohio
Reconciliation of Total Governmental Fund Balances to
Net Position of Governmental Activities
December 31, 2013

Total Governmental Fund Balances	\$53,913,341
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	100,621,480
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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	2,323,587	
Payments in Lieu of Taxes	348,984	
Permissive Sales Taxes	3,231,737	
Special Assessments	285,286	
Intergovernmental	4,495,545	
Interest	26,647	
Accounts	3,511,724	
Total	14,223,510	

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

Net Position	2,626,040	
Workers' Compensation Claims Payable	280,868	
Total	2,906,908	

Deferred outflows of resources represent deferred charges on refundings which do not provide current financial resources and therefore are not reported in the funds.	306,895
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In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(28,190)
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Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:

General Obligation Bonds	(9,490,251)	
Special Assessments Bonds	(481,364)	
Compensated Absences	(3,367,528)	
Workers' Compensation Claims Payable	(280,868)	
Long-Term Contracts Payable	(4,918,502)	
Capital Leases	(475,798)	
Total	(19,014,311)	

Net Position of Governmental Activities	\$152,929,633
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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, 2013

	General	Public Assistance	Starlight School Levy	Children Services Levy
Revenues				
Property Taxes	\$3,086,971	\$0	\$5,978,385	\$2,672,627
Special Assessments	0	0	0	0
Permissive Sales Taxes	17,153,129	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	4,200,285	716,370	38,685	1,262,859
Licenses and Permits	548,394	0	0	0
Fines and Forfeitures	377,952	0	0	0
Intergovernmental	2,744,349	6,987,642	4,248,302	2,629,473
Interest	294,105	0	259	0
Payments in Lieu of Taxes	104,492	0	20,523	8,209
Rent	403,823	0	0	0
Contributions and Donations	0	0	15,485	9,779
Other	470,164	37,748	44,649	18,564
<i>Total Revenues</i>	<u>29,383,664</u>	<u>7,741,760</u>	<u>10,346,288</u>	<u>6,601,511</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	7,568,387	0	0	0
Judicial	6,455,936	0	0	0
Public Safety	9,210,816	0	0	0
Public Works	130,666	0	0	0
Health	402,702	0	0	0
Human Services	699,499	8,377,231	7,770,929	6,696,716
Capital Outlay	151,004	0	0	0
Intergovernmental	394,895	0	0	0
Debt Service:				
Principal Retirement	130,286	2,801	0	0
Current Refunding Principal	0	0	0	0
Interest and Fiscal Charges	7,251	2,611	0	0
Issuance Costs	0	0	0	0
<i>Total Expenditures</i>	<u>25,151,442</u>	<u>8,382,643</u>	<u>7,770,929</u>	<u>6,696,716</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>4,232,222</u>	<u>(640,883)</u>	<u>2,575,359</u>	<u>(95,205)</u>
Other Financing Sources (Use)				
Refunding Bonds Issued	0	0	0	0
General Obligation Bonds Issued	0	0	0	0
Premium on Refunding Bonds Issued	0	0	0	0
Proceeds from the Sale of Capital Assets	47,825	0	0	0
Inception of a Capital Lease	151,004	0	0	0
Transfers In	36,000	433,783	0	0
Transfers Out	(3,202,091)	0	0	0
<i>Total Other Financing Sources (Use)</i>	<u>(2,967,262)</u>	<u>433,783</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>1,264,960</u>	<u>(207,100)</u>	<u>2,575,359</u>	<u>(95,205)</u>
Fund Balances at Beginning of Year	<u>11,332,223</u>	<u>183,700</u>	<u>20,907,848</u>	<u>6,508,415</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u>\$12,597,183</u>	<u>(\$23,400)</u>	<u>\$23,483,207</u>	<u>\$6,413,210</u>

See accompanying notes to the basic financial statements

Other Governmental Funds	Total Governmental Funds
\$2,663,877	\$14,401,860
26,752	26,752
0	17,153,129
478,052	478,052
2,365,669	8,583,868
211,181	759,575
415,927	793,879
11,527,667	28,137,433
15,804	310,168
178,332	311,556
201,398	605,221
21,070	46,334
125,417	696,542
<u>18,231,146</u>	<u>72,304,369</u>

942,724	8,511,111
356,504	6,812,440
2,319,852	11,530,668
8,883,535	9,014,201
839,726	1,242,428
3,876,434	27,420,809
198,633	349,637
1,272,357	1,667,252
1,392,922	1,526,009
47,000	47,000
367,528	377,390
711	711
<u>20,497,926</u>	<u>68,499,656</u>

<u>(2,266,780)</u>	<u>3,804,713</u>
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46,600	46,600
200,000	200,000
1,173	1,173
0	47,825
0	151,004
3,062,772	3,532,555
(601,799)	(3,803,890)
<u>2,708,746</u>	<u>175,267</u>

441,966	3,979,980
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<u>11,001,175</u>	<u>49,933,361</u>
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<u>\$11,443,141</u>	<u>\$53,913,341</u>
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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, 2013

Net Change in Fund Balances - Governmental Funds \$3,979,980

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

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

Capital Asset Additions - Capital Outlay	3,637,733	
Current Year Depreciation	(3,356,971)	280,762

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

Proceeds from Sale of Capital Assets	(47,825)	
Loss on Disposal of Assets	(1,040,732)	(1,088,557)

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

Delinquent Property Taxes	(534,824)	
Special Assessments	(26,752)	
Permissive Sales Taxes	140,220	
Payments in Lieu of Taxes	16,655	
Charges for Services	(57,109)	
Fines and Forfeitures	(10,443)	
Intergovernmental	859,083	
Interest	(29,974)	
Rent	(31,582)	
Other	(10,254)	315,020

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

General Obligation Bonds	1,157,000	
Special Assessment Bonds - principal	84,150	
Special Assessment Bonds - current refunding	47,000	
Capital Leases	284,859	1,573,009

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	1,288	
Amortization of deferred amount on refunding	(24,166)	
Amortization of bond premium	16,488	(6,390)

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

Proceeds of General Obligation Refunding Bonds	(46,600)	
Proceeds of General Obligation Bonds	(200,000)	
Bond Premium	(1,173)	(247,773)

Inception of a capital lease is reported as an other financing source in the governmental funds, but the inception increases long-term liabilities on the statement of net position. (151,004)

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	(155,481)	
Long-Term Contracts Payable	669,329	513,848

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

1,588,661

Change in Net Position of Governmental Activities

\$6,757,556

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, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$3,023,000	\$3,043,000	\$3,104,784	\$61,784
Permissive Sales Taxes	14,264,370	14,264,370	17,219,234	2,954,864
Charges for Services	3,724,473	3,851,609	4,210,271	358,662
Licenses and Permits	340,000	339,700	546,245	206,545
Fines and Forfeitures	344,800	340,800	380,689	39,889
Intergovernmental	2,277,110	2,358,874	2,724,461	365,587
Interest	550,850	550,850	557,956	7,106
Payments in Lieu of Taxes	110,000	110,000	104,492	(5,508)
Rent	315,127	315,127	340,823	25,696
Other	260,900	520,906	472,961	(47,945)
<i>Total Revenues</i>	<u>25,210,630</u>	<u>25,695,236</u>	<u>29,661,916</u>	<u>3,966,680</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	8,795,445	8,745,019	7,554,745	1,190,274
Judicial	6,324,072	6,664,965	6,515,233	149,732
Public Safety	9,124,535	9,593,209	9,463,837	129,372
Public Works	136,235	136,611	136,211	400
Health	435,599	435,599	402,702	32,897
Human Services	1,197,651	882,981	823,810	59,171
Intergovernmental	695,032	766,032	394,895	371,137
Debt Service:				
Principal Retirement	130,286	130,286	130,286	0
Interest and Fiscal Charges	7,251	7,251	7,251	0
<i>Total Expenditures</i>	<u>26,846,106</u>	<u>27,361,953</u>	<u>25,428,970</u>	<u>1,932,983</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,635,476)</u>	<u>(1,666,717)</u>	<u>4,232,946</u>	<u>5,899,663</u>
Other Financing Sources (Uses)				
Proceeds from the Sale of Capital Assets	7,500	28,287	47,825	19,538
Advances In	0	0	854,820	854,820
Advances Out	0	0	(909,191)	(909,191)
Transfers In	304,000	2,329,509	36,000	(2,293,509)
Transfers Out	(3,128,413)	(7,457,155)	(3,197,152)	4,260,003
<i>Total Other Financing Sources (Uses)</i>	<u>(2,816,913)</u>	<u>(5,099,359)</u>	<u>(3,167,698)</u>	<u>1,931,661</u>
<i>Net Change in Fund Balance</i>	<u>(4,452,389)</u>	<u>(6,766,076)</u>	<u>1,065,248</u>	<u>7,831,324</u>
Fund Balance at Beginning of Year	9,947,090	9,947,090	9,947,090	0
Prior Year Encumbrances Appropriated	<u>377,022</u>	<u>377,022</u>	<u>377,022</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$5,871,723</u></u>	<u><u>\$3,558,036</u></u>	<u><u>\$11,389,360</u></u>	<u><u>\$7,831,324</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
Public Assistance Fund
For the Year Ended December 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$447,538	\$716,370	\$716,370	\$0
Intergovernmental	6,120,000	7,256,978	6,962,843	(294,135)
Other	0	39,685	40,454	769
<i>Total Revenues</i>	<u>6,567,538</u>	<u>8,013,033</u>	<u>7,719,667</u>	<u>(293,366)</u>
Expenditures				
Current:				
Human Services	6,997,740	8,967,011	8,856,711	110,300
Debt Service:				
Principal Retirement	2,801	2,801	2,801	0
Interest and Fiscal Charges	2,611	2,611	2,611	0
<i>Total Expenditures</i>	<u>7,003,152</u>	<u>8,972,423</u>	<u>8,862,123</u>	<u>110,300</u>
<i>Excess of Revenues Under Expenditures</i>	(435,614)	(959,390)	(1,142,456)	(183,066)
Other Financing Source				
Transfers In	<u>310,000</u>	<u>433,783</u>	<u>433,783</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(125,614)	(525,607)	(708,673)	(183,066)
Fund Balance at Beginning of Year	519,729	519,729	519,729	0
Prior Year Encumbrances Appropriated	<u>125,614</u>	<u>125,614</u>	<u>125,614</u>	<u>0</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$519,729</u>	<u>\$119,736</u>	<u>(\$63,330)</u>	<u>(\$183,066)</u>

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Starlight School Levy Fund
For the Year Ended December 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$5,358,179	\$5,358,179	\$6,019,809	\$661,630
Charges for Services	35,400	35,400	38,685	3,285
Intergovernmental	3,289,685	3,353,306	4,041,990	688,684
Interest	0	0	259	259
Payments in Lieu of Taxes	36,050	36,050	20,523	(15,527)
Contributions and Donations	15,000	15,000	16,645	1,645
Other	10,000	11,500	44,649	33,149
<i>Total Revenues</i>	<u>8,744,314</u>	<u>8,809,435</u>	<u>10,182,560</u>	<u>1,373,125</u>
Expenditures				
Current:				
Human Services	<u>10,425,270</u>	<u>10,603,145</u>	<u>7,972,221</u>	<u>2,630,924</u>
<i>Net Change in Fund Balance</i>	(1,680,956)	(1,793,710)	2,210,339	4,004,049
Fund Balance at Beginning of Year	20,660,048	20,660,048	20,660,048	0
Prior Year Encumbrances Appropriated	<u>138,027</u>	<u>138,027</u>	<u>138,027</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$19,117,119</u>	<u>\$19,004,365</u>	<u>\$23,008,414</u>	<u>\$4,004,049</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, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$2,289,146	\$2,289,146	\$2,689,197	\$400,051
Charges for Services	944,200	944,200	1,228,513	284,313
Intergovernmental	1,825,252	1,825,252	2,574,640	749,388
Payments in Lieu of Taxes	12,000	12,000	8,209	(3,791)
Contributions and Donations	500	6,642	9,779	3,137
Other	15,000	15,000	18,400	3,400
<i>Total Revenues</i>	<u>5,086,098</u>	<u>5,092,240</u>	<u>6,528,738</u>	<u>1,436,498</u>
Expenditures				
Current:				
Human Services	<u>8,825,378</u>	<u>8,838,904</u>	<u>6,964,132</u>	<u>1,874,772</u>
<i>Net Change in Fund Balance</i>	(3,739,280)	(3,746,664)	(435,394)	3,311,270
Fund Balance at Beginning of Year	6,502,459	6,502,459	6,502,459	0
Prior Year Encumbrances Appropriated	<u>265,256</u>	<u>265,256</u>	<u>265,256</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$3,028,435</u></u>	<u><u>\$3,021,051</u></u>	<u><u>\$6,332,321</u></u>	<u><u>\$3,311,270</u></u>

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2013

	Business - Type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Sewer	Water	Total	
Assets				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents	\$5,125,157	\$3,175,579	\$8,300,736	\$3,860,239
Prepaid Items	2,792	19,955	22,747	0
Materials and Supplies Inventory	1,137	1,137	2,274	0
Receivables:				
Intergovernmental	0	0	0	2,636
Accounts	3,215,605	472,372	3,687,977	48,707
Interfund	2,281	1,801	4,082	447,822
<i>Total Current Assets</i>	<u>8,346,972</u>	<u>3,670,844</u>	<u>12,017,816</u>	<u>4,359,404</u>
Noncurrent Assets:				
Restricted Cash and Cash Equivalents	0	40,128	40,128	0
Non-Depreciable Capital Assets	448,337	419,874	868,211	0
Depreciable Capital Assets, Net	48,413,293	23,365,023	71,778,316	0
<i>Total Noncurrent Assets</i>	<u>48,861,630</u>	<u>23,825,025</u>	<u>72,686,655</u>	<u>0</u>
<i>Total Assets</i>	<u>57,208,602</u>	<u>27,495,869</u>	<u>84,704,471</u>	<u>4,359,404</u>
Deferred Outflows of Resources				
Deferred Charge on Refunding	106,093	414,628	520,721	0
Liabilities				
Current Liabilities:				
Accrued Wages and Benefits	10,253	25,688	35,941	0
Intergovernmental Payable	139,154	112,931	252,085	362,506
Accounts Payable	35,765	39,312	75,077	0
Contracts Payable	11,316	2,000	13,316	0
Accrued Interest Payable	34,221	10,896	45,117	0
Interfund Payable	5,012,537	74,749	5,087,286	0
Claims Payable - Health Benefits	0	0	0	1,089,990
Current Portion of Compensated Absences Payable	18,284	45,035	63,319	0
Current Portion of General Obligation Bonds Payable	633,100	416,400	1,049,500	0
Current Portion of OWDA Loans Payable	238,513	168,809	407,322	0
<i>Total Current Liabilities</i>	<u>6,133,143</u>	<u>895,820</u>	<u>7,028,963</u>	<u>1,452,496</u>
Long-Term Liabilities (Net of Current Portion):				
Customer Deposits Payable	0	40,128	40,128	0
Compensated Absences Payable	8,663	44,094	52,757	0
Claims Payable - Workers' Compensation	0	0	0	280,868
General Obligation Bonds Payable	10,038,735	5,101,152	15,139,887	0
OWDA Loans Payable	7,009,010	4,513,667	11,522,677	0
<i>Total Long-Term Liabilities</i>	<u>17,056,408</u>	<u>9,699,041</u>	<u>26,755,449</u>	<u>280,868</u>
<i>Total Liabilities</i>	<u>23,189,551</u>	<u>10,594,861</u>	<u>33,784,412</u>	<u>1,733,364</u>
Net Position				
Net Investment in Capital Assets	31,047,716	13,997,673	45,045,389	0
Unrestricted	3,077,428	3,317,963	6,395,391	2,626,040
<i>Total Net Position</i>	<u>\$34,125,144</u>	<u>\$17,315,636</u>	<u>\$51,440,780</u>	<u>\$2,626,040</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, 2013

	<u>Business - Type Activities - Enterprise Funds</u>			Governmental Activities - Internal Service Funds
	<u>Sewer</u>	<u>Water</u>	<u>Total</u>	
Operating Revenues				
Charges for Services	\$3,826,693	\$3,856,728	\$7,683,421	\$9,927,953
Other	14,055	63,222	77,277	9,087
<i>Total Operating Revenues</i>	<u>3,840,748</u>	<u>3,919,950</u>	<u>7,760,698</u>	<u>9,937,040</u>
Operating Expenses				
Personal Services	375,642	875,408	1,251,050	0
Contractual Services	1,596,519	1,278,281	2,874,800	1,992,747
Materials and Supplies	88,232	359,030	447,262	0
Claims	0	0	0	6,655,632
Depreciation	1,222,783	947,878	2,170,661	0
Amortization	130,099	0	130,099	0
Other	22,390	22,062	44,452	0
<i>Total Operating Expenses</i>	<u>3,435,665</u>	<u>3,482,659</u>	<u>6,918,324</u>	<u>8,648,379</u>
<i>Operating Income</i>	<u>405,083</u>	<u>437,291</u>	<u>842,374</u>	<u>1,288,661</u>
Non-Operating Revenue (Expenses)				
Other Non-Operating Revenues	0	33,763	33,763	0
Interest and Fiscal Charges	(838,334)	(419,431)	(1,257,765)	0
Loss on Disposal of Capital Assets	(30,750)	(156,140)	(186,890)	0
<i>Total Non-Operating Revenue (Expenses)</i>	<u>(869,084)</u>	<u>(541,808)</u>	<u>(1,410,892)</u>	<u>0</u>
<i>Income (Loss) Before Contributions and Transfers</i>	<u>(464,001)</u>	<u>(104,517)</u>	<u>(568,518)</u>	<u>1,288,661</u>
Capital Contributions from Grants	0	139,148	139,148	0
Capital Contributions from Customers	108,294	72,775	181,069	0
Transfers In	7,298	7,298	14,596	300,000
Transfers Out	(41,976)	(1,285)	(43,261)	0
<i>Change in Net Position</i>	<u>(390,385)</u>	<u>113,419</u>	<u>(276,966)</u>	<u>1,588,661</u>
Net Position Beginning of Year	<u>34,515,529</u>	<u>17,202,217</u>	<u>51,717,746</u>	<u>1,037,379</u>
<i>Net Position End of Year</i>	<u><u>\$34,125,144</u></u>	<u><u>\$17,315,636</u></u>	<u><u>\$51,440,780</u></u>	<u><u>\$2,626,040</u></u>

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2013

	<u>Business - Type Activities - Enterprise Funds</u>			Governmental Activities - Internal Service Funds
	<u>Sewer</u>	<u>Water</u>	<u>Total</u>	
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$4,143,813	\$3,839,823	\$7,983,636	\$0
Cash Received from Transactions with Other Funds	0	0	0	10,201,253
Cash Received from Other Operating Revenues	14,055	63,222	77,277	9,087
Cash Payments for Employee Services and Benefits	(381,615)	(867,364)	(1,248,979)	0
Cash Payments for Goods and Services	(1,677,199)	(1,632,136)	(3,309,335)	(2,002,410)
Cash Payments for Claims	0	0	0	(6,519,619)
Cash Payments for Other Operating Expenses	(22,390)	(22,062)	(44,452)	0
Other Non-Operating Revenues	0	33,763	33,763	0
Utility Deposits Received	0	20,475	20,475	0
Utility Deposits Returned	0	(1,394)	(1,394)	0
Utility Deposits Applied	0	(13,531)	(13,531)	0
<i>Net Cash Provided by Operating Activities</i>	<u>2,076,664</u>	<u>1,420,796</u>	<u>3,497,460</u>	<u>1,688,311</u>
Cash Flows from Noncapital Financing Activities				
Advances Out	0	(10,000)	(10,000)	0
Transfers In	7,298	7,298	14,596	300,000
Transfers Out	(41,976)	(1,285)	(43,261)	0
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>(34,678)</u>	<u>(3,987)</u>	<u>(38,665)</u>	<u>300,000</u>
Cash Flows from Capital and Related Financing Activities				
Payment for Capital Acquisitions	(893,316)	(2,368,938)	(3,262,254)	0
Proceeds from Sale of Capital Assets	2,500	0	2,500	0
Refunding Bonds Issued	1,177,500	5,320,900	6,498,400	0
OWDA Loans Issued	0	1,666,016	1,666,016	0
Tap-In Fees	287,209	72,775	359,984	0
Capital Grants	19,413	502,660	522,073	0
Premium on Refunding Bonds Issued	30,162	112,476	142,638	0
Principal Paid on General Obligation Bonds	(616,000)	(314,000)	(930,000)	0
Current Refunding of General Obligation Bonds	(1,193,000)	(5,340,000)	(6,533,000)	0
Principal Paid on OWDA Loans	(252,410)	(708,910)	(961,320)	0
Principal Paid on Interfund Activity Notes	(149,300)	0	(149,300)	0
Interest and Fiscal Charges Paid on General Obligation Bonds	(451,923)	(245,887)	(697,810)	0
Interest and Fiscal Charges Paid on OWDA Loans	(245,863)	(61,616)	(307,479)	0
Interest and Fiscal Charges Paid on Interfund Activity Notes	(137,420)	0	(137,420)	0
Issuance Costs Paid on Refunding Bonds	(13,033)	(86,998)	(100,031)	0
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(2,435,481)</u>	<u>(1,451,522)</u>	<u>(3,887,003)</u>	<u>0</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	<u>(393,495)</u>	<u>(34,713)</u>	<u>(428,208)</u>	<u>1,988,311</u>
Cash and Cash Equivalents Beginning of Year	<u>5,518,652</u>	<u>3,250,420</u>	<u>8,769,072</u>	<u>1,871,928</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$5,125,157</u></u>	<u><u>\$3,215,707</u></u>	<u><u>\$8,340,864</u></u>	<u><u>\$3,860,239</u></u>

(continued)

Muskingum County, Ohio
Statement of Cash Flows
Proprietary Funds (Continued)
For the Year Ended December 31, 2013

	<u>Business - Type Activities - Enterprise Funds</u>			Governmental Activities - Internal Service Funds
	<u>Sewer</u>	<u>Water</u>	<u>Total</u>	
Reconciliation of Operating Income to Net Cash Provided by Operating Activities				
Operating Income	\$405,083	\$437,291	\$842,374	\$1,288,661
Adjustments:				
Other Non-Operating Revenues	0	33,763	33,763	0
Depreciation	1,222,783	947,878	2,170,661	0
Amortization	130,099	0	130,099	0
Changes in Assets and Liabilities:				
Increase in Prepaid Items	(2,193)	(1,998)	(4,191)	0
(Increase) Decrease in Materials and Supplies Inventory	(925)	449	(476)	0
Decrease in Intergovernmental Receivable	0	0	0	59,214
(Increase) Decrease in Accounts Receivable	314,646	(17,492)	297,154	16,164
Decrease in Interfund Receivable	2,474	587	3,061	276,035
Increase (Decrease) in Accrued Wages and Benefits	(1,562)	2,855	1,293	0
Increase (Decrease) in Intergovernmental Payable	31,969	63,378	95,347	(18,759)
Decrease in Accounts Payable	(9,778)	(24,023)	(33,801)	0
Increase (Decrease) in Contracts Payable	(10,275)	2,000	(8,275)	0
Decrease in Retainage Payable	0	(40,080)	(40,080)	0
Decrease in Interfund Payable	(6,317)	(1,656)	(7,973)	0
Increase in Claims Payable	0	0	0	66,996
Increase in Compensated Absences Payable	660	12,294	12,954	0
Increase in Customer Deposits Payable	0	5,550	5,550	0
<i>Net Cash Provided by Operating Activities</i>	<u>\$2,076,664</u>	<u>\$1,420,796</u>	<u>\$3,497,460</u>	<u>\$1,688,311</u>

Noncash Transactions:

During 2013, capital contributions from customers decreased \$178,915 in the Sewer Enterprise Fund due to a decrease in receivables for unbilled tap-in fees. The Sewer Enterprise Fund reflects a net decrease in capital contributions from grants of \$19,413 due to a decrease in intergovernmental receivables. The Water Enterprise Fund reflects a net decrease in capital contributions from grants in the amount of \$363,512 as a result of a decrease in intergovernmental receivables.

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2013

Assets

Equity in Pooled Cash and Cash Equivalents	\$17,506,028
Cash and Cash Equivalents in Segregated Accounts	1,202,484
Receivables:	
Permissive Motor Vehicle License Tax	3,868
Intergovernmental	6,515,346
Accounts	4,391,191
Property Taxes	72,323,530
Lodging Taxes	60,036
Payments in Lieu of Taxes	199,868

<i>Total Assets</i>	<u><u>\$102,202,351</u></u>
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Liabilities

Intergovernmental Payable	\$94,044,431
Deposits Held and Due to Others	153,664
Undistributed Monies	8,004,256

<i>Total Liabilities</i>	<u><u>\$102,202,351</u></u>
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See accompanying notes to the basic financial statements

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

NOTE 1 - REPORTING ENTITY

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

Reporting Entity

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

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

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

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

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

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

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

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

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

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

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

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

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

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

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

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

The County is associated with the County Risk Sharing Authority, Inc. (CORSA), a public entity pool. Additional information concerning this organization is presented in Note 22.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Basis of Presentation

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

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

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

B. Fund Accounting

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

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

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

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

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

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

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

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

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

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

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

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

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

C. Measurement Focus

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

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

D. Basis of Accounting

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

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

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, payments in lieu of taxes, grants, entitlements, and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the taxable sale takes place. Revenue from property taxes and payments in lieu of taxes is recognized in the year for which the taxes are levied (see Note 7). Revenue from grants, entitlements, and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales taxes (see Note 8), interest, federal and state grants and subsidies, state-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees, and rentals.

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2013, but which were levied to finance year 2014 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County unavailable revenue includes delinquent property taxes, payments in lieu of taxes, permissive sales taxes, special assessments, grants and entitlements, interest, and other miscellaneous accounts receivables. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

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

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

E. Budgetary Process

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

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

F. Cash and Cash Equivalents

Cash balances of the County's funds, except cash held by a trustee, fiscal agent, or held in segregated accounts, are pooled and invested in short-term investments in order to provide improved cash management. During 2013, investments were limited to non-participating investment contracts, certificates of deposit, and federal, state, and local agency securities. Except for non-participating contracts and certificates of deposit, investments are reported at fair value which is based on quoted market prices. Non-participating investment contracts and certificates of deposit are reported at cost or amortized cost. Investments of the cash management pool and investments with original maturities of three months or less at the time they are purchased by the County are presented on the financial statements as cash equivalents. Investments with an initial maturity of more than three months not purchased from the pool are reported as investments. The County has segregated bank accounts for monies held separate from the County's central bank accounts. These bank accounts are presented on the financial statements as "Cash and Cash Equivalents in Segregated Accounts" since they are not required to be deposited into the County Treasury. The County has amounts presented on the financial statements as "Cash and Cash Equivalents with Fiscal Agents" which represents money held by a jointly governed organization (see Note 6).

Interest revenue is distributed to the funds according to the Muskingum County Prosecutor's interpretation of Ohio constitutional and statutory requirements. During 2013, interest was distributed to the General Fund and certain special revenue funds. Interest revenue credited to the General Fund during 2013 amounted to \$294,105, which includes \$245,463 assigned from other County funds.

G. Restricted Assets

The Governmental Balance Sheet is showing restricted cash and cash equivalents for unclaimed monies not available for appropriation and for the guarantee of a component unit loan repayment because its use is limited by applicable debt agreements. 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.

H. Receivables and Payables

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

I. Inventory of Supplies

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

J. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2013, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

K. Interfund Balances

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

L. Capital Assets

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

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

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

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

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

M. Compensated Absences

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable the County will compensate the employees for the benefits through paid time off or some other means. The County records a liability for accumulated unused vacation time when earned for all employees with more than one year of service.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

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

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

N. Accrued Liabilities and Long-Term Obligations

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

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

O. Bond Premiums and Discounts

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

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

P. Deferred Charge on Refunding

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

Q. Capital Contributions

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

R. Fund Balance

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

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

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

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

Assigned Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. These amounts are assigned by the County Commissioners. In the General Fund, assigned amounts represent intended uses established by the County Commissioners or a County official delegated that authority by resolution or by State Statute. State statute authorizes the County Auditor to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. The County Commissioners assigned fund balance to cover a gap between estimated revenue and appropriations in 2014's appropriated budget.

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

S. Internal Activity

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

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

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

T. Net Position

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

U. Operating Revenues and Expenses

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

V. Estimates

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

NOTE 3 - CHANGE IN ACCOUNTING PRINCIPLE

For 2013, the County has implemented Governmental Accounting Standard Board (GASB) Statement No. 61, "The Financial Reporting Entity: Omnibus". GASB Statement No. 61 modifies existing requirements for the assessment of potential component units in determining what should be included in the financial reporting entity and financial reporting entity display and disclosure requirements. The implementation of this Statement did not result in any change in the County's financial statements.

NOTE 4 - BUDGETARY BASIS OF ACCOUNTING

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

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

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

Net Change in Fund Balances General and Major Special Revenue Funds

	General	Public Assistance	Starlight School Levy	Children Services Levy
GAAP Basis	\$1,264,960	(\$207,100)	\$2,575,359	(\$95,205)
Net Adjustment for Revenue Accruals	(142,674)	(29,931)	(205,152)	(89,343)
Beginning of the Year:				
Unrecorded Cash	81,338	7,838	0	0
Unreported Interest	93,597	0	0	0
Agency Fund Cash Allocation	140,196	0	326,037	130,415
Prepaid Items	219,972	18,823	16,785	322
End of the Year:				
Unrecorded Cash	(79,674)	0	0	0
Unreported Interest	156,848	0	0	0
Agency Fund Cash Allocation	(122,383)	0	(284,613)	(113,845)
Prepaid Items	(202,989)	(29,226)	(28,358)	(8,507)
Net Adjustment for Expenditure Accruals	72,511	(58,688)	(22,462)	52,296
Transfers Out	4,939	0	0	0
Advances In	854,820	0	0	0
Advances Out	(909,191)	0	0	0
Encumbrances	(367,022)	(410,389)	(167,257)	(311,527)
Budget Basis	<u>\$1,065,248</u>	<u>(\$708,673)</u>	<u>\$2,210,339</u>	<u>(\$435,394)</u>

NOTE 5 - ACCOUNTABILITY AND COMPLIANCE

A. Accountability

The following funds had deficit fund balances as of December 31, 2013:

Fund	Deficit Fund Balance
Public Assistance Special Revenue Fund	\$23,400
Moving Ohio Forward Special Revenue Fund	133,874

These deficits are the result of the recognition of payables in accordance with generally accepted accounting principles. 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, 2013

B. Legal Compliance

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

<u>Fund/Fund Type</u>	<u>Excess</u>
Highway Capital Project Fund	
Public Works	
Contractual Services	\$5,200

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

NOTE 6 - DEPOSITS AND INVESTMENTS

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

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

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the treasurer by the financial institution, or by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution.

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

1. United States Treasury Bills, Notes, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States, or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or securities entered into by any federal government agency or instrumentality, including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

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

Reverse repurchase agreements, investments in derivatives, and investments in stripped principal or interest obligations that are not issued or guaranteed by the United States, are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. Other than corporate notes, commercial paper, and bankers' acceptances, an investment must mature within five years from the date of settlement unless matched to a specific obligation or debt of the County.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

Investments must be purchased with the expectation that they will be held to maturity. Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

At December 31, 2013, the County's Starlight School Levy Special Revenue Fund had a cash balance of \$2,716,892 with MEORC, a jointly governed organization (see Note 20). The money is held by MEORC in a pooled account which is representative of numerous entities and therefore cannot be classified by risk under GASB Statement 40. Any risk associated with the cash and cash equivalents and investments for MEORC as a whole may be obtained from their audit report. To obtain financial information, write to the Mid East Ohio Regional Council, Cathy Henthorn, who serves as Director of Financial Operations, 1 Avalon Road, Mt. Vernon, Ohio 43050.

Cash on Hand

At year-end, the County had \$264,354 in undeposited cash on hand which is included on the financial statements of the County as part of "Equity in Pooled Cash and Cash Equivalents" and "Cash and Cash Equivalents in Segregated Accounts".

Deposits

Custodial Credit Risk Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year-end, \$20,158,089 of the County's bank balance of \$51,785,244 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

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

Investments

As of December 31, 2013, the County had the following investments. All investments are in an internal investment pool.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

	Fair Value	Maturity	Percent of Total Investments	Rating	Rating Agency
Federal Home Loan Mortgage Corporation Bonds	\$1,000,853	02/24/2016	3.86%	AA+	S&P
Federal National Mortgage Association Bonds	496,483	08/22/2017	1.92%	AA+	S&P
Federal Home Loan Bank Bonds State and Local Government Series Bonds	9,371,613	11/27/2015-01/30/2018	36.19%	AA+	S&P
	7,500	07/01/2014	0.03%	AAA	S&P
Federal Farm Credit Bank Bonds	15,020,370	09/22/2014-12/18/2017	58.00%	AA+	S&P
Total	<u>\$25,896,819</u>		<u>100.00%</u>		

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

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

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

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

NOTE 7 - PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2013 for real and public utility property taxes represents collections of 2012 taxes.

2013 real property taxes were levied after October 1, 2013, on the assessed value as of January 1, 2013, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2013 real property taxes are collected in and intended to finance 2014.

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. 2013 public utility property taxes which became a lien December 31, 2012, were levied after October 1, 2013, and are collected in 2014 with real property taxes.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

The full tax rate for all County operations for the year ended December 31, 2013, was \$11.55 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2013 property tax receipts were based are as follows:

Real Property	\$1,430,364,240
Public Utility Personal Property	195,997,680
Total Assessed Value	<u>\$1,626,361,920</u>

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through agency funds. The amount of the County's tax collections is accounted for within the applicable funds. Property taxes receivable represents real and public utility taxes and outstanding delinquencies which are measurable as of December 31, 2013, and for which there is an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2013 operations is offset to deferred inflows of resources - property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources - unavailable revenue.

NOTE 8 - PERMISSIVE SALES AND USE TAXES

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

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

NOTE 9 - RECEIVABLES

Receivables at December 31, 2013, consisted of taxes, payments in lieu of taxes, accrued interest, sales taxes, permissive motor vehicle license tax, accounts (billings for user charged services, including unbilled utility services and tap-in fees that the County is allowing property owners to pay over time), special assessments, interfund, loans, and intergovernmental receivables arising from grants, entitlements and shared revenues.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

A summary of the principal items of intergovernmental receivables follows:

<u>Governmental Activities</u>	<u>Amount</u>
Property Tax Allocations	\$928,038
Local Government Subsidies	339,120
Workers' Compensation Reimbursement	2,636
Casino Tax Revenue	526,095
Highway Traffic Safety Grant	3,029
Bulletproof Vest Grant	7,922
Felony Delinquent Care and Custody Grants	118,628
Juvenile IV-E Reimbursements	20,000
Homeland Security Grants	30,204
Highway Grants	29,962
Public Defender	162,264
Detention Reimbursements	15,958
Estate Taxes	5,430
MVL Distribution	1,357,355
Gasoline Excise Tax	1,129,352
JEDD Income Tax Sharing	83,031
Indigent Drivers Alcohol Treatment	4,916
Victims of Criminal Account Grant	30,300
Ohio Childrens' Trust Grant	13,777
Community Development Block Grants	313,861
Jail Reduction Grant	22,033
Community Corrections Grant	125,413
Tuberculosis Reimbursements	11,226
Children Services Grants and Subsidies	935,221
Public Assistance Grants and Subsidies	528,281
Child Support Enforcement Grants and Subsidies	169,070
Starlight School Levy Grants and Subsidies	1,601,366
Miscellaneous Intergovernmental Receivables	39,057
Total Governmental Activities	<u>\$8,553,545</u>

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

Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Delinquent property taxes deemed collectible by the County Auditor and recorded as a receivable in the amount of \$2,323,587 may not be collected within one year.

During 2013, and in previous years, several tax abatement agreements were entered into between the County and local businesses to encourage economic growth in the County. In addition to the abatements, the businesses also agreed with the County and various school districts to make compensation payments in lieu of taxes. Each agreement states a specified percentage that the businesses will pay based on what the property taxes would normally have been. The receivable has been recorded in each of the levied funds. The County is not able to record a receivable for the entire amount of all payments because the payments are based upon projected collections.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

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

Special assessments relating to the payment of debt are not expected to be collected within one year. The amount not scheduled for collection during the subsequent year is \$233,650. The County has \$25,745 in delinquent special assessments at December 31, 2013.

Loans Receivable, although ultimately collectible, will not be collected within one year. The County is reflecting a \$233,229 loan receivable in the Debt Service Fund with \$25,000 expected to be received during 2014. This is the result of a loan made to the County Fairboard during 2002.

NOTE 10 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2013, was as follows:

	Balance December 31, 2012	Additions	Reductions	Balance December 31, 2013
<u>Governmental Activities</u>				
Non-Depreciable Capital Assets:				
Land	\$6,676,894	\$0	(\$28,826)	\$6,648,068
Land Improvements	33,951,070	0	(109,358)	33,841,712
Construction in Progress	32,920	0	0	32,920
Total Non-Depreciable Capital Assets	40,660,884	0	(138,184)	40,522,700
Depreciable Capital Assets:				
Buildings	41,307,389	294,341	(17,300)	41,584,430
Machinery, Equipment, Furniture and Fixtures	6,661,098	261,354	(47,072)	6,875,380
Vehicles	7,298,644	429,733	(328,552)	7,399,825
Infrastructure	51,686,359	2,652,305	(2,893,512)	51,445,152
Total Depreciable Capital Assets	106,953,490	3,637,733	(3,286,436)	107,304,787
Accumulated Depreciation:				
Buildings	(10,928,209)	(795,590)	7,958	(11,715,841)
Machinery, Equipment, Furniture and Fixtures	(5,489,238)	(288,328)	42,359	(5,735,207)
Vehicles	(5,671,552)	(444,798)	302,978	(5,813,372)
Infrastructure	(24,096,100)	(1,828,255)	1,982,768	(23,941,587)
Total Accumulated Depreciation	(46,185,099)	(3,356,971) *	2,336,063	(47,206,007)
Total Depreciable Capital Assets, Net	60,768,391	280,762	(950,373)	60,098,780
Governmental Capital Assets, Net	\$101,429,275	\$280,762	(\$1,088,557)	\$100,621,480

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

*Depreciation expense was charged to governmental activities as follows:

General Government:	
Legislative and Executive	\$222,654
Judicial	127,503
Public Safety	472,593
Public Works	2,166,409
Health	58,863
Human Services	308,949
Total Depreciation Expense	<u>\$3,356,971</u>

	Balance December 31, 2012	Additions	Reductions	Balance December 31, 2013
<u>Business - Type Activities</u>				
Non-Depreciable Capital Assets:				
Land	\$199,100	\$5,700	\$0	\$204,800
Construction in Progress	1,126,453	2,545,104	(3,008,146)	663,411
Total Non-Depreciable Capital Assets	<u>1,325,553</u>	<u>2,550,804</u>	<u>(3,008,146)</u>	<u>868,211</u>
Depreciable Capital Assets:				
Buildings	846,802	63,000	(18,648)	891,154
Machinery, Equipment, Furniture and Fixtures	795,079	80,141	0	875,220
Vehicles	776,569	103,840	(14,900)	865,509
Infrastructure	101,453,606	3,472,615	(293,494)	104,632,727
Total Depreciable Capital Assets	<u>103,872,056</u>	<u>3,719,596</u>	<u>(327,042)</u>	<u>107,264,610</u>
Accumulated Depreciation:				
Buildings	(458,915)	(19,810)	11,563	(467,162)
Machinery, Equipment, Furniture and Fixtures	(434,720)	(51,870)	0	(486,590)
Vehicles	(730,238)	(26,423)	14,900	(741,761)
Infrastructure	(31,699,313)	(2,202,657)	111,189	(33,790,781)
Total Accumulated Depreciation	<u>(33,323,186)</u>	<u>(2,300,760) *</u>	<u>137,652</u>	<u>(35,486,294)</u>
Total Depreciable Capital Assets, Net	<u>70,548,870</u>	<u>1,418,836</u>	<u>(189,390)</u>	<u>71,778,316</u>
Business - Type Activities				
Capital Assets, Net	<u>\$71,874,423</u>	<u>\$3,969,640</u>	<u>(\$3,197,536)</u>	<u>\$72,646,527</u>

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

NOTE 11 - RISK MANAGEMENT

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

Coverage is as follows:

Property Coverage:

Property	\$146,275,676 replacement cost value
Equipment Breakdown	\$100,000,000 each accident
Crime	\$1,000,000 each occurrence
Business Income/Extra Expense	\$1,000,000 each occurrence

Liability Coverage:

Automobile Liability	\$1,000,000 each occurrence
Uninsured/Underinsured Motorists	\$250,000 each occurrence
General Liability	\$1,000,000 each occurrence
Attorney Disciplinary Proceedings	\$25,000 each occurrence
	\$25,000 annual aggregate
Sirens	\$327,821 replacement cost value
Dog Warden Blanket Bond	\$2,000 limit
Law Enforcement Liability	\$1,000,000 each occurrence
Errors and Omissions Liability	\$1,000,000 each occurrence
	\$1,000,000 annual aggregate
Excess Liability	\$7,000,000 each occurrence
	\$7,000,000 annual aggregate

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

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

The County maintains a limited risk health insurance program for employees through National Union Fire Insurance Company of Pittsburgh, PA. Premiums are paid to a third party administrator, MedBen Administrative Group. The claims are processed and monitored by a County insurance administrator in conjunction with the third party administrator. An internal service fund is presented in the financial statements and reflects premiums paid into the Self-Insurance Health Internal Service Fund by other funds which are available to pay claims and administrative costs, and establish claim reserves. An excess coverage insurance policy covers annual individual claims in excess of \$125,000 and aggregate annual claims in excess of \$9,164,174.

The claims liability of the Self-Insurance Health Internal Service Fund of \$1,089,990 is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Amounts reported were provided by the County's third party administrators.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

Changes in the funds' claims liability for 2012 and 2013 were:

Self Insurance Health Fund	Balance at Beginning of Year	Current Year Claims	Claims Payments	Balance at End of Year
2012	\$1,053,900	\$7,110,027	\$7,184,490	\$979,437
2013	979,437	6,584,378 (1)	6,473,825	1,089,990

(1) Claims Expense	\$6,603,277
Decrease in Claims Reimbursement Receivable	(18,899)
Current Year Claims	<u>\$6,584,378</u>

The County participates in the State Workers' Compensation retrospective rating and payment program. Under the retrospective rating program, the County accumulates workers' compensation premiums in a self-insurance internal service fund based upon rates determined by their third party administrator. A portion of the premiums are paid to the State of Ohio to cover administrative fees, while the remaining premiums are maintained in the fund and used to pay claims as they are billed by the State. Claims are billed to the County one year in arrears. Once the County receives notice of the 2013 claims paid by the Bureau of Workers' Compensation, the County will reimburse the State for claims paid on the County's behalf. This payable is reclassified from claims payable to intergovernmental payable.

Participation in the plan is approved on a yearly basis and is limited to counties that can meet the plan's selection criteria. The County contracts with the firm of Comp Management, Inc. to provide administrative, costs controls, and actuarial services for the plan. Incurred but not reported, incurred but not paid, and premium of \$643,374 have been accrued as liabilities at December 31, 2013, based on an estimate by the County Auditor's office and the Bureau of Workers' Compensation. The intergovernmental and claims liabilities reported in the Workers' Compensation Internal Service Fund at December 31, 2013, 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 2012 and 2013 were:

Self-Insurance Workers' Compensation Fund	Balance at Beginning of Year	Current Year Claims	Claims Payments	Change in Workers' Compensation Premium	Balance at End of Year
2012	\$901,574	\$107,966	\$168,995	(\$134,855)	\$705,690
2013	705,690	(6,859) (1)	45,794	(9,663)	643,374

(1) Claims Expense	\$52,355
Decrease in Claims Reimbursement Receivable	(59,214)
Current Year Claims	<u>(\$6,859)</u>

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

NOTE 12 - DEFINED BENEFIT PENSION PLANS

A. Ohio Public Employees Retirement System

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

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/investments/cafr.shtml>, writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

Funding Policy - The Ohio Revised Code provides statutory authority for member and employer contributions and currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for law enforcement and public safety employer units. Member contribution rates, as set forth in the Ohio Revised Code, are not to exceed 10 percent of covered payroll for members in State and local divisions. The Ohio Revised Code authorizes OPERS to calculate employee contribution rates for public safety employees and limits the law enforcement rate to the public safety rate plus an additional percentage not to exceed two percent. For the year ended December 31, 2013, members in state and local divisions contributed 10 percent of covered payroll while public safety and law enforcement members contributed 12 percent and 12.6 percent, respectively. Effective January 1, 2014, the member contribution rates for law enforcement increased to 13 percent. 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 Pension Plan. For 2013, member and employer contribution rates were consistent across all three plans.

The County's 2013 contribution rate was 14 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 18.1 percent of covered payroll. The portion of employer contributions used to fund pension benefits is net of post-employment health care benefits. For 2013, the portion of employer contribution allocated to health care was 1 percent for members in the Traditional Plan and the Combined Plan. Effective January 1, 2014, the portion of employer contributions allocated to health care increased to 2 percent. Employer contributions rates are actuarially determined.

The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2013, 2012, and 2011 were \$4,166,556, \$3,331,790, and \$3,563,643, respectively. For 2013, 96 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2012 and 2011. Contributions to the Member-Directed Plan for 2013 were \$61,380 made by the County and \$43,843 made by the plan members.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

B. State Teachers Retirement System (STRS)

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

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

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

Funding Policy - Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The statutory maximum employee contribution rate will be increased one percent each year beginning July 1, 2013, until it reaches 14 percent on July 1, 2016. For the fiscal year ended June 30, 2013, plan members were required to contribute 10 percent of their annual covered salary. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. For fiscal year 2012, the portion used to fund pension obligations was also 13 percent.

The County's required contributions for pension obligations to STRS Ohio for the DB Plan for the years ended December 31, 2013, 2012, and 2011 were \$91,390, \$94,837, and \$87,645, respectively. 96 percent has been contributed for 2013 with the balance being reported as an intergovernmental payable. The full amount has been contributed for years 2012 and 2011. There were no contributions to the DC and Combined plans for 2013 by the County or by the plan members.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

NOTE 13 - POST-EMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System (OPERS)

Plan Description - Ohio Public Employees Retirement System (OPERS) administers three separate pension plans. The Traditional Pension Plan - a cost-sharing, multiple-employer defined benefit pension plan; the Member - Directed Plan - a defined contribution plan; and the Combined Plan - a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

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

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

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

Funding Policy - The post-employment health care plan was established under, and is administered in accordance with, Internal Revenue Code 401 (h). The Ohio Revised Code provides the statutory authority requiring public employers to fund post-employment health care through contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post-employment health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2013, state and local government employers contributed at a rate of 14 percent of covered payroll, and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code.

Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding post-employment health care benefits. For 2013, the portion of employer contributions allocated to health care for members in the Traditional Plan was 1 percent. Effective January 1, 2014, the portion of the employer contributions allocated to health care was raised to 2 percent for both plans, as recommended by the OPERS Actuary.

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

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2013, 2012, and 2011 were \$309,955, \$1,278,091, and \$1,369,790, respectively. For 2013, 96 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2012 and 2011.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commencing on January 1, 2014. With the recent passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4 percent of the employer contributions toward the health care fund after the end of the transition period.

B. State Teachers Retirement System (STRS)

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

Funding Policy - Ohio Revised Code Chapter 3307 authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Plan. All benefit recipients, for the most recent year, pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2013, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. The County's contributions for health care for the years ended December 31, 2013, 2012, and 2011 were \$7,030, \$7,295, and \$6,742, respectively; 96 percent has been contributed for 2013 and 100 percent has been contributed for 2012 and 2011.

NOTE 14 - OTHER EMPLOYEE BENEFITS

A. Compensated Absences

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

B. Other Health Insurance Options

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

NOTE 15 - CAPITAL LEASES-LESSEE DISCLOSURE

In prior years, the County has entered into capitalized leases for copiers, postage machines, vehicles, and road equipment. During 2013, the County entered into a lease arrangement totaling \$151,004 for six vehicles to be used by the sheriff's department. Each lease meets the criteria of a capital lease which is defined as transferring benefits and risks of ownership to the lessee. Capital lease payments are reflected as debt service expenditures in the basic financial statements for the governmental funds.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

The assets acquired by lease have been capitalized in the government-wide statements governmental activities in the amount of \$2,104,621, which is equal to the present value of the future minimum lease payments at the time of acquisition. A corresponding liability was recorded in the government-wide statements as part of governmental activities. Governmental activities capitalized leased assets are reflected net of accumulated depreciation in the amount of \$1,221,011 at December 31, 2013. Principal payments toward all capital leases during 2013 totaled \$284,859 for governmental activities.

Future minimum lease payments through 2017 for governmental activities are as follows:

Year	Principal	Interest
2014	\$248,532	\$18,787
2015	216,403	8,399
2016	9,767	954
2017	1,096	4
Total	<u>\$475,798</u>	<u>\$28,144</u>

NOTE 16 - SIGNIFICANT COMMITMENTS

A. Encumbrances

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

<u>Governmental Funds</u>	
General Fund	\$367,022
Public Assistance	410,389
Starlight School Levy	167,257
Children Services Levy	311,527
Other Governmental Funds	836,770
Total Governmental Funds	<u>2,092,965</u>
<u>Proprietary Funds</u>	
Sewer	688,896
Water	645,654
Internal Service Funds	894,840
Total Proprietary Funds	<u>2,229,390</u>
Total All Funds	<u>\$4,322,355</u>

B. Contractual Commitment

As of December 31, 2013, the County had a contractual purchase commitment for the following project:

Project	Fund	Purchase Commitment	Amount Paid as of 12/31/2013	Amount Remaining on Contract
East Interceptor Replacement	Sewer Enterprise	\$543,695	\$0	\$543,695

Of the amount remaining on this project, \$164,283 was encumbered at year end.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

NOTE 17 - LONG-TERM OBLIGATIONS

Changes in the County's long-term obligations during 2013 consist of the following:

	Outstanding 12/31/2012	Additions	Deletions	Outstanding 12/31/2013	Amounts Due Within One Year
<u>Governmental Activities</u>					
General Obligation Bonds:					
2006 4%-4.4% Various Purpose Serial Bonds - \$600,000	\$485,000	\$0	\$40,000	\$445,000	\$40,000
2006 4.3%-4.5% Various Purpose Term Bonds - \$260,000	260,000	0	0	260,000	0
Bond Premium	630	0	45	585	0
2009 2%-4.375% Various Purpose Improvement Serial Bonds - \$2,270,000	2,004,000	0	92,000	1,912,000	92,000
Bond Premium	12,733	0	749	11,984	0
2009 2.5%-4.25% Various Purpose County Facilities Refunding Serial Bonds - \$9,425,000	5,855,000	0	870,000	4,985,000	890,000
Bond Premium	118,815	0	7,921	110,894	0
2012 2%-3% Various Purpose County Facilities Refunding Serial Bonds - \$1,655,000	1,655,000	0	155,000	1,500,000	150,000
Bond Premium	71,987	0	7,199	64,788	0
2013 2.990% Job and Family Services Private Placement Bonds - \$200,000	0	200,000	0	200,000	11,710
Total General Obligation Bonds	10,463,165	200,000	1,172,914	9,490,251	1,183,710
Special Assessment Debt with Governmental Commitment:					
1989 7.89% Maysville Special Assessment OWDA - \$445,478	26,731	0	17,819	8,912	8,912
1996 4.25%-6.3% Nob Hill Special Assessment Bonds - \$610,000	190,000	0	45,000	145,000	45,000
2003 1.15%-4.45% Capital Facilities Refunding Serial Bonds - \$64,000	33,000	0	33,000	0	0
2003 4.5%-4.625% Capital Facilities Refunding Term Bonds - \$17,000	17,000	0	17,000	0	0
2008 4.21% Rose Hill Road Area Waterline Special Assessment OWDA - \$172,042	162,844	0	3,331	159,513	3,472
2012 2%-3% Various Purpose County Facilities Refunding Serial Bonds - \$130,000	130,000	0	15,000	115,000	10,000
Bond Premium	5,740	0	574	5,166	0
2013 2%-3% Various Purpose Refunding Serial Bonds - \$38,400	0	38,400	0	38,400	3,500
2013 4% Various Purpose Refunding Term Bonds - \$8,200	0	8,200	0	8,200	0
Bond Premium	0	1,173	0	1,173	0
Total Special Assessment Debt	565,315	47,773	131,724	481,364	70,884
Compensated Absences	3,212,047	1,800,029	1,644,548	3,367,528	1,577,275
Workers' Compensation Claims Payable	324,425	20,963	64,520	280,868	0
Long-Term Contracts Payable - TID	5,587,831	0	669,329	4,918,502	691,259
Capital Leases	609,653	151,004	284,859	475,798	248,532
Total Governmental Activities	\$20,762,436	\$2,219,769	\$3,967,894	\$19,014,311	\$3,771,660

(continued)

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

(continued)

	Outstanding 12/31/2012	Additions	Deletions	Outstanding 12/31/2013	Amounts Due Within One Year
<u>Business-Type Activities</u>					
General Obligation Bonds:					
2003 1.15%-4.45% Capital Facilities					
Refunding Serial Bonds - \$7,641,000					
Sewer Fund	\$667,000	\$0	\$667,000	\$0	\$0
Water Fund	4,150,000	0	4,150,000	0	0
2003 4.5%-4.625% Capital Facilities					
Refunding Term Bonds - \$2,078,000					
Sewer Fund	578,000	0	578,000	0	0
Water Fund	1,500,000	0	1,500,000	0	0
Sewer Fund Bond Discount	(4,592)	0	(4,592)	0	0
Water Fund Bond Discount	(5,200)		(5,200)	0	0
2006 4%-4.4% Sewer Improvement					
Serial Bonds - \$5,995,000	4,215,000	0	340,000	3,875,000	355,000
2006 4.3%-4.5% Sewer Improvement					
Term Bonds - \$2,125,000	2,125,000	0	0	2,125,000	0
Bond Premium	5,698	0	407	5,291	0
2009 2%-4.375% Various Purpose					
Improvement Serial Bonds - \$2,135,000					
Sewer Fund	1,803,000	0	79,000	1,724,000	84,000
Water Fund	88,000	0	4,000	84,000	4,000
Sewer Fund Bond Premium	5,712	0	336	5,376	0
Water Fund Bond Premium	187		11	176	0
2009 2.5%-4.25% Various Interest Rate Various Purpose					
County Facilities Refunding Serial					
Bonds - \$580,000 - Sewer Fund	370,000	0	55,000	315,000	35,000
2009 4%-4.4% Various Interest Rate Various Purpose					
County Facilities Refunding Term					
Bonds - \$525,000 - Sewer Fund	525,000	0	0	525,000	0
Bond Premium	2,775	0	185	2,590	0
2012 2%-3% Various Purpose Refunding					
Serial Bonds - \$940,000 - Sewer Fund	940,000	0	90,000	850,000	85,000
Bond Premium	41,018	0	4,102	36,916	0
2013 2%-3% Capital Facilities Refunding					
Serial Bonds - \$6,231,600					
Sewer Fund	0	918,400	0	918,400	74,100
Water Fund	0	5,313,200	0	5,313,200	412,400
2013 4% Capital Facilities Refunding					
Term Bonds - \$266,800					
Sewer Fund	0	259,100	0	259,100	0
Water Fund	0	7,700	0	7,700	0
Sewer Fund Bond Premium	0	30,162	0	30,162	0
Water Fund Bond Premium	0	112,476	0	112,476	0
Total General Obligation Bonds	\$17,006,598	\$6,641,038	\$7,458,249	\$16,189,387	\$1,049,500

(continued)

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

(continued)

	Outstanding 12/31/2012	Additions	Deletions	Outstanding 12/31/2013	Amounts Due Within One Year
<u>Business - Type Activities (continued)</u>					
OWDA Loans:					
Sewer Enterprise Fund -					
1989 7.89% Maysville Mortgage					
Revenue - \$474,813	\$59,776	\$0	\$39,347	\$20,429	\$20,429
2008 4.21% West Pike Sanitary					
Sewer - \$6,095,725	5,769,801	0	118,017	5,651,784	123,038
2010 0% Coopermill Road Sanitary					
Sewer - \$2,106,153	447,558	0	26,327	421,231	26,327
2010 0% Olde Falls Road Sanitary					
Sewer - \$1,630,149	727,616	0	40,423	687,193	40,423
2010 0% Dunzweiler Drive Sanitary					
Sewer - \$1,005,199	495,182	0	28,296	466,886	28,296
Total Sewer Enterprise Fund	7,499,933	0	252,410	7,247,523	238,513
Water Enterprise Fund -					
2002 1.5% Gaysport Waterline					
Extension - \$1,231,757	861,817	0	38,355	823,462	38,932
2002 1.5% Adamsville Water					
Project - \$749,580	524,456	0	23,340	501,116	23,692
2003 1.5% Coal Run Water					
Extension - \$264,201	196,965	0	8,044	188,921	8,165
2003 1.5% Chandlersville					
Waterlines - \$1,026,608	749,775	0	31,492	718,283	31,967
2004 1.5% Chandlersville					
Waterlines - \$21,844	16,612	0	660	15,952	670
2006 2.0% Nashport Waterline - \$384,439	284,705	0	17,811	266,894	18,169
2007 2.0% Adamsville Waterline					
Extension - \$335,100	254,737	0	14,297	240,440	15,680
2008 2.0% Water Supply Line - \$548,806	431,356	0	24,925	406,431	25,426
2010 3.39% State Route 146 Waterline					
Extension - \$127,996	122,884	0	2,688	120,196	2,779
2011 3.79% South Moose Eye Road					
Waterline Extension - \$168,280	165,191	0	3,207	161,984	3,329
2012 0% Gratiot/Mt. Sterling					
Water Project - \$2,199,368	116,872	1,666,016	544,091	1,238,797	0
Total Water Enterprise Fund	3,725,370	1,666,016	708,910	4,682,476	168,809
Total OWDA Loans	11,225,303	1,666,016	961,320	11,929,999	407,322
Compensated Absences	103,122	52,178	39,224	116,076	63,319
Total Business - Type Activities	\$28,335,023	\$8,359,232	\$8,458,793	\$28,235,462	\$1,520,141

Governmental Activities

General Obligation Bonds

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

On September 24, 2009, the County issued \$2,270,000 in Various Purpose Improvement Serial Bonds. The proceeds of these bonds retired bond anticipation notes that were granted to the City of Zanesville to be used for an extension of a road within the city limits, construct a road to Eastpointe, acquiring a County building, and acquiring and improving two parcels of land to provide parking. The outstanding portion of the bonds that were used as a grant to the City of Zanesville, and as such are considered non-capital related debt, is \$715,000 at December 31, 2013. The bonds were sold at a premium of \$14,987 that will be amortized over the life of the bonds using the straight-line method. These bonds are backed by the full faith and credit of the County and are being retired from the Bond Retirement Debt Service Fund using General Fund property tax revenues. The bonds were issued for a twenty year period with final maturity in 2029.

On June 3, 2009, the County issued \$9,425,000 of County Facilities Improvement General Obligation Refunding serial bonds that were used to refund the 1998 County Facilities Refunding Bonds, the 1999 Child Support Enforcement Building Bonds, and the 1999 Juvenile Detention Facility Bonds. The general obligation refunding bonds were sold at a premium of \$150,492 that will be amortized over the term of the bonds. The refunding resulted in a current refunding of the 1998 County Facilities Refunding Bonds in the amount of \$3,105,000 and an advance refunding of the 1999 Child Support Enforcement Building and Juvenile Detention Facility Bonds in the amounts of \$2,645,000 and \$3,315,000, respectively. \$6,223,607, (after premium, underwriting fees, and other issuance costs) was deposited into an irrevocable trust to provide for all future debt service payments on the refunded 1999 bonds. On December 1, 2009, the 1999 refunded general obligation bonds were called and paid in full and the escrow account was closed. As a result of the total refunding, \$9,065,000 of the refunded bonds is considered defeased and the liability is removed from the statement of net position. The refunding resulted in a difference between the net carrying amount of the debt and the acquisition price in the amount of \$331,367. This difference, reported in the accompanying financial statements as a deferred amount on refunding, is being amortized to interest expense through the year 2027. The amount amortized for 2013 is \$17,440 leaving an unamortized balance of \$244,160. The bonds are backed by the full faith and credit of the County and are being retired from the Bond Retirement Debt Service Fund using General Fund property tax revenues. The bonds were issued for an eighteen year period with final maturity in 2027.

On July 10, 2012, the County issued \$1,655,000 of Various Purpose General Obligation Refunding Serial Bonds that were used to refund the 2002 Various Purpose Serial and Term Bonds. The general obligation refunding bonds were sold at a premium of \$71,987 that will be amortized over the term of the bonds. The refunding resulted in an advance refunding of the 2002 Various Purpose Serial and Term Bonds in the amount of \$1,780,000. \$1,838,410, (after premium, underwriting fees, and other issuance costs) was deposited into an irrevocable trust to provide for all future debt service payments on the refunded 2002 bonds. On December 3, 2012, the 2002 refunded general obligation bonds were called and paid in full and the escrow account was closed. As a result of the total refunding, \$1,780,000 of the refunded bonds is considered defeased and the liability is removed from the statement of net position. The refunding resulted in a difference between the net carrying amount of the debt and the acquisition price in the amount of \$58,410. This difference, reported in the accompanying financial statements as a deferred amount on refunding, is being amortized to interest expense through the year 2022. The amount amortized for 2013 is \$6,284 leaving an unamortized balance of \$52,126. The bonds are backed by the full faith and credit of the County and are being retired from the Bond Retirement Debt Service Fund using General Fund property tax revenues as well as intergovernmental payments received from the County Fairboard. The bonds were issued for a ten year period with final maturity in 2022.

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

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

Year Ending December 31,	Principal	Interest	Total
2014	\$1,183,710	\$302,894	\$1,486,604
2015	1,219,070	273,289	1,492,359
2016	1,249,420	240,292	1,489,712
2017	1,264,800	203,842	1,468,642
2018	963,170	164,297	1,127,467
2019-2023	2,292,050	431,110	2,723,160
2024-2028	968,780	147,735	1,116,515
2029	161,000	7,044	168,044
Total	<u>\$9,302,000</u>	<u>\$1,770,503</u>	<u>\$11,072,503</u>

Special Assessment Bonds

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

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

On December 1, 2003, the County issued \$81,000 of Various Purpose General Obligation Capital Facilities Refunding Bonds that consisted of \$64,000 in serial bonds and \$17,000 in term bonds that were used to refund the outstanding 1990 Avondale Special Assessment Bonds. \$79,413 (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 1990 bonds. On January 15, 2004, the 1990 refunded special assessment bonds were called and paid in full and the escrow account was closed. The refunding resulted in a difference between the net carrying amount of the debt and the acquisition price in the amount of \$11,181. These bonds were current refunded during 2013.

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

On July 10, 2012, the County issued \$130,000 of Various Purpose General Obligation Refunding Serial Bonds that were used to refund the 2002 Various Purpose Serial and Term Bonds. The general obligation refunding bonds were sold at a premium of \$5,740 that will be amortized over the term of the bonds. The refunding resulted in an advance refunding of the 2002 Various Purpose Serial and Term Bonds in the amount of \$135,000. \$139,427, (after premium, underwriting fees, and other issuance costs) was deposited into an irrevocable trust to provide for all future debt service payments on the refunded 2002 bonds. On December 3, 2012, the 2002 refunded general obligation bonds were called and paid in full and the escrow account was closed. As a result of the total refunding, \$135,000 of the refunded bonds is considered defeased and the liability is removed from the statement of net position. The refunding resulted in a difference between the net carrying amount of the debt and the acquisition price in the amount of \$4,427. This difference, reported in the accompanying financial statements as a deferred amount on refunding, is being amortized to interest expense through the year 2022. The amount amortized during 2013 was \$442 leaving an unamortized balance of \$3,984. The bonds were issued for a ten year period with final maturity in 2022.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

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. The 2003 refunded bonds were originally issued for a 27 year period and were called on December 1, 2013.

2003 Capital Facilities Refunding Bonds

Outstanding balance at December 31, 2012	\$50,000
Principal payment before refunding	(3,000)
Amount refunded	(47,000)
Outstanding balance at December 31, 2013	<u>\$0</u>

These special assessment refunding bonds were sold at a premium of \$1,173 that will be amortized over the term of the bonds. Issuance costs associated with the refunding bond issue, in the amount of \$711, is expensed during 2013. As a result of the refunding, and after a current year debt service payment of \$3,000, \$47,000 of the refunded bonds is considered defeased and the liability is removed from the statement of net position. 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 \$6,625 will be amortized to interest expense through the year 2028. The County completed its refunding to reduce its total debt service requirements over the next ten years by \$7,939 in order to obtain an economic gain of \$6,178.

2003 Capital Facilities Refunding Bonds

Serial bonds	\$30,000
Term bonds	17,000
Total 2003 Capital Facilities Refunding Bonds	47,000
Current Refunding - Debt Service Expenditure	(47,000)
2013 Various Purpose Refunding Accounting Loss	<u>\$0</u>

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

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

Year Ending December 31,	Principal	Interest	Total
2014	\$58,500	\$13,275	\$71,775
2015	63,400	10,170	73,570
2016	63,400	6,751	70,151
2017	13,300	3,333	16,633
2018	18,300	3,068	21,368
2019-2023	75,600	8,287	83,887
2024-2028	14,100	1,556	15,656
Total	<u>\$306,600</u>	<u>\$46,440</u>	<u>\$353,040</u>

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

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

Year Ending December 31,	Principal	Interest	Total
2014	\$12,384	\$7,383	\$19,767
2015	3,620	6,532	10,152
2016	3,774	6,377	10,151
2017	3,935	6,217	10,152
2018	4,103	6,049	10,152
2019-2023	23,281	27,477	50,758
2024-2028	28,674	22,086	50,760
2029-2033	35,315	15,444	50,759
2034-2038	43,494	7,265	50,759
2039	9,845	312	10,157
Total	<u>\$168,425</u>	<u>\$105,142</u>	<u>\$273,567</u>

Mandatory Redemptions for Governmental General Obligation and Special Assessment Bonds

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

Year	Amount
2021	\$55,000

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

Year	Amount
2025	\$70,000

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

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

Optional Redemptions

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

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

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

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

Compensated Absences

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

Workers' Compensation Claims Payable

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

Long-Term Contracts Payable

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

As collateral for the loan, the State Infrastructure Bank has received an assignment of all use payments from the County and an assignment of tax increment financing from the Longaberger Company. As of December 31, 2013, the District had drawn down the total authorized amount of \$11,464,129 from the loan.

Based upon the cooperative agreement, the County's financial statements reflect a long-term contract payable in the amount of \$4,918,502 at December 31, 2013. The long-term contracts payable amount reported in the County's financial statements is also reflected on the Transportation Improvement District's financial statements as a loan payable to the State Infrastructure Bank. The County has pledged non-tax revenues for the purpose of making the required use payments from the public works program.

Capital Leases

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

Business-Type Activities

General Obligation Bonds

On December 1, 2003, the County issued \$9,719,000 of Various Purpose General Obligation Capital Facilities Refunding Bonds that consisted of \$7,641,000 in serial bonds and \$2,078,000 in term bonds. \$930 of the proceeds was used to refund outstanding Avondale general obligation bonds. \$9,718,070 of the proceeds were used to refund outstanding East Muskingum Sewer Revenue Bonds, East Muskingum Series F Improvement Bonds, and Water Resource Revenue Bonds. \$10,484,972 (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 1990 bonds. On January 15, 2004, the refunded bonds were called and paid in full and the escrow account was closed. The refunding resulted in a difference between the net carrying amount of the debt and the acquisition price in the amount of \$793,142. These bonds were current refunded during 2013.

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

On June 3, 2009, the County issued \$1,105,000 of County Facilities Improvement General Obligation Refunding serial and term bonds that were used to refund the 1999 East Muskingum Sewer General Obligation Refunding Bonds. The general obligation refunding bonds were sold at a premium of \$3,513 that will be amortized over the term of the bonds. The refunding resulted in advance refunding of the 1999 bonds. \$1,087,513, (after premium, underwriting fees, and other issuance costs) were deposited into an irrevocable trust to provide for all future debt service payments on the refunded bonds. On December 1, 2009, the 1999 refunded general obligation bonds were called and paid in full and the escrow account was closed. As a result of the total refunding, \$1,045,000 of the refunded bonds is considered defeased and the liability is removed from the statement of net position. The refunding resulted in a difference between the net carrying amount of the debt and the acquisition price in the amount of \$91,330. This difference, reported in the accompanying financial statements as a deferred amount on refunding, is being amortized to interest expense through the year 2027. The amount amortized for 2013 is \$4,807 leaving an unamortized balance of \$67,298. The bonds are backed by the full faith and credit of the County and will be repaid from Sewer Enterprise Fund revenues. The bonds were issued for an eighteen year period with final maturity in 2027.

On July 10, 2012, the County issued \$940,000 of Various Purpose General Obligation Refunding Serial Bonds that were used to refund the 2002 Various Purpose Serial and Term Bonds. The general obligation refunding bonds were sold at a premium of \$41,018 that will be amortized over the term of the bonds. The refunding resulted in an advance refunding of the 2002 Sewer Improvement Serial and Term Bonds in the amount of \$995,000. \$1,027,644, (after premium, underwriting fees, and other issuance costs) was deposited into an irrevocable trust to provide for all future debt service payments on the refunded 2002 bonds. On December 3, 2012, the 2002 refunded general obligation bonds were called and paid in full and the escrow account was closed. As a result of the total refunding, \$995,000 of the refunded bonds is considered defeased and the liability is removed from the statement of net position. The refunding resulted in a difference between the net carrying amount of the debt and the reacquisition price in the amount of \$32,644. This difference, reported in the accompanying financial statements as a deferred amount on refunding, is being amortized to interest expense through the year 2022. The amount amortized for 2013 is \$3,264 leaving an unamortized balance of \$29,380. The bonds are backed by the full faith and credit of the County and are being retired with Sewer Enterprise Fund revenues. The bonds were issued for a ten year period with final maturity in 2022.

On November 13, 2013, the County issued \$6,498,400 of Various Purpose Capital Facilities Refunding Serial and Term Bonds that were used to current refund the 2003 Capital Facilities Refunding Serial and Term Bonds. The 2003 refunded bonds were originally issued for a 27 year period and were called on December 1, 2013.

2003 Capital Facilities Refunding Bonds	Sewer	Water	Total
Outstanding balance at December 31, 2012	\$1,245,000	\$5,650,000	\$6,895,000
Principal payment before refunding	(52,000)	(310,000)	(362,000)
Amount refunded	(1,193,000)	(5,340,000)	(6,533,000)
Outstanding balance at December 31, 2013	\$0	\$0	\$0

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

The refunding bonds were sold at a premium of \$142,638 that will be amortized over the term of the bonds. Issuance costs associated with the refunding bond issue, in the amount of \$100,031, is expensed during 2013. As a result of the refunding, and after a current year debt service payment of \$362,000, \$6,533,000 of the refunded bonds is considered defeased and the liability is removed from the statement of net position. The refunding resulted in a difference between the net carrying amount of the refunded debt and the reacquisition price in the amount of \$9,792. This difference, together with the unamortized balance of the 2003 refunded difference, in the total amount of \$448,715, is reported in the accompanying financial statements as a deferred amount on refunding and is being amortized to interest expense through the year 2028. The amount amortized for 2013 is \$34,464 leaving an unamortized balance in the amount of \$424,043. The County completed its refunding to reduce its total debt service requirements over the next ten years by \$1,265,472 in order to obtain an economic gain of \$951,483. 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.

2003 Capital Facilities Refunding Bonds	Sewer	Water	Total
Serial bonds	\$615,000	\$3,840,000	\$4,455,000
Term bonds	578,000	1,500,000	2,078,000
Unamortized discount on bonds	(4,592)	(5,200)	(9,792)
Total 2003 Capital Facilities Refunding Bonds	1,188,408	5,334,800	6,523,208
Current Refunding	(1,193,000)	(5,340,000)	(6,533,000)
2013 Various Purpose Refunding Accounting Loss	(\$4,592)	(\$5,200)	(\$9,792)

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

Year Ending December 31,	Principal	Interest	Total
2014	\$1,049,500	\$539,446	\$1,588,946
2015	1,099,600	511,954	1,611,554
2016	1,134,600	480,527	1,615,127
2017	1,134,700	447,642	1,582,342
2018	1,206,700	414,623	1,621,323
2019-2023	6,444,400	1,480,263	7,924,663
2024-2028	3,777,900	374,186	4,152,086
2029	149,000	6,518	155,518
Total	\$15,996,400	\$4,255,159	\$20,251,559

Mandatory Redemptions for Business-Type General Obligation Bonds

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

Year	Amount
2021	\$475,000

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

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

<u>Year</u>	<u>Amount</u>
2025	\$565,000

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

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

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

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

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

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

Optional Redemptions

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

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

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

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

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

The County has pledged future sewer customer revenues, net of specified operating expenses, to repay \$11,312,039 in sewer system OWDA loans issued between 1989 and 2010. Proceeds from these loans provided financing for various sewer projects. The loans are payable solely from sewer customer net revenues and are payable through 2039. Annual principal and interest payments on the loans as compared to net future revenues are not estimable but are expected to be less than net revenues in each year the loans are outstanding. The total principal and interest remaining to be paid on the loans is \$10,949,455. Principal and interest paid for the current year and total customer net revenues were \$498,273 and \$1,757,965, 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 \$7,057,979 in water system OWDA loans issued between 2002 and 2013. Proceeds from these loans provided financing for various water projects. The loans are payable solely from water customer net revenues and are payable through 2041. Annual principal and interest payments on the loans as compared to net future revenues are not estimable but are expected to be less than net revenues in each year the loans are outstanding. The total principal and interest remaining to be paid on the loans is \$4,087,512. Principal and interest paid for the current year and total customer net revenues were \$770,526 and \$1,418,932, respectively.

The amortization schedule for the Gratiot/Mt. Sterling Water Project loan will not be available until the entire amount of the loan has been drawn down or the project is complete.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

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

Year Ending December 31,	Principal	Interest	Total
2014	\$407,322	\$299,735	\$707,057
2015	395,099	289,923	685,022
2016	403,584	281,440	685,024
2017	412,355	272,666	685,021
2018	421,427	259,939	681,366
2019-2023	2,243,850	1,169,190	3,413,040
2024-2028	2,432,172	897,797	3,329,969
2029-2033	1,978,338	589,332	2,567,670
2034-2038	1,608,781	272,350	1,881,131
2039-2041	388,274	13,393	401,667
Total	\$10,691,202	\$4,345,765	\$15,036,967

Compensated Absences

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

Conduit Debt, Legal Debt Margin and Bond Insurance

Pursuant to State Statute, various industrial revenue bonds have been entered into for private industry within the County. The proceeds of the industrial revenue bonds are used by the various private industries for new construction or improvements. The bonds are to be repaid by the recipients of the proceeds and do not represent an obligation of the County. As of December 31, 2013, \$304,000,000 of industrial revenue bonds have been entered into, and \$295,850,000 remained outstanding.

Pursuant to State Statute, the County has entered into a master lease-purchase and sublease-purchase agreement date August 1, 2008 with Fifth Third Bank and Lifeline of Ohio Organ Procurement, Inc. for the financing of the acquisition, construction, equipping, improvement, installation, and renovation of hospital facilities. Lifeline of Ohio Organ Procurement, Inc. is required to make payments to Fifth Third Bank in amounts sufficient to pay principal and interest on the outstanding debt. Under Ohio law, this agreement does not represent an obligation of the County. The remaining amount of the agreement was paid during 2013 in the amount of \$497,767.

The County's overall legal debt margin at December 31, 2013 was \$33,541,111.

NOTE 18 - NOTES PAYABLE

The following summarizes the note transaction for the year ended December 31, 2013:

	Interest Rate	Outstanding 12/31/2012	Issued	Retired	Outstanding 12/31/2013
Governmental Fund					
Special Revenue Fund:					
2008 Dump Truck Promissory Note	4.50%	\$140,000	\$0	\$140,000	\$0

The Dump Truck Promissory Note was a revenue anticipation note which was backed by the full faith and credit of the County and was repaid by the Motor Vehicle and Gasoline Tax Special Revenue Fund.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

NOTE 19 - INTERFUND TRANSACTIONS

Interfund balances at December 31, 2013, consist of the following individual fund receivables and payables:

	Interfund Receivable						
	Major Funds						
		Public	Children			Workers'	
Interfund Payable	General	Assistance	Services Levy	Sewer	Water	Compensation Self-Insurance	Total
Major Funds:							
General	\$0	\$0	\$29,846	\$674	\$1,443	\$193,893	\$225,856
Public Assistance	50,351	0	0	0	0	48,184	98,535
Starlight							
School Levy	0	0	0	0	0	59,198	59,198
Children							
Services Levy	69,025	0	0	1,358	0	44,979	115,362
Sewer	57,896	0	0	0	0	3,941	61,837
Water	65,863	0	0	0	0	8,886	74,749
Other Nonmajor							
Governmental	282,043	32,819	0	249	358	88,741	404,210
Total All Funds	\$525,178	\$32,819	\$29,846	\$2,281	\$1,801	\$447,822	\$1,039,747

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

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

Interfund Payable	Interfund Receivable
	Major Fund
	Starlight School Levy
Major Fund:	
Sewer	\$4,950,700

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

Principal and interest payments made during 2013 were \$149,300 and \$137,420, respectively. Principal and interest requirements to maturity on this bond anticipation note is as follows:

Year Ending December 31,	Principal	Interest	Total
2014	\$153,000	\$123,768	\$276,768
2015	156,900	119,942	276,842
2016	160,800	116,020	276,820
2017	4,480,000	112,000	4,592,000
Total	\$4,950,700	\$471,730	\$5,422,430

Interfund transfers during 2013 consisted of the following:

Transfer from	Transfer to						Totals
	Major Funds				Other	Health	
	General	Public Assistance	Sewer	Water	Nonmajor Governmental	Self-Insurance	
Major Funds:							
General Fund	\$0	\$433,783	\$7,298	\$7,298	\$2,453,712	\$300,000	\$3,202,091
Sewer	0	0	0	0	41,976	0	41,976
Water	0	0	0	0	1,285	0	1,285
Other Nonmajor Governmental	36,000	0	0	0	565,799	0	601,799
Total All Funds	\$36,000	\$433,783	\$7,298	\$7,298	\$3,062,772	\$300,000	\$3,847,151

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

NOTE 20 - JOINTLY GOVERNED ORGANIZATIONS

A. SouthEastern Ohio Joint Solid Waste Management District

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

The District is governed and operated through three groups. An eighteen member board of directors, comprised of three commissioners from each county, is responsible for the District's financial matters. Financial records were maintained by Muskingum County until May 1993 at which time Noble County assumed the responsibility. The Board exercises total control over the operations of the District including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. A forty-three member policy committee, comprised of seven members from each county and one at-large member appointed by the policy committee, is responsible for preparing the solid waste management plan of the District in conjunction with a Technical Advisory Council whose members are appointed by the policy committee. The District's sole revenue source is a waste disposal fee for in-district and out-of-district waste. No contributions were received from the County during 2013. Financial information can be obtained from Robert Reiter, District Coordinator, 515 Main Street, Caldwell, Ohio 43724-9124.

B. Mental Health and Recovery Services Board

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

During 2013, Muskingum County contributed \$1,061,378 in tax levy revenue money through a 1.0 mill levy. The remaining revenues are provided by levies from other member counties, and state and federal grants awarded to the multi-county board. Since Muskingum County serves as the fiscal agent for the Board, the financial activity, other than the property tax levy revenue, is presented in an agency fund. Financial information can be obtained from The Muskingum Area Mental Health and Recovery Services Board, 1205 Newark Road, Zanesville, Ohio 43701.

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

The Mid East Ohio Regional Council of Governments (MEORC) is a jointly governed organization which serves seventeen counties in Ohio. MEORC provides services to the developmentally disabled residents in the participating counties. MEORC is governed by a Council made up of the superintendents of each county's Board of Developmental Disabilities. Revenues are generated by fees and state grants. MEORC has no outstanding debt. The Board exercises total control over the operations of the MEORC including budgeting, contracting, appropriating, and designating management. Each participant's degree of control is limited to its representation on the Board. During 2013, the County contributed \$444,266 to MEORC. The County reports cash with fiscal agent in the amount of \$2,716,892 for monies held by the organization. To obtain financial information, write to the Mid East Ohio Regional Council, Cathy Henthorn, who serves as Director of Financial Operations, 1 Avalon Road, Mt. Vernon, Ohio 43050.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

D. Southeast Area Transit Authority (SEAT)

The Southeast Area Transit Authority (SEAT) was created pursuant to State statutes in 1979. The County, the City of Zanesville, and the Village of South Zanesville appoint members to the SEAT's Board of Trustees which consists of ten members and serve overlapping three-year terms. The County appoints two members, the City of Zanesville appoints six members with the consent of City Council, and the remaining two members are appointed by the Guernsey County Commissioners and the Mayor of South Zanesville. The Board exercises total control over the operations of SEAT including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. During 2013, the County did not contribute any monies 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.

E. Muskingum Families & Children First Council

The Muskingum Families & Children First Council is a jointly governed organization created under Ohio Revised Code Section 121.37. The Council is comprised of the following members: Director of the Zanesville-Muskingum County General Health District, Superintendent of the Zanesville City School District, Superintendent of the Muskingum Valley Educational Service Center, Superintendent of the Muskingum County Board of Developmental Disabilities, Director of the ADAMH Board, Director of the Muskingum County Department of Job and Family Services, Director of the Muskingum County Children Services Board, Superintendent of Muskingum Starlight Industries, Inc., a United Way representative, an Eastside Community Services representative, a Zanesville Civic League representative, a Behavioral Health representative, a county commissioner, representatives from the public sector, and a representative from a local hospital. The Board exercises total control over the operations of the Council including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. During 2013, the County contributed \$40,533 to the Council. Financial information may be obtained from the Muskingum Families & Children First Council, 333 Putnam Avenue, Zanesville, Ohio 43701.

F. Area Agency on Aging

The Area Agency on Aging is a regional council of governments that assists nine counties including Muskingum County in providing services to senior citizens in the Council's service area. The Area Agency on Aging is governed by a board of directors comprised of one representative appointed by each participating county. The Area Agency on Aging receives Title III monies to be used for programs within the member counties. The Board exercises total control over the operations of the Agency including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. The Area Agency on Aging has no outstanding debt. During 2013, the County contracted with the Area Agency on Aging to provide senior citizens services. A local not-for-profit corporation (The Muskingum County Senior Citizens Center) provided the senior citizens services pursuant to the County's contract. Financial information can be obtained from the Area Agency on Aging, Region 9, 60788 Southgate Road, Byesville, Ohio 43723.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

G. Ohio Mid-Eastern Governments Association (OMEGA)

The Ohio Mid-Eastern Governments Association (OMEGA) is a ten-county regional council of governments comprised of Belmont, Carroll, Coshocton, Columbiana, Guernsey, Harrison, Holmes, Jefferson, Muskingum, and Tuscarawas Counties. OMEGA was formed to assist the participating counties in the application for Appalachian Regional Commission and Economic Development grant monies. OMEGA is governed by a seventeen member executive board comprised of members appointed from each participating county and cities within each county. City membership is voluntary. A county commissioner from each county currently appoints one member to the board of directors. The Board exercises total control over the operations of OMEGA including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. Each member currently pays a nine cent per capita membership fee based upon the most recent U.S. census. During 2013, OMEGA received \$9,358 from Muskingum County. OMEGA has no outstanding debt. Financial information can be obtained from OMEGA, P. O. Box 130, Cambridge, Ohio 43725.

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

The Licking-Muskingum Community Based Correctional Facility (CBCF) is a four-county facility created pursuant to Ohio Revised Code Section 2301.51. The CBCF serves Licking, Muskingum, Coshocton, and Knox Counties. The CBCF was formed in 1994 to offer treatment, education, work, and other rehabilitation services to convicted felons within the four counties. The CBCF is governed by a seven member board comprised of two common pleas court judges from Licking, Muskingum, and Coshocton Counties and one common pleas court judge from Knox County. The common pleas judges and the respective county commissioners appoint a thirteen member citizens advisory board to assist in the operation of the CBCF. The board has total control over operations of the CBCF including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. The CBCF receives funding in the form of state grant monies which are used to provide the various services of the CBCF. Licking County serves as fiscal agent for the CBCF. During 2013, the CBCF received no monies from Muskingum County. The CBCF has no outstanding debt. Financial information can be obtained from Licking-Muskingum Community Based Correctional Facility, 119 East Main Street, Newark, Ohio 43055.

I. Zanesville-Muskingum County Port Authority

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

J. Perry Multi-County Juvenile Facility

The Perry Multi-County Juvenile Facility (Facility) is a jointly governed organization created to rehabilitate juvenile offenders in lieu of commitment to the Ohio Department of Youth Services. The Facility has an eight member governing board that consists of one juvenile court judge, or designee, from the counties of Coshocton, Delaware, Fairfield, Knox, Licking, Morgan, Muskingum, and Perry. The Facility also has an executive committee that handles the daily operations of the Facility and reports to the governing board. The executive committee is composed of the officers of the governing board. The Board exercises total control over the operations of the Facility including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. The Facility's revenues will consist of an annual grant applied for by the Director of the Facility and charges for services from the participating counties. During 2013, the County made no contributions to the Facility for the housing of juvenile offenders. Financial information can be obtained from the Perry Multi-County Juvenile Facility, 1625 Commerce Drive, New Lexington, Ohio 43764.

K. Muskingum County Center for Seniors

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

L. Foxfire High School

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

NOTE 21 - RELATED ORGANIZATIONS

A. Muskingum County Convention Facilities Authority

The Muskingum County Convention Facilities Authority (Authority) was created pursuant to State statutes for the purpose of acquiring, constructing, equipping, and operating a convention facility in Muskingum County. The Authority operates under the direction of an eleven member appointed board of directors. The board consists of six members appointed by Muskingum County, three members appointed by the Mayor of the City of Zanesville and two members appointed by the remaining municipal corporations located within the County. The Authority receives funding in the form of excise tax on hotels and motels in the amount of three percent of each transaction occurring within the boundaries of Muskingum County. The County is prohibited from contributing to the operations of the Authority by State Law. During 2013, the Authority received \$536,558 from excise taxes and rental income. The Authority has no outstanding debt. Financial information can be obtained from the Muskingum County Convention Facilities Authority, 205 North Fifth Street, Zanesville, Ohio 43701.

B. Zanesville Metropolitan Housing Authority

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

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

C. Muskingum Valley Park District

The Muskingum Valley Park District was created pursuant to the laws of the State of Ohio. The Park District is a legally separate entity which is governed by a three member board appointed by the probate court judge. The Park District Board may adopt budgets, hire and fire employees, and issue revenue debt without the approval of the County. The Park District received local government monies during 2013. The County serves as fiscal agent for the Park District and the activity is reflected in the Park District Agency Fund. Financial information can be obtained from Muskingum Valley Park District, 1720 Euclid Avenue, Zanesville, Ohio 43701.

D. Muskingum County Library System

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

NOTE 22 - PUBLIC ENTITY POOL

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

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

CORSA has entered into certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County does not have an equity interest in or a financial responsibility for CORSA. Any additional premium or contribution amounts and estimates of losses are not reasonably determinable. The County's payment for insurance to CORSA in 2013 was \$412,970. Requests for financial information should be directed to David Brooks, CORSA Managing Director, County Risk Sharing Authority, Inc., 209 East State Street, Columbus, Ohio, 43215.

NOTE 23 - RELATED PARTY TRANSACTIONS

Muskingum Starlight Industries, Inc., a discretely presented component unit of Muskingum County, received contributions from the County for facilities, certain equipment, transportation, and salaries for administration, implementation, and supervision of its programs. These contributions are reflected as in-kind contributions and expenses at cost or fair market value as applicable, in the basic financial statements. In 2013, these contributions were \$395,256. In addition, the County's financial statements reflect a liability of \$22,815 on the Statement of Net Position to Muskingum Starlight Industries, Inc. for services provided to the County but not yet paid.

The Transportation Improvement District (District), a discretely presented component unit of Muskingum County, currently shares office space with the Zanesville-Muskingum County Port Authority in the Welcome Center, located at 205 North Fifth Street, Zanesville, Ohio 43701. In addition, the County contributed \$100,000 in promotional and operational expenses during 2013 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.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

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

Fund Balances	General	Public Assistance	Starlight School Levy	Children Services Levy	Other Governmental Funds	Total
Nonspendable:						
Inventory	\$144,197	\$12,151	\$35,057	\$23,761	\$401,464	\$616,630
Prepays	202,989	29,226	28,358	8,507	72,067	341,147
Unclaimed Monies	46,648	0	0	0	0	46,648
Total Nonspendable	393,834	41,377	63,415	32,268	473,531	1,004,425
Restricted to:						
Court Corrections	0	0	0	0	1,791,898	1,791,898
Roads and Bridges	0	0	0	0	1,355,308	1,355,308
Human Services	0	0	0	0	597,063	597,063
Community Development	0	0	0	0	86,821	86,821
Public Safety	0	0	0	0	1,314,856	1,314,856
Developmental						
Disabilities	0	0	23,419,792	0	0	23,419,792
Health	0	0	0	0	1,185,232	1,185,232
Mental Health	0	0	0	0	56,923	56,923
Children Services	0	0	0	6,380,942	164,569	6,545,511
Debt Service	0	0	0	0	309,656	309,656
Capital Outlay	0	0	0	0	1,546,675	1,546,675
Other Purposes	0	0	0	0	2,698,251	2,698,251
Total Restricted	0	0	23,419,792	6,380,942	11,107,252	40,907,986
Assigned to:						
Purchases on Order	126,330	0	0	0	0	126,330
Subsequent Years'						
Appropriations	5,142,641	0	0	0	0	5,142,641
Total Assigned	5,268,971	0	0	0	0	5,268,971
Unassigned (Deficit)	6,934,378	(64,777)	0	0	(137,642)	6,731,959
Total Fund Balances	\$12,597,183	(\$23,400)	\$23,483,207	\$6,413,210	\$11,443,141	\$53,913,341

In addition to the above fund balance constraints, the County has a General Fund budget stabilization arrangement that does not meet the criteria to be classified as restricted or committed. Pursuant to Ohio Revised Code Section 5705.13, the County established a budget stabilization by resolution to provide options to respond to unexpected issues and afford a buffer against shocks and other forms of risk such as revenue volatility, unexpected infrastructure failure, or disaster situations. Expenditures of a recurring nature are not addressed through the use of this arrangement. The County Commissioners authorized the funding of this arrangement as resources become available in the General Fund. The fund balance should not exceed 30 percent of the General Fund average revenues. The balance in the reserve at December 31, 2013, is \$4,430,550.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

NOTE 25 - FOOD STAMPS

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

NOTE 26 - CONTINGENT LIABILITIES

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

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

NOTE 27 - TRANSPORTATION IMPROVEMENT DISTRICT

A. Reporting Entity

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

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

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

B. Summary of Significant Accounting Policies

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

Basis of Presentation

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

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

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

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

Fund Financial Statements During the year, the District segregates transactions related to certain District functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the District at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds would be aggregated and presented in a single column; however, the District did not have any nonmajor funds in 2013 since all funds were considered as major.

Fund Accounting

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

The following are the District's major governmental funds:

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

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

State Route 93/22 Capital Projects Fund The State Route 93/22 Capital Projects Fund is used to account for grant monies for the design, upgrade, and/or construction of public roadways.

Measurement Focus

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

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

Basis of Accounting

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

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

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

Deferred Outflows/Inflows of Resources In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. The District had no deferred outflows of resources for 2013.

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

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

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

Cash and Cash Equivalents

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

Capital Assets

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

Accrued Liabilities and Long-Term Obligations

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

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

Fund Balance

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

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

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

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

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

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

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

Net Position

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

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

C. Equity in Pooled Cash and Investments

The County Auditor serves as fiscal officer of the District. The Ohio Revised Code prescribes allowable deposits and investments for both the District and the County. At December 31, 2013, the District had cash and investments with a carrying amount of \$9,193, which is included in and collateralized with Muskingum County's cash management pool.

D. Receivables

Receivables at December 31, 2013, consisted of contracts and interest. All receivables are considered collectible in full.

E. Long-Term Obligations

Changes in the long-term obligation of the District during 2013 were as follows:

	Outstanding 1/1/2013	Additions	(Reductions)	Outstanding 12/31/2013	Amounts Due Within One Year
Governmental Activities:					
General Long-Term Obligation:					
State Infrastructure Bank - 3%	\$5,587,831	\$0	(\$669,329)	\$4,918,502	\$691,259

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

	Loan	
	State Infrastructure Bank - 3%	
	Principal	Interest
2014	\$691,259	\$154,280
2015	713,908	131,632
2016	737,298	108,241
2017	761,455	84,084
2018	786,403	59,136
2019-2020	1,228,179	40,130
	<u>\$4,918,502</u>	<u>\$577,503</u>

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

F. Risk Management

The District has obtained commercial insurance for the following risks:

- General liability
- Vehicles

G. Related Party Transaction

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

H. Change in Accounting Principle

For the year 2013, the District has implemented Government Accounting Standard Board (GASB) Statement No. 61, "The Financial Reporting Entity: Omnibus; an amendment of GASB Statements No. 14 and No. 34". This change was incorporated in the District's 2013 financial statements; however, there was no effect on beginning net position.

NOTE 28 - MUSKINGUM COUNTY LAND REUTILIZATION CORPORATION

A. Reporting Entity

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

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, 2013

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 and Grant Funds are its only governmental funds.

Fund Accounting

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

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

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, 2013

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

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

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

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

Federal Income Tax

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

Cash and Cash Equivalents

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

Net Position

Net position represents the difference between assets/deferred outflow of resources and liabilities/deferred inflows of resources. The Land Bank did not have any deferred outflow of resources and deferred inflow of resources as of December 31, 2013. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Board of Directors or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The Land Bank had no restricted net positions at December 31, 2013. The Land Bank applies restricted resources first when an expense is incurred for which both restricted and unrestricted net positions are available.

Estimates

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

Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the Land Bank and that are either unusual in nature or infrequent in occurrence. The Land Bank had no extraordinary or special items during 2013.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

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.

Inventory Held for Resale

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

C. Deposits

At December 31, 2013, the carrying amount of the Land’s deposits was \$15,444. Based on the criteria described in GASB Statement No. 40, *Deposits and Investment Risk Disclosures*, as of December 31, 2013, the Land Bank’s bank balance of \$15,444 was covered by Federal Deposit Insurance Corporation (FDIC). Custodial credit risk is the risk that in the event of bank failure that the Land Bank’s deposits may not be returned to it. Protection of the Land Bank’s cash and deposits is provided by the FDIC or collateralized by the financial institution.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

D. Risk Management

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

- Commercial General Liability
- Directors/Officers Liability

E. Grant Receivable

Grant receivables at December 31, 2013, consisted of the Moving Ohio Forward Grant.

F. Related Party Transactions

The Land Bank, a discretely presented component unit of Muskingum County, acts as the lead agency on the Moving Ohio Forward Grant. A portion of which is sub-granted to Muskingum County. As of December 31, 2013, Muskingum County has incurred \$133,874 in eligible expenses for which reimbursement has not yet been received from the Land Bank. This amount is reflected as Due to Primary Government on the financial statements.

NOTE 29 - MUSKINGUM STARLIGHT INDUSTRIES, INC.

A. Summary of Significant Accounting Policies

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

Organization and Purpose

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

Basis of Accounting

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

Basis of Presentation

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

Cash and Equivalents

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

Inventory

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

Investments

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

Property and Equipment

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

Income Tax Status

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

Muskingum Starlight Industries, Inc.'s Form 990, Return of Organization Exempt from Income Tax, for the years ended December 31, 2011, 2012, and 2013 are subject to examination by the IRS, generally for three years after they were filed.

Estimates

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

Fair Value of Financial Instruments

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

Subsequent Events

The Organization adopted FASB ASC 855 (formerly SFAS No. 165) "Subsequent Events" which clarifies accounting for, and disclosure of, events that occur after the balance sheet date, but before financial statements are issued or are available to be issued. Pursuant to FASB ASC 855, the Organization evaluated events and transactions occurring after the balance sheet date through June 25, 2014, and noted no events that need to be disclosed.

B. Donated Services, Equipment, and Facilities

The Muskingum County Board of Developmental Disabilities made In-Kind Contributions to the Muskingum Starlight Industries, Inc. Workshop. The In-Kind Contributions as of December 31, 2013 were \$395,256.

C. Deposits and Investments

Deposits with Financial Institutions

Custodial credit risk is the risk that in the event of bank failure, Muskingum Starlight Industries, Inc. will not be able to recover deposits. At year ended December 31, 2013, \$250,000 of the Organization's bank balance of \$294,405 was covered by Federal Depository Insurance Corporation.

Investments

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

The composition of investments at December 31, 2013 is as follows:

	Type	Average Quality Rating	Average Maturity	Cost	Market
Money Market					
VG Money Market FD 30	N/A	N/A	N/A	\$1,012	\$1,012
Mutual Funds/Type					
VG Short Term Corporate FD 39	Bond	AA3	2.6 years	17,273	17,480
VG Total Bond Mkt Index ADM	Bond	AA1/AA2	7.2 years	7,599	12,074
VG Wellington Fund	Stock	unrated	N/A	13,141	19,301
VG Equity Income Fund INV	Stock	unrated	N/A	15,145	16,948
VG Total Stock Market Index ADM 585	Stock	unrated	N/A	13,220	21,403
Total Mutual Funds				<u>66,378</u>	<u>87,206</u>
Total Investments				<u>\$67,390</u>	<u>\$88,218</u>

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

Investment Risk Factors

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

Credit Risk

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

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

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

Custodial Credit Risk

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

Concentration of Credit Risk

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

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

Short term investments (money market)	1.1%
Fixed Income Funds	33.5%
Mutual Funds	<u>65.4%</u>
	100.0%

Interest Rate Risk

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

D. Restricted Cash and Custodial Payables

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

Muskingum County, Ohio

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2013**

E. Capital Leases

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

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**Combining Statements
and
Individual Fund Schedules**

GENERAL FUND

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

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2013

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$3,043,000	\$3,104,784	\$61,784
Permissive Sales Taxes	14,264,370	17,219,234	2,954,864
Charges for Services	3,851,609	4,210,271	358,662
Licenses and Permits	339,700	546,245	206,545
Fines and Forfeitures	340,800	380,689	39,889
Intergovernmental	2,358,874	2,724,461	365,587
Interest	550,850	557,956	7,106
Payments in Lieu of Taxes	110,000	104,492	(5,508)
Rent	315,127	340,823	25,696
Other	520,906	472,961	(47,945)
<i>Total Revenues</i>	<u>25,695,236</u>	<u>29,661,916</u>	<u>3,966,680</u>
Expenditures			
Current:			
General Government -			
Legislative and Executive			
Board of County Commissioners			
Salaries and Wages	562,799	499,708	63,091
Fringe Benefits	236,698	229,196	7,502
Contractual Services	1,426,266	1,211,573	214,693
Materials and Supplies	89,804	83,313	6,491
Capital Outlay	12,440	11,000	1,440
Other	138,772	135,851	2,921
<i>Total Board of County Commissioners</i>	<u>2,466,779</u>	<u>2,170,641</u>	<u>296,138</u>
County Auditor			
Salaries and Wages	495,060	465,392	29,668
Fringe Benefits	273,843	265,559	8,284
Contractual Services	159,176	131,323	27,853
Materials and Supplies	39,498	30,452	9,046
Capital Outlay	5,762	1,715	4,047
Other	38	0	38
<i>Total County Auditor</i>	<u>973,377</u>	<u>894,441</u>	<u>78,936</u>
Economic Development			
Contractual Services	160,074	70	160,004
Capital Outlay	200,000	0	200,000
<i>Total Economic Development</i>	<u>360,074</u>	<u>70</u>	<u>360,004</u>
County Treasurer			
Salaries and Wages	128,464	113,634	14,830
Fringe Benefits	55,310	52,295	3,015
Contractual Services	74,264	67,846	6,418
Materials and Supplies	9,299	8,683	616
Capital Outlay	4,500	3,046	1,454
Other	1,000	386	614
<i>Total County Treasurer</i>	<u>272,837</u>	<u>245,890</u>	<u>26,947</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2013

	Final Budget	Actual	Variance Positive (Negative)
General Government - Legislative and Executive (continued)			
Prosecuting Attorney			
Salaries and Wages	\$871,107	\$870,821	\$286
Fringe Benefits	319,142	317,366	1,776
Contractual Services	66,155	65,600	555
Materials and Supplies	16,777	16,365	412
Capital Outlay	380	0	380
Other	46,035	41,549	4,486
<i>Total Prosecuting Attorney</i>	<u>1,319,596</u>	<u>1,311,701</u>	<u>7,895</u>
Records Commission			
Salaries and Wages	48,779	48,779	0
Fringe Benefits	26,935	26,595	340
Contractual Services	168,106	48,387	119,719
Materials and Supplies	4,188	2,488	1,700
Capital Outlay	10,393	10,263	130
<i>Total Records Commission</i>	<u>258,401</u>	<u>136,512</u>	<u>121,889</u>
Board of Revision			
Contractual Services	9,617	8,473	1,144
Automatic Data Processing Board			
Contractual Services	630	630	0
Materials and Supplies	5,000	2,026	2,974
<i>Total Automatic Data Processing Board</i>	<u>5,630</u>	<u>2,656</u>	<u>2,974</u>
Clerk of Courts Title			
Salaries and Wages	153,700	153,700	0
Fringe Benefits	30,744	29,620	1,124
Contractual Services	14,360	7,080	7,280
Materials and Supplies	25,144	8,682	16,462
Capital Outlay	9,490	6,949	2,541
Other	119,481	42,129	77,352
<i>Total Clerk of Courts Title</i>	<u>352,919</u>	<u>248,160</u>	<u>104,759</u>
Board of Elections			
Salaries and Wages	255,517	253,678	1,839
Fringe Benefits	59,012	56,027	2,985
Contractual Services	142,545	134,831	7,714
Materials and Supplies	50,250	49,774	476
Capital Outlay	2,347	2,281	66
<i>Total Board of Elections</i>	<u>509,671</u>	<u>496,591</u>	<u>13,080</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, 2013

	Final Budget	Actual	Variance Positive (Negative)
General Government - Legislative and Executive (continued)			
Information Services			
Salaries and Wages	\$176,327	\$176,327	\$0
Fringe Benefits	35,960	35,318	642
Contractual Services	49,050	43,714	5,336
Materials and Supplies	29,865	18,258	11,607
Capital Outlay	65,620	54,535	11,085
<i>Total Information Services</i>	<u>356,822</u>	<u>328,152</u>	<u>28,670</u>
Recorder			
Salaries and Wages	169,421	145,477	23,944
Fringe Benefits	81,560	77,612	3,948
Contractual Services	40,128	40,017	111
Materials and Supplies	6,349	6,205	144
Capital Outlay	66,437	16,757	49,680
Other	2,008	2,008	0
<i>Total Recorder</i>	<u>365,903</u>	<u>288,076</u>	<u>77,827</u>
Maintenance and Operation			
Salaries and Wages	533,743	533,743	0
Fringe Benefits	393,778	390,370	3,408
Contractual Services	269,664	219,925	49,739
Materials and Supplies	121,684	119,386	2,298
Capital Outlay	6,749	6,749	0
<i>Total Maintenance and Operation</i>	<u>1,325,618</u>	<u>1,270,173</u>	<u>55,445</u>
Fleet Garage			
Salaries and Wages	70,679	69,786	893
Fringe Benefits	12,123	12,123	0
Contractual Services	690	690	0
Materials and Supplies	84,283	70,610	13,673
<i>Total Fleet Garage</i>	<u>167,775</u>	<u>153,209</u>	<u>14,566</u>
<i>Total General Government - Legislative and Executive</i>	<u>8,745,019</u>	<u>7,554,745</u>	<u>1,190,274</u>
General Government - Judicial			
Court of Appeals			
Contractual Services	48	48	0
Other	15,705	15,705	0
<i>Total Court of Appeals</i>	<u>15,753</u>	<u>15,753</u>	<u>0</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, 2013

	Final Budget	Actual	Variance Positive (Negative)
General Government - Judicial (continued)			
Common Pleas Court			
Salaries and Wages	\$254,248	\$252,623	\$1,625
Fringe Benefits	87,195	86,570	625
Contractual Services	61,269	54,682	6,587
Materials and Supplies	26,258	21,258	5,000
Capital Outlay	2,345	2,345	0
Other	9,579	9,354	225
<i>Total Common Pleas Court</i>	<u>440,894</u>	<u>426,832</u>	<u>14,062</u>
Jury Commission			
Salaries and Wages	5,400	5,400	0
Fringe Benefits	960	960	0
Contractual Services	28	28	0
<i>Total Jury Commission</i>	<u>6,388</u>	<u>6,388</u>	<u>0</u>
Domestic Relations Court			
Salaries and Wages	471,350	471,295	55
Fringe Benefits	138,134	137,291	843
Contractual Services	4,674	3,599	1,075
Materials and Supplies	8,254	7,901	353
Capital Outlay	1,113	256	857
<i>Total Domestic Relations Court</i>	<u>623,525</u>	<u>620,342</u>	<u>3,183</u>
Adult Probation			
Salaries and Wages	211,802	188,479	23,323
Fringe Benefits	37,568	34,208	3,360
Contractual Services	7,918	6,304	1,614
Materials and Supplies	2,175	1,888	287
<i>Total Adult Probation</i>	<u>259,463</u>	<u>230,879</u>	<u>28,584</u>
Juvenile Court			
Salaries and Wages	354,853	352,127	2,726
Fringe Benefits	645,802	639,287	6,515
Contractual Services	118,701	105,168	13,533
Materials and Supplies	23,424	22,587	837
Other	30,080	30,080	0
<i>Total Juvenile Court</i>	<u>1,172,860</u>	<u>1,149,249</u>	<u>23,611</u>
Juvenile Probation			
Salaries and Wages	448,617	419,667	28,950
Fringe Benefits	61,802	57,217	4,585
Contractual Services	2,364	2,177	187
Materials and Supplies	1,501	1,501	0
Other	17,650	17,318	332
<i>Total Juvenile Probation</i>	<u>531,934</u>	<u>497,880</u>	<u>34,054</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2013

	Final Budget	Actual	Variance Positive (Negative)
General Government - Judicial (continued)			
Detention Home			
Salaries and Wages	\$1,094,100	\$1,070,494	\$23,606
Fringe Benefits	184,223	177,801	6,422
Contractual Services	76,347	75,325	1,022
Materials and Supplies	107,364	107,025	339
Other	48,926	48,926	0
<i>Total Detention Home</i>	<u>1,510,960</u>	<u>1,479,571</u>	<u>31,389</u>
Probate Court			
Salaries and Wages	153,134	148,317	4,817
Fringe Benefits	64,125	63,452	673
Contractual Services	5,637	5,368	269
Materials and Supplies	4,306	4,251	55
Capital Outlay	4,600	4,600	0
Other	4,432	4,432	0
<i>Total Probate Court</i>	<u>236,234</u>	<u>230,420</u>	<u>5,814</u>
Clerk of Courts			
Salaries and Wages	309,093	309,013	80
Fringe Benefits	220,079	218,016	2,063
Contractual Services	12,541	12,290	251
Materials and Supplies	21,473	20,672	801
Capital Outlay	1,867	1,867	0
Other	1,604	1,604	0
<i>Total Clerk of Courts</i>	<u>566,657</u>	<u>563,462</u>	<u>3,195</u>
County Court			
Salaries and Wages	261,446	261,446	0
Fringe Benefits	132,295	130,705	1,590
Contractual Services	10,865	10,209	656
Materials and Supplies	9,893	9,893	0
Capital Outlay	475	475	0
Other	6,406	6,354	52
<i>Total County Court</i>	<u>421,380</u>	<u>419,082</u>	<u>2,298</u>
Municipal Court			
Salaries and Wages	65,666	65,666	0
Fringe Benefits	15,668	15,204	464
Contractual Services	5,762	5,733	29
<i>Total Municipal Court</i>	<u>87,096</u>	<u>86,603</u>	<u>493</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, 2013

	Final Budget	Actual	Variance Positive (Negative)
General Government - Judicial (continued)			
Law Library			
Salaries and Wages	\$9,173	\$9,173	\$0
Fringe Benefits	5,262	2,459	2,803
Contractual Services	163	163	0
<i>Total Law Library</i>	<u>14,598</u>	<u>11,795</u>	<u>2,803</u>
Attorney Fees - Public Defender Attorney Fees	<u>777,223</u>	<u>776,977</u>	<u>246</u>
<i>Total General Government - Judicial</i>	<u>6,664,965</u>	<u>6,515,233</u>	<u>149,732</u>
Public Safety			
Coroner's Office			
Salaries and Wages	50,000	47,788	2,212
Fringe Benefits	25,247	25,025	222
Contractual Services	68,016	66,877	1,139
Materials and Supplies	2,000	1,284	716
Other	900	873	27
<i>Total Coroner's Office</i>	<u>146,163</u>	<u>141,847</u>	<u>4,316</u>
Sheriff			
Salaries and Wages	4,917,652	4,885,716	31,936
Fringe Benefits	2,218,084	2,196,013	22,071
Contractual Services	433,343	419,503	13,840
Materials and Supplies	404,809	404,809	0
Capital Outlay	125,940	125,940	0
Other	6,465	6,465	0
<i>Total Sheriff</i>	<u>8,106,293</u>	<u>8,038,446</u>	<u>67,847</u>
Jail			
Contractual Services	<u>641,323</u>	<u>630,648</u>	<u>10,675</u>
Disaster Services			
Contractual Services	<u>57,558</u>	<u>57,448</u>	<u>110</u>
Building Regulation			
Salaries and Wages	319,600	305,159	14,441
Fringe Benefits	107,578	105,386	2,192
Contractual Services	133,883	108,226	25,657
Materials and Supplies	10,000	9,235	765
Capital Outlay	36,000	35,848	152
Other	34,811	31,594	3,217
<i>Total Building Regulation</i>	<u>641,872</u>	<u>595,448</u>	<u>46,424</u>
<i>Total Public Safety</i>	<u>9,593,209</u>	<u>9,463,837</u>	<u>129,372</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, 2013

	Final Budget	Actual	Variance Positive (Negative)
Public Works			
Engineer			
Salaries and Wages	\$98,300	\$98,300	\$0
Fringe Benefits	17,316	17,316	0
Contractual Services	526	492	34
Materials and Supplies	1,379	1,379	0
<i>Total Engineer</i>	117,521	117,487	34
Technical Support			
Contractual Services	3	3	0
Other	250	0	250
<i>Total Technical Support</i>	253	3	250
Planning Commission			
Salaries and Wages	15,769	15,731	38
Fringe Benefits	2,639	2,639	0
Contractual Services	81	81	0
Materials and Supplies	348	270	78
<i>Total Planning Commission</i>	18,837	18,721	116
<i>Total Public Works</i>	136,611	136,211	400
Health			
Humane Society			
Contractual Services	7,232	7,232	0
Agriculture			
Grant	200,000	200,000	0
Apiary Inspection	2,402	2,331	71
<i>Total Agriculture</i>	202,402	202,331	71
Other Health			
Crippled Children Aid	160,965	160,852	113
Other	65,000	32,287	32,713
<i>Total Other Health</i>	225,965	193,139	32,826
<i>Total Health</i>	435,599	402,702	32,897
Human Services			
Soldier's Relief			
Salaries and Wages	30,000	30,000	0
Fringe Benefits	9,436	9,229	207
Contractual Services	242,832	211,562	31,270
Materials and Supplies	7,009	5,077	1,932
Capital Outlay	5,000	3,625	1,375
Other	2,000	0	2,000
<i>Total Soldier's Relief</i>	296,277	259,493	36,784

(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, 2013

	Final Budget	Actual	Variance Positive (Negative)
Human Services (continued)			
Veteran's Services			
Salaries and Wages	\$192,805	\$189,446	\$3,359
Fringe Benefits	100,613	99,728	885
Contractual Services	29,104	23,480	5,624
Materials and Supplies	18,484	15,186	3,298
Other	2,000	250	1,750
<i>Total Veteran's Services</i>	<u>343,006</u>	<u>328,090</u>	<u>14,916</u>
County Home			
Salaries and Wages	36,188	36,188	0
Fringe Benefits	179,859	176,908	2,951
Contractual Services	23,017	23,017	0
Materials and Supplies	4,634	114	4,520
<i>Total County Home</i>	<u>243,698</u>	<u>236,227</u>	<u>7,471</u>
<i>Total Human Services</i>	<u>882,981</u>	<u>823,810</u>	<u>59,171</u>
Intergovernmental			
Contractual Services	462,732	91,595	371,137
Grants	303,300	303,300	0
<i>Total Intergovernmental</i>	<u>766,032</u>	<u>394,895</u>	<u>371,137</u>
Debt Service:			
Principal Retirement	130,286	130,286	0
Interest and Fiscal Charges	7,251	7,251	0
<i>Total Debt Service</i>	<u>137,537</u>	<u>137,537</u>	<u>0</u>
<i>Total Expenditures</i>	<u>27,361,953</u>	<u>25,428,970</u>	<u>1,932,983</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,666,717)</u>	<u>4,232,946</u>	<u>5,899,663</u>
Other Financing Sources (Uses)			
Proceeds from the Sale of Capital Assets	28,287	47,825	19,538
Advances In	0	854,820	854,820
Advances Out	0	(909,191)	(909,191)
Transfers In	2,329,509	36,000	(2,293,509)
Transfers Out	(7,457,155)	(3,197,152)	4,260,003
<i>Total Other Financing Sources (Uses)</i>	<u>(5,099,359)</u>	<u>(3,167,698)</u>	<u>1,931,661</u>
<i>Net Change in Fund Balance</i>	<u>(6,766,076)</u>	<u>1,065,248</u>	<u>7,831,324</u>
Fund Balance at Beginning of Year	9,947,090	9,947,090	0
Prior Year Encumbrances Appropriated	377,022	377,022	0
<i>Fund Balance at End of Year</i>	<u><u>\$3,558,036</u></u>	<u><u>\$11,389,360</u></u>	<u><u>\$7,831,324</u></u>

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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

Debt Service Funds

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

Capital Projects Funds

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

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2013

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$9,384,559	\$76,427	\$1,736,675	\$11,197,661
Cash and Cash Equivalents in Segregated Accounts	1,678	0	0	1,678
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	50,000	0	0	50,000
Receivables:				
Property Taxes	2,979,988	0	0	2,979,988
Payments in Lieu of Taxes	215,729	0	0	215,729
Permissive Motor Vehicle License Tax	35,345	0	0	35,345
Accounts	54,316	0	0	54,316
Intergovernmental	3,601,341	0	29,962	3,631,303
Special Assessments	0	285,286	0	285,286
Loans	0	233,229	0	233,229
Due from Component Unit	133,874	0	0	133,874
Materials and Supplies Inventory	401,464	0	0	401,464
Prepaid Items	72,067	0	0	72,067
<i>Total Assets</i>	<u>\$16,930,361</u>	<u>\$594,942</u>	<u>\$1,766,637</u>	<u>\$19,291,940</u>
Liabilities				
Accounts Payable	\$311,364	\$0	\$0	\$311,364
Accrued Wages and Benefits	301,706	0	0	301,706
Contracts Payable	2,481	0	0	2,481
Interfund Payable	404,210	0	0	404,210
Intergovernmental Payable	83,505	0	0	83,505
<i>Total Liabilities</i>	<u>1,103,266</u>	<u>0</u>	<u>0</u>	<u>1,103,266</u>
Deferred Inflows of Resources				
Property Taxes	2,556,320	0	0	2,556,320
Unavailable Revenue	3,873,965	285,286	29,962	4,189,213
<i>Total Deferred Inflows of Resources</i>	<u>6,430,285</u>	<u>285,286</u>	<u>29,962</u>	<u>6,745,533</u>
Fund Balances				
Nonspendable:				
Inventory	401,464	0	0	401,464
Prepays	72,067	0	0	72,067
Restricted to:				
Court Corrections	1,791,898	0	0	1,791,898
Roads and Bridges	1,165,308	0	190,000	1,355,308
Human Services	597,063	0	0	597,063
Community Development	86,821	0	0	86,821
Public Safety	1,314,856	0	0	1,314,856
Health	1,185,232	0	0	1,185,232
Mental Health	56,923	0	0	56,923
Children Services	164,569	0	0	164,569
Debt Service	0	309,656	0	309,656
Capital Outlay	0	0	1,546,675	1,546,675
Other Purposes	2,698,251	0	0	2,698,251
Unassigned (Deficit)	(137,642)	0	0	(137,642)
<i>Total Fund Balances</i>	<u>9,396,810</u>	<u>309,656</u>	<u>1,736,675</u>	<u>11,443,141</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$16,930,361</u>	<u>\$594,942</u>	<u>\$1,766,637</u>	<u>\$19,291,940</u>

Muskingum County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2013

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$2,663,877	\$0	\$0	\$2,663,877
Special Assessments	0	26,752	0	26,752
Permissive Motor Vehicle License Tax	478,052	0	0	478,052
Charges for Services	2,365,669	0	0	2,365,669
Licenses and Permits	211,181	0	0	211,181
Fines and Forfeitures	415,927	0	0	415,927
Intergovernmental	9,306,760	6,412	2,214,495	11,527,667
Interest	1,213	14,591	0	15,804
Payments in Lieu of Taxes	178,332	0	0	178,332
Rent	0	201,398	0	201,398
Contributions and Donations	21,070	0	0	21,070
Other	125,417	0	0	125,417
<i>Total Revenues</i>	<u>15,767,498</u>	<u>249,153</u>	<u>2,214,495</u>	<u>18,231,146</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	942,724	0	0	942,724
Judicial	356,504	0	0	356,504
Public Safety	2,319,852	0	0	2,319,852
Public Works	6,341,283	0	2,542,252	8,883,535
Health	839,726	0	0	839,726
Human Services	3,743,313	0	133,121	3,876,434
Capital Outlay	0	0	198,633	198,633
Intergovernmental	1,272,357	0	0	1,272,357
Debt Service:				
Principal Retirement	186,772	1,206,150	0	1,392,922
Current Refunding Principal	0	47,000	0	47,000
Interest and Fiscal Charges	44,123	323,405	0	367,528
Issuance Costs	0	711	0	711
<i>Total Expenditures</i>	<u>16,046,654</u>	<u>1,577,266</u>	<u>2,874,006</u>	<u>20,497,926</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(279,156)</u>	<u>(1,328,113)</u>	<u>(659,511)</u>	<u>(2,266,780)</u>
Other Financing Sources (Use)				
Refunding Bonds Issued	0	46,600	0	46,600
General Obligation Bonds Issued	0	0	200,000	200,000
Premium on Refunding Bonds Issued	0	1,173	0	1,173
Transfers In	1,322,671	1,226,052	514,049	3,062,772
Transfers Out	(564,432)	0	(37,367)	(601,799)
<i>Total Other Financing Sources (Use)</i>	<u>758,239</u>	<u>1,273,825</u>	<u>676,682</u>	<u>2,708,746</u>
<i>Net Change in Fund Balances</i>	479,083	(54,288)	17,171	441,966
Fund Balances at Beginning of Year	<u>8,917,727</u>	<u>363,944</u>	<u>1,719,504</u>	<u>11,001,175</u>
<i>Fund Balances at End of Year</i>	<u>\$9,396,810</u>	<u>\$309,656</u>	<u>\$1,736,675</u>	<u>\$11,443,141</u>

SPECIAL REVENUE FUNDS

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

Major Special Revenue Funds

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

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

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

Nonmajor Special Revenue Funds

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

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

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

Real Estate Assessment Fund - To account for restricted, state mandated, county-wide real estate reappraisals that are funded by charges to the political subdivisions located within the County.

Redevelopment Tax Equivalent Fund - To account for restricted money received pursuant to a tax increment financing agreement between the County and a local vendor to be used for expenses incurred during the construction of an adjoining road.

Miscellaneous Federal Grants Fund - To account for various restricted monies received through state agencies from the federal government or directly from the federal government which are not classified elsewhere. The individual funds are maintained separately on the County's books.

Access Visitation Grant Fund - To account for restricted revenues derived from a contract between the Job and Family Services Department and the Muskingum County Domestic Court. Expenditures are for contractual services in which a person has to supervise parent visitations with their children.

(continued)

SPECIAL REVENUE FUNDS (Continued)

Delinquent Real Estate Tax and Assessment Collection Fund - To account for the restricted monies received from delinquent real estate tax and assessment collections. Half of the money is to be allocated to the Prosecutor and the other half to the Treasurer for use in the collection of delinquent property taxes and assessments.

Homeland Security Fund - To account for restricted federal grants used to strengthen county-level capability to respond effectively to weapons of mass destruction and all hazard incidences in Muskingum County.

Juvenile IV-E Reimbursement Fund - To account for a restricted federal grant, sub-granted by the Ohio Department of Job and Family Services, to reimburse the costs of foster care maintenance for eligible youth, administrative costs to administer the program, and eligible training.

Tuberculosis Clinic Fund - To account for a restricted County-wide property tax levy used to diagnose and treat people with tuberculosis and respiratory diseases in the County.

Block Grants Fund - To account for restricted revenue from the federal government used for a revolving loan program and for improvements to targeted areas within the County.

County Courts Fund - To account for restricted money received through court fees which are used for court expenses and other judicial programs and issues.

Community Correction Fund - To account for restricted grant monies from the State of Ohio used to assist the County in correctional rehabilitation of persons on probation.

Home Detention (Electronic Monitor) Fund - To account for fees from the County Courts restricted for in-home housing of prisoners.

Moving Ohio Forward Fund - To account for a restricted grant from the State of Ohio to assist communities in their economic recovery by removing blighted or abandoned structures in order to reclaim neighborhoods.

Ohio Childrens Trust Fund - To account for restricted state grants to promote the prevention of child abuse and neglect in the County for children ages 0-5 and their families.

Marriage License Fund - To account for restricted marriage license fees. Fees are paid to Transitions Inc. and used for the treatment of battered women.

Political Subdivision Housing Fund - To account for fines and forfeitures restricted for the Adult Probation Program as specified by entry from the Courts. Created pursuant to Ohio Revised Code Section 4511.99.

Indigent Drivers Alcohol Treatment Fund - To account for restricted fines from the State and County Court. Created pursuant to Ohio Revised Code Section 4511.191.

Enforcement and Education Fund - To account for monies received from convictions on alcohol related cases restricted for education of the community at large and for the purchase of law enforcement equipment.

Law Enforcement Fund - To account for restricted fines from the County courts used by the Sheriff and Prosecuting Attorney for investigations, prosecutions and training for law enforcement personnel.

Legal Aid Society Fund - To account for a 1% administrative fee from probate court to be used as restricted by law for salaries and fringe benefits.

(continued)

SPECIAL REVENUE FUNDS (Continued)

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 for state grant monies to be used to assist the victims of crime.

Sheriff Commissary Fund - To account for restricted sales within the commissary to County jail inmates.

Children Services Christmas Fund - To account for restricted donations from citizens used to purchase gifts for children under care.

Mental Health Levy Fund - To account for a County-wide property tax levy restricted for the County's share in the Muskingum Area Alcohol, Drug Addiction and Mental Health Board.

Sheriff Levy Fund - To account for a County-wide property tax levy restricted to provide additional law enforcement in the County.

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

Northpointe Drive Fund - To account for monies restricted to pay amounts under contract with the Transportation Improvement District.

Law Library Resources Fund - To account for restricted fines and penalties collected by the various courts of the County and to account for restricted fees charged for law library services.

Juvenile Detention Fund - To account for restricted state and federal grants used in the operation and maintenance of the Detention Facility.

Concealed Weapon Fund - To account for fees collected from the issuance or renewal of license to carry a concealed handgun. These monies are restricted for costs incurred by the sheriff in connection with issuing these licenses or costs associated with handgun safety education programs.

Wireless 911 Fund - To account for a surcharge on cell phones restricted for the implementation and operation of a wireless 911 system.

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

Brandywine Loop Extension Fund - To account tax increment financing restricted as a grant given to the City of Zanesville for an extension of a bypass route.

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2013

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$716,370	\$716,370	\$0
Intergovernmental	7,256,978	6,962,843	(294,135)
Other	39,685	40,454	769
<i>Total Revenues</i>	<u>8,013,033</u>	<u>7,719,667</u>	<u>(293,366)</u>
Expenditures			
Current:			
Human Services			
Public Assistance			
Salaries and Wages	3,184,750	3,183,067	1,683
Fringe Benefits	1,686,400	1,673,619	12,781
Contractual Services	3,448,310	3,353,092	95,218
Materials and Supplies	62,850	62,687	163
Capital Outlay	57,255	57,166	89
Other	527,446	527,080	366
<i>Total Human Services</i>	<u>8,967,011</u>	<u>8,856,711</u>	<u>110,300</u>
Debt Service:			
Principal Retirement	2,801	2,801	0
Interest and Fiscal Charges	2,611	2,611	0
<i>Total Debt Service</i>	<u>5,412</u>	<u>5,412</u>	<u>0</u>
<i>Total Expenditures</i>	<u>8,972,423</u>	<u>8,862,123</u>	<u>110,300</u>
<i>Excess of Revenues Under Expenditures</i>	(959,390)	(1,142,456)	(183,066)
Other Financing Source			
Transfers In	433,783	433,783	0
<i>Net Change in Fund Balance</i>	(525,607)	(708,673)	(183,066)
Fund Balance at Beginning of Year	519,729	519,729	0
Prior Year Encumbrances Appropriated	125,614	125,614	0
<i>Fund Balance (Deficit) at End of Year</i>	<u><u>\$119,736</u></u>	<u><u>(\$63,330)</u></u>	<u><u>(\$183,066)</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Starlight School Levy Fund
For the Year Ended December 31, 2013

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$5,358,179	\$6,019,809	\$661,630
Charges for Services	35,400	38,685	3,285
Intergovernmental	3,353,306	4,041,990	688,684
Interest	0	259	259
Payments in Lieu of Taxes	36,050	20,523	(15,527)
Contributions and Donations	15,000	16,645	1,645
Other	11,500	44,649	33,149
	<u>8,809,435</u>	<u>10,182,560</u>	<u>1,373,125</u>
<i>Total Revenues</i>			
Expenditures			
Current:			
Human Services			
Starlight School			
Salaries and Wages	4,526,151	3,885,393	640,758
Fringe Benefits	2,006,896	1,597,016	409,880
Contractual Services	3,702,848	2,248,916	1,453,932
Materials and Supplies	83,000	60,954	22,046
Capital Outlay	284,250	179,942	104,308
	<u>10,603,145</u>	<u>7,972,221</u>	<u>2,630,924</u>
<i>Total Expenditures</i>			
<i>Net Change in Fund Balance</i>	(1,793,710)	2,210,339	4,004,049
Fund Balance at Beginning of Year	20,660,048	20,660,048	0
Prior Year Encumbrances Appropriated	138,027	138,027	0
<i>Fund Balance at End of Year</i>	<u>\$19,004,365</u>	<u>\$23,008,414</u>	<u>\$4,004,049</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, 2013

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$2,289,146	\$2,689,197	\$400,051
Charges for Services	944,200	1,228,513	284,313
Intergovernmental	1,825,252	2,574,640	749,388
Payments in Lieu of Taxes	12,000	8,209	(3,791)
Contributions and Donations	6,642	9,779	3,137
Other	15,000	18,400	3,400
<i>Total Revenues</i>	<u>5,092,240</u>	<u>6,528,738</u>	<u>1,436,498</u>
Expenditures			
Current:			
Human Services			
Children Services			
Salaries and Wages	3,103,438	2,924,772	178,666
Fringe Benefits	1,526,100	1,428,795	97,305
Contractual Services	3,398,597	1,901,187	1,497,410
Materials and Supplies	210,816	192,978	17,838
Capital Outlay	77,000	20,144	56,856
Other	522,953	496,256	26,697
<i>Total Expenditures</i>	<u>8,838,904</u>	<u>6,964,132</u>	<u>1,874,772</u>
<i>Net Change in Fund Balance</i>	(3,746,664)	(435,394)	3,311,270
Fund Balance at Beginning of Year	6,502,459	6,502,459	0
Prior Year Encumbrances Appropriated	<u>265,256</u>	<u>265,256</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$3,021,051</u></u>	<u><u>\$6,332,321</u></u>	<u><u>\$3,311,270</u></u>

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2013

	Dog and Kennel	Child Support Enforcement Agency	Childrens' Services Trust	Real Estate Assessment	Redevelopment Tax Equivalent
Assets					
Equity in Pooled Cash and Cash Equivalents	\$190,722	\$247,256	\$48,824	\$1,813,406	\$0
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents	0	0	0	0	50,000
Receivables:					
Property Taxes	0	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0	133,491
Permissive Motor Vehicle License Tax	0	0	0	0	0
Accounts	0	51	0	0	0
Intergovernmental	0	169,070	0	0	0
Due from Component Unit	0	0	0	0	0
Materials and Supplies Inventory	1,382	6,050	0	0	0
Prepaid Items	407	11,322	0	3,390	0
<i>Total Assets</i>	<u>\$192,511</u>	<u>\$433,749</u>	<u>\$48,824</u>	<u>\$1,816,796</u>	<u>\$183,491</u>
Liabilities					
Accounts Payable	\$3,241	\$6,326	\$0	\$810	\$0
Accrued Wages and Benefits	5,264	67,084	0	14,070	0
Contracts Payable	0	0	0	0	0
Interfund Payable	1,410	79,671	0	5,058	0
Intergovernmental Payable	1,334	18,190	0	3,897	0
<i>Total Liabilities</i>	<u>11,249</u>	<u>171,271</u>	<u>0</u>	<u>23,835</u>	<u>0</u>
Deferred Inflows of Resources					
Property Taxes	0	0	0	0	0
Unavailable Revenue	0	141,245	0	0	133,491
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>141,245</u>	<u>0</u>	<u>0</u>	<u>133,491</u>
Fund Balances					
Nonspendable:					
Inventory	1,382	6,050	0	0	0
Prepays	407	11,322	0	3,390	0
Restricted to:					
Court Corrections	0	0	0	0	0
Roads and Bridges	0	0	0	0	0
Human Services	0	103,861	0	0	0
Community Development	0	0	0	0	0
Public Safety	0	0	0	0	0
Health	0	0	0	0	0
Mental Health	0	0	0	0	0
Children Services	0	0	48,824	0	0
Other Purposes	179,473	0	0	1,789,571	50,000
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>181,262</u>	<u>121,233</u>	<u>48,824</u>	<u>1,792,961</u>	<u>50,000</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$192,511</u>	<u>\$433,749</u>	<u>\$48,824</u>	<u>\$1,816,796</u>	<u>\$183,491</u>

(continued)

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (Continued)
December 31, 2013

	Miscellaneous Federal Grants	Access Visitation Grant	Delinquent Real Estate Tax and Assessment Collection	Homeland Security	Juvenile IV-E Reimbursement
Assets					
Equity in Pooled Cash and Cash Equivalents	\$24,942	\$3,245	\$164,561	\$0	\$0
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents	0	0	0	0	0
Receivables:					
Property Taxes	0	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0	0
Accounts	0	0	694	0	0
Intergovernmental	32,578	0	0	8,577	20,000
Due from Component Unit	0	0	0	0	0
Materials and Supplies Inventory	421	0	0	0	0
Prepaid Items	268	0	0	18,522	0
<i>Total Assets</i>	<u>\$58,209</u>	<u>\$3,245</u>	<u>\$165,255</u>	<u>\$27,099</u>	<u>\$20,000</u>
Liabilities					
Accounts Payable	\$0	\$0	\$6,186	\$3,768	\$0
Accrued Wages and Benefits	2,872	0	9,732	0	0
Contracts Payable	0	0	0	0	0
Interfund Payable	9,013	62	48,132	3,767	0
Intergovernmental Payable	776	0	2,658	0	0
<i>Total Liabilities</i>	<u>12,661</u>	<u>62</u>	<u>66,708</u>	<u>7,535</u>	<u>0</u>
Deferred Inflows of Resources					
Property Taxes	0	0	0	0	0
Unavailable Revenue	31,436	0	0	4,810	20,000
<i>Total Deferred Inflows of Resources</i>	<u>31,436</u>	<u>0</u>	<u>0</u>	<u>4,810</u>	<u>20,000</u>
Fund Balances					
Nonspendable:					
Inventory	421	0	0	0	0
Prepays	268	0	0	18,522	0
Restricted to:					
Court Corrections	0	0	0	0	0
Roads and Bridges	0	0	0	0	0
Human Services	0	0	0	0	0
Community Development	0	0	0	0	0
Public Safety	13,423	0	0	0	0
Health	0	0	0	0	0
Mental Health	0	0	0	0	0
Children Services	0	0	0	0	0
Other Purposes	0	3,183	98,547	0	0
Unassigned (Deficit)	0	0	0	(3,768)	0
<i>Total Fund Balances (Deficit)</i>	<u>14,112</u>	<u>3,183</u>	<u>98,547</u>	<u>14,754</u>	<u>0</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$58,209</u>	<u>\$3,245</u>	<u>\$165,255</u>	<u>\$27,099</u>	<u>\$20,000</u>

Tuberculosis Clinic	Block Grants	County Courts	Community Correction	Home Detention (Electronic Monitor)	Moving Ohio Forward	Ohio Childrens Trust	Marriage License
\$1,204,480	\$153,186	\$1,760,298	\$4,603	\$167,297	\$30,226	\$0	\$1,337
1,678	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
472,584	0	0	0	0	0	0	0
1,643	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
6,780	0	9,405	0	24,879	0	0	0
122,574	313,861	0	125,413	22,033	0	13,777	0
0	0	0	0	0	133,874	0	0
27,024	152	0	0	0	0	0	0
2,562	111	14,784	140	0	0	0	0
<u>\$1,839,325</u>	<u>\$467,310</u>	<u>\$1,784,487</u>	<u>\$130,156</u>	<u>\$214,209</u>	<u>\$164,100</u>	<u>\$13,777</u>	<u>\$1,337</u>
\$6,831	\$32,760	\$4,310	\$0	\$6,682	\$0	\$0	\$1,337
13,312	2,169	588	8,299	3,734	0	0	0
0	0	0	0	0	0	0	0
4,714	30,850	364	63	1,379	164,100	0	0
3,541	586	160	2,251	1,018	0	0	0
<u>28,398</u>	<u>66,365</u>	<u>5,422</u>	<u>10,613</u>	<u>12,813</u>	<u>164,100</u>	<u>0</u>	<u>1,337</u>
385,656	0	0	0	0	0	0	0
<u>210,453</u>	<u>313,861</u>	<u>9,405</u>	<u>62,706</u>	<u>35,896</u>	<u>133,874</u>	<u>13,777</u>	<u>0</u>
<u>596,109</u>	<u>313,861</u>	<u>9,405</u>	<u>62,706</u>	<u>35,896</u>	<u>133,874</u>	<u>13,777</u>	<u>0</u>
27,024	152	0	0	0	0	0	0
2,562	111	14,784	140	0	0	0	0
0	0	1,754,876	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	86,821	0	0	0	0	0	0
0	0	0	56,697	165,500	0	0	0
1,185,232	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	(133,874)	0	0
<u>1,214,818</u>	<u>87,084</u>	<u>1,769,660</u>	<u>56,837</u>	<u>165,500</u>	<u>(133,874)</u>	<u>0</u>	<u>0</u>
<u>\$1,839,325</u>	<u>\$467,310</u>	<u>\$1,784,487</u>	<u>\$130,156</u>	<u>\$214,209</u>	<u>\$164,100</u>	<u>\$13,777</u>	<u>\$1,337</u>

(continued)

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (Continued)
December 31, 2013

	Political Subdivision Housing	Indigent Drivers Alcohol Treatment	Enforcement and Education	Law Enforcement	Legal Aid Society
Assets					
Equity in Pooled Cash and Cash Equivalents	\$39,052	\$189,567	\$575	\$105,231	\$593
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents	0	0	0	0	0
Receivables:					
Property Taxes	0	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0	0
Accounts	948	0	100	0	0
Intergovernmental	0	4,916	0	0	0
Due from Component Unit	0	0	0	0	0
Materials and Supplies Inventory	0	0	0	0	0
Prepaid Items	0	0	0	1,048	0
<i>Total Assets</i>	<u>\$40,000</u>	<u>\$194,483</u>	<u>\$675</u>	<u>\$106,279</u>	<u>\$593</u>
Liabilities					
Accounts Payable	\$0	\$0	\$0	\$0	\$0
Accrued Wages and Benefits	0	0	0	0	0
Contracts Payable	0	0	0	0	0
Interfund Payable	0	0	0	0	0
Intergovernmental Payable	0	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Deferred Inflows of Resources					
Property Taxes	0	0	0	0	0
Unavailable Revenue	0	4,916	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>4,916</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances					
Nonspendable:					
Inventory	0	0	0	0	0
Prepays	0	0	0	1,048	0
Restricted to:					
Court Corrections	0	0	0	0	0
Roads and Bridges	0	0	0	0	0
Human Services	0	0	0	0	0
Community Development	0	0	0	0	0
Public Safety	0	0	675	105,231	0
Health	0	0	0	0	0
Mental Health	0	0	0	0	0
Children Services	0	0	0	0	0
Other Purposes	40,000	189,567	0	0	593
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>40,000</u>	<u>189,567</u>	<u>675</u>	<u>106,279</u>	<u>593</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$40,000</u>	<u>\$194,483</u>	<u>\$675</u>	<u>\$106,279</u>	<u>\$593</u>

Senior Citizens Levy	Felony Delinquent Care and Custody	Drug Law Enforcement	Indigent Guardianship	Victim of Criminals	Sheriff Commissary	Children Services Christmas	Mental Health Levy
\$530,072	\$164,644	\$24,881	\$1,047	\$7,353	\$96,892	\$118,537	\$56,923
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
751,830	0	0	0	0	0	0	1,249,523
2,054	0	0	0	0	0	0	4,108
0	0	0	0	0	0	0	0
0	0	290	0	0	10,214	0	0
41,980	118,628	0	0	30,300	0	0	67,648
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
2,582	0	723	0	0	332	0	0
<u>\$1,328,518</u>	<u>\$283,272</u>	<u>\$25,894</u>	<u>\$1,047</u>	<u>\$37,653</u>	<u>\$107,438</u>	<u>\$118,537</u>	<u>\$1,378,202</u>
\$0	\$4,375	\$0	\$0	\$0	\$11,874	\$2,792	\$0
23,628	5,424	0	0	2,267	1,088	0	0
0	0	0	0	0	0	0	0
7,879	2,738	0	0	7,472	409	0	0
6,410	1,488	0	0	350	286	0	0
<u>37,917</u>	<u>14,025</u>	<u>0</u>	<u>0</u>	<u>10,089</u>	<u>13,657</u>	<u>2,792</u>	<u>0</u>
648,693	0	0	0	0	0	0	1,081,874
147,171	73,864	290	0	20,200	5,920	0	239,405
<u>795,864</u>	<u>73,864</u>	<u>290</u>	<u>0</u>	<u>20,200</u>	<u>5,920</u>	<u>0</u>	<u>1,321,279</u>
0	0	0	0	0	0	0	0
2,582	0	723	0	0	332	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
492,155	0	0	1,047	0	0	0	0
0	0	0	0	0	0	0	0
0	195,383	24,881	0	7,364	87,529	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	56,923
0	0	0	0	0	0	115,745	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>494,737</u>	<u>195,383</u>	<u>25,604</u>	<u>1,047</u>	<u>7,364</u>	<u>87,861</u>	<u>115,745</u>	<u>56,923</u>
<u>\$1,328,518</u>	<u>\$283,272</u>	<u>\$25,894</u>	<u>\$1,047</u>	<u>\$37,653</u>	<u>\$107,438</u>	<u>\$118,537</u>	<u>\$1,378,202</u>

(continued)

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (Continued)
December 31, 2013

	Sheriff Levy	Motor Vehicle and Gasoline Tax	Law Library Resources	Juvenile Detention
Assets				
Equity in Pooled Cash and Cash Equivalents	\$265,429	\$1,128,676	\$227,847	\$37,022
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	0	0	0	0
Receivables:				
Property Taxes	506,051	0	0	0
Payments in Lieu of Taxes	2,054	0	0	0
Permissive Motor Vehicle License Tax	0	35,345	0	0
Accounts	0	386	0	0
Intergovernmental	21,539	2,488,447	0	0
Due from Component Unit	0	0	0	0
Materials and Supplies Inventory	0	366,435	0	0
Prepaid Items	0	11,177	5	0
<i>Total Assets</i>	<u>\$795,073</u>	<u>\$4,030,466</u>	<u>\$227,852</u>	<u>\$37,022</u>
Liabilities				
Accounts Payable	\$0	\$196,638	\$22,747	\$0
Accrued Wages and Benefits	16,488	120,233	368	0
Contracts Payable	0	2,481	0	0
Interfund Payable	6,031	29,475	58	0
Intergovernmental Payable	6,361	29,400	103	0
<i>Total Liabilities</i>	<u>28,880</u>	<u>378,227</u>	<u>23,276</u>	<u>0</u>
Deferred Inflows of Resources				
Property Taxes	440,097	0	0	0
Unavailable Revenue	89,547	2,109,319	0	0
<i>Total Deferred Inflows of Resources</i>	<u>529,644</u>	<u>2,109,319</u>	<u>0</u>	<u>0</u>
Fund Balances				
Nonspendable:				
Inventory	0	366,435	0	0
Prepays	0	11,177	5	0
Restricted to:				
Court Corrections	0	0	0	37,022
Roads and Bridges	0	1,165,308	0	0
Human Services	0	0	0	0
Community Development	0	0	0	0
Public Safety	236,549	0	0	0
Health	0	0	0	0
Mental Health	0	0	0	0
Children Services	0	0	0	0
Other Purposes	0	0	204,571	0
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>236,549</u>	<u>1,542,920</u>	<u>204,576</u>	<u>37,022</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$795,073</u>	<u>\$4,030,466</u>	<u>\$227,852</u>	<u>\$37,022</u>

Concealed Weapon	Wireless 911	Brandywine Loop Extension	Total Nonmajor Special Revenue Funds
\$28,343	\$404,746	\$142,746	\$9,384,559
0	0	0	1,678
0	0	0	50,000
0	0	0	2,979,988
0	0	72,379	215,729
0	0	0	35,345
569	0	0	54,316
0	0	0	3,601,341
0	0	0	133,874
0	0	0	401,464
0	4,694	0	72,067
<u>\$28,912</u>	<u>\$409,440</u>	<u>\$215,125</u>	<u>\$16,930,361</u>
\$0	\$687	\$0	\$311,364
1,817	3,269	0	301,706
0	0	0	2,481
513	1,052	0	404,210
<u>3,693</u>	<u>1,003</u>	<u>0</u>	<u>83,505</u>
<u>6,023</u>	<u>6,011</u>	<u>0</u>	<u>1,103,266</u>
0	0	0	2,556,320
<u>0</u>	<u>0</u>	<u>72,379</u>	<u>3,873,965</u>
<u>0</u>	<u>0</u>	<u>72,379</u>	<u>6,430,285</u>
0	0	0	401,464
0	4,694	0	72,067
0	0	0	1,791,898
0	0	0	1,165,308
0	0	0	597,063
0	0	0	86,821
22,889	398,735	0	1,314,856
0	0	0	1,185,232
0	0	0	56,923
0	0	0	164,569
0	0	142,746	2,698,251
<u>0</u>	<u>0</u>	<u>0</u>	<u>(137,642)</u>
<u>22,889</u>	<u>403,429</u>	<u>142,746</u>	<u>9,396,810</u>
<u>\$28,912</u>	<u>\$409,440</u>	<u>\$215,125</u>	<u>\$16,930,361</u>

Muskingum County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013

	Dog and Kennel	Child Support Enforcement Agency	Childrens' Services Trust	Real Estate Assessment
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	30,933	329,387	0	991,213
Licenses and Permits	105,861	0	0	0
Fines and Forfeitures	396	0	0	330
Intergovernmental	0	1,980,734	0	0
Interest	0	0	167	0
Payments in Lieu of Taxes	0	0	0	0
Contributions and Donations	0	0	134	0
Other	590	16,221	0	3,358
<i>Total Revenues</i>	<u>137,780</u>	<u>2,326,342</u>	<u>301</u>	<u>994,901</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	623,407
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	169,108	0	0	0
Human Services	0	2,958,473	0	0
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	0	1,872	0	0
Interest and Fiscal Charges	0	1,764	0	0
<i>Total Expenditures</i>	<u>169,108</u>	<u>2,962,109</u>	<u>0</u>	<u>623,407</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(31,328)</u>	<u>(635,767)</u>	<u>301</u>	<u>371,494</u>
Other Financing Source (Use)				
Transfers In	0	450,000	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Source (Use)</i>	<u>0</u>	<u>450,000</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>(31,328)</u>	<u>(185,767)</u>	<u>301</u>	<u>371,494</u>
Fund Balances (Deficit) at Beginning of Year	<u>212,590</u>	<u>307,000</u>	<u>48,523</u>	<u>1,421,467</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u><u>\$181,262</u></u>	<u><u>\$121,233</u></u>	<u><u>\$48,824</u></u>	<u><u>\$1,792,961</u></u>

Redevelopment Tax Equivalent	Miscellaneous Federal Grants	Access Visitation Grant	Delinquent Real Estate Tax and Assessment Collection	Homeland Security	Tuberculosis Clinic
\$0	\$0	\$0	\$0	\$0	\$534,524
0	0	0	0	0	0
0	0	5,964	195,544	0	101,182
0	0	0	0	0	0
0	0	0	0	0	0
0	146,112	0	0	175,215	142,105
0	0	0	0	0	0
100,383	0	0	0	0	1,642
0	0	0	0	0	0
0	2,539	26	26,262	0	16,548
<u>100,383</u>	<u>148,651</u>	<u>5,990</u>	<u>221,806</u>	<u>175,215</u>	<u>796,001</u>
0	0	0	319,317	0	0
0	0	5,001	0	0	0
0	209,097	0	0	162,769	0
0	0	0	0	0	0
0	0	0	0	0	649,139
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>209,097</u>	<u>5,001</u>	<u>319,317</u>	<u>162,769</u>	<u>649,139</u>
<u>100,383</u>	<u>(60,446)</u>	<u>989</u>	<u>(97,511)</u>	<u>12,446</u>	<u>146,862</u>
0	65,246	0	0	0	0
(50,383)	0	0	0	0	0
(50,383)	65,246	0	0	0	0
50,000	4,800	989	(97,511)	12,446	146,862
<u>0</u>	<u>9,312</u>	<u>2,194</u>	<u>196,058</u>	<u>2,308</u>	<u>1,067,956</u>
<u>\$50,000</u>	<u>\$14,112</u>	<u>\$3,183</u>	<u>\$98,547</u>	<u>\$14,754</u>	<u>\$1,214,818</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, 2013

	Block Grants	County Courts	Community Correction	Home Detention (Electronic Monitor)
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	37,371	209,040	0	141,613
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	110,165	0	0
Intergovernmental	568,810	0	252,228	44,066
Interest	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0
Contributions and Donations	0	0	0	0
Other	18,042	978	0	2,863
<i>Total Revenues</i>	<u>624,223</u>	<u>320,183</u>	<u>252,228</u>	<u>188,542</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	156,781	0	0
Public Safety	0	0	258,150	209,593
Public Works	587,657	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>587,657</u>	<u>156,781</u>	<u>258,150</u>	<u>209,593</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>36,566</u>	<u>163,402</u>	<u>(5,922)</u>	<u>(21,051)</u>
Other Financing Source (Use)				
Transfers In	4,939	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Source (Use)</i>	<u>4,939</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	41,505	163,402	(5,922)	(21,051)
Fund Balances (Deficit) at Beginning of Year	<u>45,579</u>	<u>1,606,258</u>	<u>62,759</u>	<u>186,551</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u>\$87,084</u>	<u>\$1,769,660</u>	<u>\$56,837</u>	<u>\$165,500</u>

Moving Ohio Forward	Ohio Childrens Trust	Marriage License	Political Subdivision Housing	Indigent Drivers Alcohol Treatment	Enforcement and Education	Law Enforcement
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	21,479	0	0	0	0
0	0	0	14,005	23,417	1,410	58,006
210,341	27,555	0	0	12,435	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	7,551
0	0	0	0	0	0	0
<u>210,341</u>	<u>27,555</u>	<u>21,479</u>	<u>14,005</u>	<u>35,852</u>	<u>1,410</u>	<u>65,557</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	20,000	0	1,310	82,791
287,491	0	0	0	0	0	0
0	0	21,479	0	0	0	0
0	27,555	0	0	5,023	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>287,491</u>	<u>27,555</u>	<u>21,479</u>	<u>20,000</u>	<u>5,023</u>	<u>1,310</u>	<u>82,791</u>
<u>(77,150)</u>	<u>0</u>	<u>0</u>	<u>(5,995)</u>	<u>30,829</u>	<u>100</u>	<u>(17,234)</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
(77,150)	0	0	(5,995)	30,829	100	(17,234)
<u>(56,724)</u>	<u>0</u>	<u>0</u>	<u>45,995</u>	<u>158,738</u>	<u>575</u>	<u>123,513</u>
<u>(\$133,874)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$40,000</u>	<u>\$189,567</u>	<u>\$675</u>	<u>\$106,279</u>

(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, 2013

	Legal Aid Society	Senior Citizens Levy	Felony Delinquent Care and Custody	Drug Law Enforcement
Revenues				
Property Taxes	\$0	\$637,965	\$0	\$0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	87	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	2,245
Intergovernmental	0	102,454	277,590	0
Interest	0	0	0	0
Payments in Lieu of Taxes	0	2,052	0	0
Contributions and Donations	0	0	0	0
Other	0	3,046	0	0
<i>Total Revenues</i>	<u>87</u>	<u>745,517</u>	<u>277,590</u>	<u>2,245</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	237,057	5,122
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	735,569	0	0
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>735,569</u>	<u>237,057</u>	<u>5,122</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>87</u>	<u>9,948</u>	<u>40,533</u>	<u>(2,877)</u>
Other Financing Source (Use)				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Source (Use)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	87	9,948	40,533	(2,877)
Fund Balances (Deficit) at Beginning of Year	<u>506</u>	<u>484,789</u>	<u>154,850</u>	<u>28,481</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u>\$593</u>	<u>\$494,737</u>	<u>\$195,383</u>	<u>\$25,604</u>

Indigent Guardianship	Victim of Criminals	Sheriff Commissary	Children Services Christmas	Mental Health Levy	Sheriff Levy
\$0	\$0	\$0	\$0	\$1,061,378	\$430,010
0	0	0	0	0	0
10,330	0	312,619	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	40,401	0	0	198,590	43,504
0	0	0	0	0	0
0	0	0	0	4,105	2,052
0	0	0	12,214	0	0
1,426	0	146	0	0	3,011
11,756	40,401	312,765	12,214	1,264,073	478,577
0	0	0	0	0	0
0	0	0	0	0	0
0	49,603	296,166	0	0	545,052
0	0	0	0	0	0
0	0	0	0	0	0
12,723	0	0	3,970	0	0
0	0	0	0	1,272,357	0
0	0	0	0	0	0
0	0	0	0	0	0
12,723	49,603	296,166	3,970	1,272,357	545,052
(967)	(9,202)	16,599	8,244	(8,284)	(66,475)
0	9,121	0	0	0	0
0	0	0	0	0	0
0	9,121	0	0	0	0
(967)	(81)	16,599	8,244	(8,284)	(66,475)
2,014	7,445	71,262	107,501	65,207	303,024
\$1,047	\$7,364	\$87,861	\$115,745	\$56,923	\$236,549

(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, 2013

	Motor Vehicle and Gasoline Tax	Northpointe Drive	Law Library Resources	Juvenile Detention
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Permissive Motor Vehicle License Tax	478,052	0	0	0
Charges for Services	386	0	0	0
Licenses and Permits	5,975	0	0	0
Fines and Forfeitures	63,422	0	142,531	0
Intergovernmental	4,908,173	0	0	0
Interest	1,046	0	0	0
Payments in Lieu of Taxes	0	0	0	0
Contributions and Donations	1,171	0	0	0
Other	29,110	0	703	0
<i>Total Revenues</i>	<u>5,487,335</u>	<u>0</u>	<u>143,234</u>	<u>0</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	194,609	113
Public Safety	0	0	0	0
Public Works	4,620,596	845,539	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	149,900	0	0	0
Interest and Fiscal Charges	14,297	0	0	0
<i>Total Expenditures</i>	<u>4,784,793</u>	<u>845,539</u>	<u>194,609</u>	<u>113</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>702,542</u>	<u>(845,539)</u>	<u>(51,375)</u>	<u>(113)</u>
Other Financing Source (Use)				
Transfers In	0	793,365	0	0
Transfers Out	(514,049)	0	0	0
<i>Total Other Financing Source (Use)</i>	<u>(514,049)</u>	<u>793,365</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	188,493	(52,174)	(51,375)	(113)
Fund Balances (Deficit) at Beginning of Year	<u>1,354,427</u>	<u>52,174</u>	<u>255,951</u>	<u>37,135</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u>\$1,542,920</u>	<u>\$0</u>	<u>\$204,576</u>	<u>\$37,022</u>

Concealed Weapon	Wireless 911	OPOTA- CPT	Brandywine Loop Extension	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$2,663,877
0	0	0	0	478,052
0	0	0	0	2,365,669
77,866	0	0	0	211,181
0	0	0	0	415,927
0	176,447	0	0	9,306,760
0	0	0	0	1,213
0	0	0	68,098	178,332
0	0	0	0	21,070
75	473	0	0	125,417
<u>77,941</u>	<u>176,920</u>	<u>0</u>	<u>68,098</u>	<u>15,767,498</u>
0	0	0	0	942,724
0	0	0	0	356,504
80,603	155,896	6,643	0	2,319,852
0	0	0	0	6,341,283
0	0	0	0	839,726
0	0	0	0	3,743,313
0	0	0	0	1,272,357
0	0	0	35,000	186,772
0	0	0	28,062	44,123
<u>80,603</u>	<u>155,896</u>	<u>6,643</u>	<u>63,062</u>	<u>16,046,654</u>
<u>(2,662)</u>	<u>21,024</u>	<u>(6,643)</u>	<u>5,036</u>	<u>(279,156)</u>
0	0	0	0	1,322,671
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(564,432)</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>758,239</u>
(2,662)	21,024	(6,643)	5,036	479,083
<u>25,551</u>	<u>382,405</u>	<u>6,643</u>	<u>137,710</u>	<u>8,917,727</u>
<u>\$22,889</u>	<u>\$403,429</u>	<u>\$0</u>	<u>\$142,746</u>	<u>\$9,396,810</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, 2013

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$28,470	\$30,933	\$2,463
Licenses and Permits	115,000	123,101	8,101
Fines and Forfeitures	1,500	396	(1,104)
Other	0	590	590
<i>Total Revenues</i>	<u>144,970</u>	<u>155,020</u>	<u>10,050</u>
Expenditures			
Current:			
Health			
Animal Control			
Salaries and Wages	91,346	91,241	105
Fringe Benefits	43,578	43,438	140
Contractual Services	13,185	8,170	5,015
Materials and Supplies	22,500	19,466	3,034
Capital Outlay	24,000	3,485	20,515
Other	3,979	3,943	36
<i>Total Expenditures</i>	<u>198,588</u>	<u>169,743</u>	<u>28,845</u>
<i>Net Change in Fund Balance</i>	(53,618)	(14,723)	38,895
Fund Balance at Beginning of Year	203,401	203,401	0
Prior Year Encumbrances Appropriated	464	464	0
<i>Fund Balance at End of Year</i>	<u><u>\$150,247</u></u>	<u><u>\$189,142</u></u>	<u><u>\$38,895</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, 2013

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$325,215	\$325,405	\$190
Intergovernmental	2,130,738	1,980,734	(150,004)
Other	18,319	16,222	(2,097)
<i>Total Revenues</i>	<u>2,474,272</u>	<u>2,322,361</u>	<u>(151,911)</u>
Expenditures			
Current:			
Human Services			
Child Support Enforcement			
Salaries and Wages	1,589,123	1,505,751	83,372
Fringe Benefits	826,132	714,891	111,241
Contractual Services	766,090	757,418	8,672
Materials and Supplies	66,692	46,589	20,103
Capital Outlay	20,998	2,240	18,758
Other	64,800	55,138	9,662
<i>Total Human Services</i>	<u>3,333,835</u>	<u>3,082,027</u>	<u>251,808</u>
Debt Service:			
Principal Retirement	1,872	1,872	0
Interest and Fiscal Charges	1,764	1,764	0
<i>Total Debt Service</i>	<u>3,636</u>	<u>3,636</u>	<u>0</u>
<i>Total Expenditures</i>	<u>3,337,471</u>	<u>3,085,663</u>	<u>251,808</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(863,199)	(763,302)	99,897
Other Financing Source			
Transfers In	600,000	450,000	(150,000)
<i>Net Change in Fund Balance</i>	(263,199)	(313,302)	(50,103)
Fund Balance at Beginning of Year	444,614	444,614	0
Prior Year Encumbrances Appropriated	50,256	50,256	0
<i>Fund Balance at End of Year</i>	<u><u>\$231,671</u></u>	<u><u>\$181,568</u></u>	<u><u>(\$50,103)</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Childrens' Services Trust Fund
For the Year Ended December 31, 2013

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$496	\$176	(\$320)
Contributions and Donations	<u>0</u>	<u>134</u>	<u>134</u>
<i>Total Revenues</i>	496	310	(186)
Expenditures			
Current:			
Human Services			
Childrens' Services Trust Fund			
Materials and Supplies	<u>49,000</u>	<u>0</u>	<u>49,000</u>
<i>Net Change in Fund Balance</i>	(48,504)	310	48,814
Fund Balance at Beginning of Year	<u>48,504</u>	<u>48,504</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$48,814</u></u>	<u><u>\$48,814</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, 2013

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$877,200	\$991,213	\$114,013
Fines and Forfeitures	900	330	(570)
Other	0	3,358	3,358
<i>Total Revenues</i>	<u>878,100</u>	<u>994,901</u>	<u>116,801</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
County Auditor			
Salaries and Wages	355,000	346,102	8,898
Fringe Benefits	156,266	152,605	3,661
Contractual Services	245,575	151,702	93,873
Materials and Supplies	18,121	7,206	10,915
Capital Outlay	10,000	0	10,000
<i>Total Expenditures</i>	<u>784,962</u>	<u>657,615</u>	<u>127,347</u>
<i>Net Change in Fund Balance</i>	93,138	337,286	244,148
Fund Balance at Beginning of Year	1,332,340	1,332,340	0
Prior Year Encumbrances Appropriated	39,058	39,058	0
<i>Fund Balance at End of Year</i>	<u><u>\$1,464,536</u></u>	<u><u>\$1,708,684</u></u>	<u><u>\$244,148</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Redevelopment Tax Equivalent Fund
For the Year Ended December 31, 2013

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Payments in Lieu of Taxes	\$102,000	\$100,383	(\$1,617)
Other Financing Use			
Transfers Out	(102,000)	(50,383)	51,617
<i>Net Change in Fund Balance</i>	0	50,000	50,000
Fund Balance at Beginning of Year	0	0	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$50,000</u>	<u>\$50,000</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, 2013

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$156,226	\$147,762	(\$8,464)
Other	2,039	2,539	500
<i>Total Revenues</i>	<u>158,265</u>	<u>150,301</u>	<u>(7,964)</u>
Expenditures			
Current:			
Public Safety			
Miscellaneous Federal Grants			
Salaries and Wages	79,488	78,317	1,171
Fringe Benefits	39,236	35,573	3,663
Contractual Services	57,608	57,251	357
Materials and Supplies	10,850	10,850	0
Capital Outlay	29,050	29,050	0
Other	4,873	4,840	33
<i>Total Expenditures</i>	<u>221,105</u>	<u>215,881</u>	<u>5,224</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(62,840)</u>	<u>(65,580)</u>	<u>(2,740)</u>
Other Financing Sources			
Advances In	0	8,000	8,000
Transfers In	65,246	65,246	0
<i>Total Other Financing Sources</i>	<u>65,246</u>	<u>73,246</u>	<u>8,000</u>
<i>Net Change in Fund Balance</i>	2,406	7,666	5,260
Fund Balance at Beginning of Year	13,818	13,818	0
Prior Year Encumbrances Appropriated	2,149	2,149	0
<i>Fund Balance at End of Year</i>	<u><u>\$18,373</u></u>	<u><u>\$23,633</u></u>	<u><u>\$5,260</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Access Visitation Grant Fund
For the Year Ended December 31, 2013

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$5,500	\$6,164	\$664
Other	0	26	26
<i>Total Revenues</i>	<u>5,500</u>	<u>6,190</u>	<u>690</u>
Expenditures			
Current:			
General Government - Judicial			
Domestic Relations Court			
Salaries and Wages	4,080	4,080	0
Fringe Benefits	1,012	1,012	0
<i>Total Expenditures</i>	<u>5,092</u>	<u>5,092</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	408	1,098	690
Fund Balance at Beginning of Year	<u>1,847</u>	<u>1,847</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$2,255</u></u>	<u><u>\$2,945</u></u>	<u><u>\$690</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax and Assessment Collection Fund
For the Year Ended December 31, 2013

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$368,197	\$195,544	(\$172,653)
Other	<u>0</u>	<u>25,568</u>	<u>25,568</u>
<i>Total Revenues</i>	<u>368,197</u>	<u>221,112</u>	<u>(147,085)</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
DRETAC			
Salaries and Wages	235,127	228,759	6,368
Fringe Benefits	45,154	41,887	3,267
Contractual Services	35,000	33,178	1,822
Materials and Supplies	1,000	0	1,000
Capital Outlay	1,000	280	720
Other	<u>56,531</u>	<u>22,732</u>	<u>33,799</u>
<i>Total Expenditures</i>	<u>373,812</u>	<u>326,836</u>	<u>46,976</u>
<i>Excess of Revenues Under Expenditures</i>	(5,615)	(105,724)	(100,109)
Other Financing Use			
Advances Out	<u>0</u>	<u>45,000</u>	<u>45,000</u>
<i>Net Change in Fund Balance</i>	(5,615)	(60,724)	(55,109)
Fund Balance at Beginning of Year	217,657	217,657	0
Prior Year Encumbrances Appropriated	<u>7,428</u>	<u>7,428</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$219,470</u></u>	<u><u>\$164,361</u></u>	<u><u>(\$55,109)</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, 2013

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$191,000	\$179,537	(\$11,463)
Expenditures			
Current:			
Public Safety			
Homeland Security			
Contractual Services	130,500	127,835	2,665
Materials and Supplies	35,500	33,842	1,658
Capital Outlay	25,000	23,636	1,364
<i>Total Expenditures</i>	191,000	185,313	5,687
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(5,776)	(5,776)
Other Financing Source (Use)			
Advances In	0	95,000	95,000
Advances Out	0	(91,233)	(91,233)
<i>Total Other Financing Source (Use)</i>	0	3,767	3,767
<i>Net Change in Fund Balance</i>	0	(2,009)	(2,009)
Fund Balance at Beginning of Year	0	0	0
<i>Fund Balance at End of Year</i>	\$0	(\$2,009)	(\$2,009)

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, 2013

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$10,000	\$0	(\$10,000)
Expenditures			
Current:			
Human Services			
Juvenile VI-E Reimbursement			
Contractual Services	10,000	0	10,000
<i>Net Change in Fund Balance</i>	0	0	0
Fund Balance at Beginning of Year	0	0	0
<i>Fund Balance at End of Year</i>	\$0	\$0	\$0

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Tuberculosis Clinic Fund
For the Year Ended December 31, 2013

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$545,000	\$537,838	(\$7,162)
Charges for Services	77,000	108,879	31,879
Intergovernmental	137,500	164,517	27,017
Payments in Lieu of Taxes	0	1,642	1,642
Other	80,000	17,101	(62,899)
<i>Total Revenues</i>	<u>839,500</u>	<u>829,977</u>	<u>(9,523)</u>
Expenditures			
Current:			
Health			
Tuberculosis Clinic			
Salaries and Wages	309,000	247,589	61,411
Fringe Benefits	114,068	107,112	6,956
Contractual Services	167,059	120,501	46,558
Materials and Supplies	225,013	200,088	24,925
Capital Outlay	19,151	11,624	7,527
Other	30,655	13,022	17,633
<i>Total Expenditures</i>	<u>864,946</u>	<u>699,936</u>	<u>165,010</u>
<i>Net Change in Fund Balance</i>	(25,446)	130,041	155,487
Fund Balance at Beginning of Year	1,002,576	1,002,576	0
Prior Year Encumbrances Appropriated	<u>25,125</u>	<u>25,125</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$1,002,255</u></u>	<u><u>\$1,157,742</u></u>	<u><u>\$155,487</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, 2013

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$27,567	\$37,371	\$9,804
Intergovernmental	1,084,043	738,289	(345,754)
Other	300	18,042	17,742
<i>Total Revenues</i>	<u>1,111,910</u>	<u>793,702</u>	<u>(318,208)</u>
Expenditures			
Current:			
Public Works			
Block Grants			
Salaries and Wages	78,880	37,475	41,405
Fringe Benefits	33,066	19,805	13,261
Contractual Services	900,838	524,944	375,894
Materials and Supplies	12,168	11,618	550
<i>Total Expenditures</i>	<u>1,024,952</u>	<u>593,842</u>	<u>431,110</u>
<i>Excess of Revenues Over Expenditures</i>	<u>86,958</u>	<u>199,860</u>	<u>112,902</u>
Other Financing Sources (Use)			
Advances In	0	385,000	385,000
Advances Out	0	(548,413)	(548,413)
Transfers In	32,500	0	(32,500)
<i>Total Other Financing Sources (Use)</i>	<u>32,500</u>	<u>(163,413)</u>	<u>(195,913)</u>
<i>Net Change in Fund Balance</i>	119,458	36,447	(83,011)
Fund Balance at Beginning of Year	33,572	33,572	0
Prior Year Encumbrances Appropriated	46,086	46,086	0
<i>Fund Balance at End of Year</i>	<u><u>\$199,116</u></u>	<u><u>\$116,105</u></u>	<u><u>(\$83,011)</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, 2013

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$213,650	\$211,132	(\$2,518)
Fines and Forfeitures	90,900	109,735	18,835
Other	0	978	978
<i>Total Revenues</i>	<u>304,550</u>	<u>321,845</u>	<u>17,295</u>
Expenditures			
Current:			
General Government - Judicial			
County Courts			
Salaries and Wages	50,000	24,288	25,712
Fringe Benefits	26,165	7,421	18,744
Contractual Services	120,900	72,200	48,700
Materials and Supplies	40,677	16,712	23,965
Capital Outlay	211,069	112,244	98,825
Other	6,527	2,835	3,692
<i>Total Expenditures</i>	<u>455,338</u>	<u>235,700</u>	<u>219,638</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(150,788)	86,145	236,933
Other Financing Use			
Transfers Out	<u>(2,000)</u>	<u>0</u>	<u>2,000</u>
<i>Net Change in Fund Balance</i>	(152,788)	86,145	238,933
Fund Balance at Beginning of Year	1,528,444	1,528,444	0
Prior Year Encumbrances Appropriated	<u>53,190</u>	<u>53,190</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$1,428,846</u></u>	<u><u>\$1,667,779</u></u>	<u><u>\$238,933</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Correction Fund
For the Year Ended December 31, 2013

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$252,228	\$252,228	\$0
Expenditures			
Current:			
Public Safety			
Community Correction			
Salaries and Wages	177,539	177,539	0
Fringe Benefits	78,242	76,306	1,936
Contractual Services	5,079	3,211	1,868
Materials and Supplies	1,251	452	799
Other	1,400	1,400	0
<i>Total Expenditures</i>	263,511	258,908	4,603
<i>Excess of Revenues Over (Under) Expenditures</i>	(11,283)	(6,680)	4,603
Other Financing Source (Use)			
Advances In	0	13,832	13,832
Advances Out	0	(13,832)	(13,832)
<i>Total Other Financing Source (Use)</i>	0	0	0
<i>Net Change in Fund Balance</i>	(11,283)	(6,680)	4,603
Fund Balance at Beginning of Year	10,477	10,477	0
Prior Year Encumbrances Appropriated	806	806	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$4,603</u>	<u>\$4,603</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, 2013

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$173,000	\$137,232	(\$35,768)
Intergovernmental	66,098	44,066	(22,032)
Other	0	2,863	2,863
<i>Total Revenues</i>	<u>239,098</u>	<u>184,161</u>	<u>(54,937)</u>
Expenditures			
Current:			
Public Safety			
Electronic Monitor			
Salaries and Wages	114,532	89,357	25,175
Fringe Benefits	20,976	14,866	6,110
Contractual Services	20,187	9,661	10,526
Materials and Supplies	112,869	97,750	15,119
Capital Outlay	2,491	2,491	0
Other	1,394	100	1,294
<i>Total Expenditures</i>	<u>272,449</u>	<u>214,225</u>	<u>58,224</u>
<i>Net Change in Fund Balance</i>	(33,351)	(30,064)	3,287
Fund Balance at Beginning of Year	160,818	160,818	0
Prior Year Encumbrances Appropriated	<u>25,074</u>	<u>25,074</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$152,541</u></u>	<u><u>\$155,828</u></u>	<u><u>\$3,287</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Moving Ohio Forward Fund
For the Year Ended December 31, 2013

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$445,425	\$210,341	(\$235,084)
Expenditures			
Current:			
Public Works			
Moving Ohio Forward			
Salaries and Wages	11,000	3,023	7,977
Fringe Benefits	1,953	464	1,489
Contractual Services	432,054	367,187	64,867
Materials and Supplies	418	261	157
<i>Total Expenditures</i>	445,425	370,935	74,490
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(160,594)	(160,594)
Other Financing Source			
Advances In	0	164,100	164,100
<i>Net Change in Fund Balance</i>	0	3,506	3,506
Fund Balance (Deficit) at Beginning of Year	(56,724)	(56,724)	0
Prior Year Encumbrances Appropriated	56,724	56,724	0
<i>Fund Balance at End of Year</i>	\$0	\$3,506	\$3,506

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Ohio Childrens Trust Fund
For the Year Ended December 31, 2013

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$27,665	\$27,555	(\$110)
Expenditures			
Current:			
Human Services			
Ohio Childrens Trust			
Contractual Services	27,665	27,555	110
<i>Net Change in Fund Balance</i>	0	0	0
Fund Balance at Beginning of Year	0	0	0
<i>Fund Balance at End of Year</i>	\$0	\$0	\$0

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Marriage License Fund
For the Year Ended December 31, 2013

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$23,500	\$21,603	(\$1,897)
Expenditures			
Current:			
Health			
Marriage License			
Contractual Services	23,500	21,603	1,897
<i>Net Change in Fund Balance</i>	0	0	0
Fund Balance at Beginning of Year	0	0	0
<i>Fund Balance at End of Year</i>	\$0	\$0	\$0

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Political Subdivision Housing Fund
For the Year Ended December 31, 2013

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$16,500	\$13,057	(\$3,443)
Expenditures			
Current:			
Public Safety			
Political Subdivision Housing			
Contractual Services	46,500	20,000	26,500
<i>Net Change in Fund Balance</i>	(30,000)	(6,943)	23,057
Fund Balance at Beginning of Year	45,995	45,995	0
<i>Fund Balance at End of Year</i>	\$15,995	\$39,052	\$23,057

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, 2013

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$11,000	\$26,639	\$15,639
Intergovernmental	900	11,114	10,214
<i>Total Revenues</i>	<u>11,900</u>	<u>37,753</u>	<u>25,853</u>
Expenditures			
Current:			
Human Services			
Indigent Drivers Alcohol Treatment			
Contractual Services	20,736	9,337	11,399
Capital Outlay	15,000	0	15,000
<i>Total Expenditures</i>	<u>35,736</u>	<u>9,337</u>	<u>26,399</u>
<i>Net Change in Fund Balance</i>	(23,836)	28,416	52,252
Fund Balance at Beginning of Year	153,605	153,605	0
Prior Year Encumbrances Appropriated	736	736	0
<i>Fund Balance at End of Year</i>	<u><u>\$130,505</u></u>	<u><u>\$182,757</u></u>	<u><u>\$52,252</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Enforcement and Education Fund
For the Year Ended December 31, 2013

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$2,000	\$1,310	(\$690)
Expenditures			
Current:			
Public Safety			
Enforcement and Education			
Other	2,000	1,310	690
<i>Net Change in Fund Balance</i>	0	0	0
Fund Balance at Beginning of Year	575	575	0
<i>Fund Balance at End of Year</i>	<u>\$575</u>	<u>\$575</u>	<u>\$0</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, 2013

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$58,500	\$58,006	(\$494)
Contributions and Donations	7,280	7,551	271
<i>Total Revenues</i>	<u>65,780</u>	<u>65,557</u>	<u>(223)</u>
Expenditures			
Current:			
Public Safety			
Law Enforcement			
Materials and Supplies	157,609	80,981	76,628
Other	12,000	1,810	10,190
<i>Total Expenditures</i>	<u>169,609</u>	<u>82,791</u>	<u>86,818</u>
<i>Net Change in Fund Balance</i>	(103,829)	(17,234)	86,595
Fund Balance at Beginning of Year	<u>122,465</u>	<u>122,465</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$18,636</u></u>	<u><u>\$105,231</u></u>	<u><u>\$86,595</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, 2013

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$100	\$89	(\$11)
Expenditures			
Current:			
General Government - Judicial			
Legal Aid Society			
Salaries and Wages	100	0	100
<i>Net Change in Fund Balance</i>	0	89	89
Fund Balance at Beginning of Year	499	499	0
<i>Fund Balance at End of Year</i>	\$499	\$588	\$89

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Senior Citizens Levy Fund
For the Year Ended December 31, 2013

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$604,127	\$642,108	\$37,981
Intergovernmental	92,943	102,454	9,511
Payments in Lieu of Taxes	2,761	2,052	(709)
Other	0	3,046	3,046
<i>Total Revenues</i>	<u>699,831</u>	<u>749,660</u>	<u>49,829</u>
Expenditures			
Current:			
Human Services			
Senior Citizens Levy			
Salaries and Wages	513,550	510,042	3,508
Fringe Benefits	215,925	208,450	7,475
Contractual Services	24,000	22,428	1,572
<i>Total Expenditures</i>	<u>753,475</u>	<u>740,920</u>	<u>12,555</u>
<i>Net Change in Fund Balance</i>	(53,644)	8,740	62,384
Fund Balance at Beginning of Year	<u>492,871</u>	<u>492,871</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$439,227</u></u>	<u><u>\$501,611</u></u>	<u><u>\$62,384</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, 2013

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$325,216	\$244,435	(\$80,781)
Expenditures			
Current:			
Public Safety			
Specialized Probation			
Salaries and Wages	180,619	111,389	69,230
Fringe Benefits	132,614	80,613	52,001
Contractual Services	146,240	58,610	87,630
<i>Total Expenditures</i>	459,473	250,612	208,861
<i>Excess of Revenues Over (Under) Expenditures</i>	(134,257)	(6,177)	128,080
Other Financing Source (Use)			
Transfers In	92,548	0	(92,548)
Transfers Out	(46,465)	0	46,465
<i>Total Other Financing Source (Use)</i>	46,083	0	(46,083)
<i>Net Change in Fund Balance</i>	(88,174)	(6,177)	81,997
Fund Balance at Beginning of Year	147,943	147,943	0
Prior Year Encumbrances Appropriated	10,924	10,924	0
<i>Fund Balance at End of Year</i>	<u>\$70,693</u>	<u>\$152,690</u>	<u>\$81,997</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, 2013

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$2,400	\$2,245	(\$155)
Expenditures			
Current:			
Public Safety			
Drug Law Enforcement			
Capital Outlay	18,000	1,895	16,105
Other	11,200	3,950	7,250
<i>Total Expenditures</i>	29,200	5,845	23,355
<i>Net Change in Fund Balance</i>	(26,800)	(3,600)	23,200
Fund Balance at Beginning of Year	28,481	28,481	0
<i>Fund Balance at End of Year</i>	\$1,681	\$24,881	\$23,200

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, 2013

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$12,000	\$10,550	(\$1,450)
Other	<u>1,000</u>	<u>1,426</u>	<u>426</u>
<i>Total Revenues</i>	13,000	11,976	(1,024)
Expenditures			
Current:			
Human Services			
Indigent Guardianship			
Contractual Services	<u>13,000</u>	<u>12,723</u>	<u>277</u>
<i>Net Change in Fund Balance</i>	0	(747)	(747)
Fund Balance at Beginning of Year	<u>1,164</u>	<u>1,164</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$1,164</u></u>	<u><u>\$417</u></u>	<u><u>(\$747)</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Victim of Criminals Fund
For the Year Ended December 31, 2013

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$50,060	\$40,400	(\$9,660)
Expenditures			
Current:			
Public Safety			
Victim of Criminals			
Salaries and Wages	49,623	49,085	538
<i>Excess of Revenues Under Expenditures</i>	437	(8,685)	(9,122)
Other Financing Sources (Use)			
Advances In	0	24,259	24,259
Advances Out	0	(17,342)	(17,342)
Transfers In	103	9,121	9,018
<i>Total Other Financing Sources (Use)</i>	103	16,038	15,935
<i>Net Change in Fund Balance</i>	540	7,353	6,813
Fund Balance at Beginning of Year	0	0	0
<i>Fund Balance at End of Year</i>	\$540	\$7,353	\$6,813

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, 2013

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$317,000	\$313,694	(\$3,306)
Other	<u>0</u>	<u>146</u>	<u>146</u>
<i>Total Revenues</i>	<u>317,000</u>	<u>313,840</u>	<u>(3,160)</u>
Expenditures			
Current:			
Public Safety			
Sheriff Commissary			
Salaries and Wages	27,000	22,070	4,930
Fringe Benefits	16,763	6,810	9,953
Contractual Services	23,400	17,975	5,425
Materials and Supplies	259,861	209,398	50,463
Capital Outlay	<u>72,000</u>	<u>54,235</u>	<u>17,765</u>
<i>Total Expenditures</i>	<u>399,024</u>	<u>310,488</u>	<u>88,536</u>
<i>Net Change in Fund Balance</i>	(82,024)	3,352	85,376
Fund Balance at Beginning of Year	68,092	68,092	0
Prior Year Encumbrances Appropriated	<u>13,961</u>	<u>13,961</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$29</u></u>	<u><u>\$85,405</u></u>	<u><u>\$85,376</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, 2013

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Contributions and Donations	\$10,000	\$12,214	\$2,214
Expenditures			
Current:			
Human Services			
Children Services			
Materials and Supplies	35,952	9,500	26,452
<i>Net Change in Fund Balance</i>	(25,952)	2,714	28,666
Fund Balance at Beginning of Year	107,299	107,299	0
Prior Year Encumbrances Appropriated	952	952	0
<i>Fund Balance at End of Year</i>	<u>\$82,299</u>	<u>\$110,965</u>	<u>\$28,666</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, 2013

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$1,069,662	\$1,069,662	\$0
Intergovernmental	198,590	198,590	0
Payments in Lieu of Taxes	4,105	4,105	0
<i>Total Revenues</i>	1,272,357	1,272,357	0
Expenditures			
Intergovernmental			
Contractual Services	1,272,357	1,272,357	0
<i>Net Change in Fund Balance</i>	0	0	0
Fund Balance at Beginning of Year	0	0	0
<i>Fund Balance at End of Year</i>	\$0	\$0	\$0

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, 2013

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$439,500	\$434,153	(\$5,347)
Intergovernmental	44,000	43,504	(496)
Payments in Lieu of Taxes	0	2,052	2,052
Other	4,500	3,141	(1,359)
	<u>488,000</u>	<u>482,850</u>	<u>(5,150)</u>
<i>Total Revenues</i>			
Expenditures			
Current:			
Public Safety			
Sheriff Department			
Salaries and Wages	402,600	392,552	10,048
Fringe Benefits	167,400	146,167	21,233
Contractual Services	12,000	9,919	2,081
	<u>582,000</u>	<u>548,638</u>	<u>33,362</u>
<i>Total Expenditures</i>			
<i>Net Change in Fund Balance</i>	(94,000)	(65,788)	28,212
Fund Balance at Beginning of Year	<u>302,756</u>	<u>302,756</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$208,756</u></u>	<u><u>\$236,968</u></u>	<u><u>\$28,212</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle and Gasoline Tax Fund
For the Year Ended December 31, 2013

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Permissive Motor Vehicle License Tax	\$460,000	\$475,805	\$15,805
Licenses and Permits	4,500	5,975	1,475
Fines and Forfeitures	60,000	63,422	3,422
Intergovernmental	4,900,000	4,903,749	3,749
Interest	2,000	1,038	(962)
Contributions and Donations	1,171	1,171	0
Other	576,111	29,665	(546,446)
<i>Total Revenues</i>	<u>6,003,782</u>	<u>5,480,825</u>	<u>(522,957)</u>
Expenditures			
Current:			
Public Works			
Engineer			
Salaries and Wages	1,914,174	1,913,972	202
Fringe Benefits	789,050	780,548	8,502
Contractual Services	543,903	299,597	244,306
Materials and Supplies	1,891,351	1,394,223	497,128
Capital Outlay	181,081	180,869	212
Other	115,536	83,421	32,115
<i>Total Public Works</i>	<u>5,435,095</u>	<u>4,652,630</u>	<u>782,465</u>
Debt Service:			
Principal Retirement	289,900	289,900	0
Interest and Fiscal Charges	16,200	16,127	73
<i>Total Debt Service</i>	<u>306,100</u>	<u>306,027</u>	<u>73</u>
<i>Total Expenditures</i>	<u>5,741,195</u>	<u>4,958,657</u>	<u>782,538</u>
<i>Excess of Revenues Over Expenditures</i>	<u>262,587</u>	<u>522,168</u>	<u>259,581</u>
Other Financing Source (Use)			
Transfers In	506,100	0	(506,100)
Transfers Out	(1,020,076)	(514,049)	506,027
<i>Total Other Financing Source (Use)</i>	<u>(513,976)</u>	<u>(514,049)</u>	<u>(73)</u>
<i>Net Change in Fund Balance</i>	(251,389)	8,119	259,508
Fund Balance at Beginning of Year	766,525	766,525	0
Prior Year Encumbrances Appropriated	110,470	110,470	0
<i>Fund Balance at End of Year</i>	<u><u>\$625,606</u></u>	<u><u>\$885,114</u></u>	<u><u>\$259,508</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Northpointe Drive Fund
For the Year Ended December 31, 2013

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
<i>Total Revenues</i>	\$0	\$0	\$0
Expenditures			
Current:			
Public Works			
TID Escrow			
Contractual Services	845,539	845,539	0
<i>Excess of Revenues Over (Under) Expenditures</i>	(845,539)	(845,539)	0
Other Financing Source			
Transfers In	845,539	793,365	(52,174)
<i>Net Change in Fund Balance</i>	0	(52,174)	(52,174)
Fund Balance at Beginning of Year	52,174	52,174	0
<i>Fund Balance at End of Year</i>	\$52,174	\$0	(\$52,174)

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, 2013

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$151,950	\$142,531	(\$9,419)
Other	200	703	503
<i>Total Revenues</i>	<u>152,150</u>	<u>143,234</u>	<u>(8,916)</u>
Expenditures			
Current:			
Judicial			
Law Library			
Salaries and Wages	6,650	3,615	3,035
Fringe Benefits	1,730	1,042	688
Contractual Services	152,770	148,104	4,666
Capital Outlay	1,500	600	900
<i>Total Expenditures</i>	<u>162,650</u>	<u>153,361</u>	<u>9,289</u>
<i>Net Change in Fund Balance</i>	(10,500)	(10,127)	373
Fund Balance at Beginning of Year	209,046	209,046	0
Prior Year Encumbrances Appropriated	10,500	10,500	0
<i>Fund Balance at End of Year</i>	<u><u>\$209,046</u></u>	<u><u>\$209,419</u></u>	<u><u>\$373</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Detention Fund
For the Year Ended December 31, 2013

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
<i>Total Revenues</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures			
Current:			
General Government - Judicial			
Juvenile Court			
Fringe Benefits	9,107	0	9,107
Contractual Services	17,744	0	17,744
Materials and Supplies	9,929	0	9,929
Capital Outlay	26	0	26
Other	916	700	216
	<u>37,722</u>	<u>700</u>	<u>37,022</u>
<i>Total Expenditures</i>			
	<u>37,722</u>	<u>700</u>	<u>37,022</u>
<i>Net Change in Fund Balance</i>	(37,722)	(700)	37,022
Fund Balance at Beginning of Year	37,022	37,022	0
Prior Year Encumbrances Appropriated	700	700	0
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$37,022</u></u>	<u><u>\$37,022</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, 2013

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$77,000	\$77,682	\$682
Other	0	75	75
<i>Total Revenues</i>	<u>77,000</u>	<u>77,757</u>	<u>757</u>
Expenditures			
Current:			
Public Safety			
Sheriff			
Salaries and Wages	33,000	32,985	15
Fringe Benefits	6,000	5,386	614
Contractual Services	43,600	30,145	13,455
Materials and Supplies	15,000	11,032	3,968
<i>Total Expenditures</i>	<u>97,600</u>	<u>79,548</u>	<u>18,052</u>
<i>Net Change in Fund Balance</i>	(20,600)	(1,791)	18,809
Fund Balance at Beginning of Year	26,190	26,190	0
Prior Year Encumbrances Appropriated	1,600	1,600	0
<i>Fund Balance at End of Year</i>	<u><u>\$7,190</u></u>	<u><u>\$25,999</u></u>	<u><u>\$18,809</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, 2013

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$194,696	\$194,696	\$0
Other	473	473	0
<i>Total Revenues</i>	<u>195,169</u>	<u>195,169</u>	<u>0</u>
Expenditures			
Current:			
Public Safety			
911 Wireless Fund			
Salaries and Wages	77,000	67,792	9,208
Fringe Benefits	39,500	34,212	5,288
Contractual Services	46,989	44,146	2,843
Materials and Supplies	5,698	1,800	3,898
Capital Outlay	19,500	13,500	6,000
<i>Total Expenditures</i>	<u>188,687</u>	<u>161,450</u>	<u>27,237</u>
<i>Net Change in Fund Balance</i>	6,482	33,719	27,237
Fund Balance at Beginning of Year	369,653	369,653	0
Prior Year Encumbrances Appropriated	687	687	0
<i>Fund Balance at End of Year</i>	<u><u>\$376,822</u></u>	<u><u>\$404,059</u></u>	<u><u>\$27,237</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, 2013

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
<i>Total Revenues</i>	\$0	\$0	\$0
Expenditures			
Current:			
Public Safety			
Sheriff			
Contractual Services	6,643	6,643	0
<i>Net Change in Fund Balance</i>	(6,643)	(6,643)	0
Fund Balance at Beginning of Year	6,643	6,643	0
<i>Fund Balance at End of Year</i>	\$0	\$0	\$0

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Brandywine Loop Extension Fund
For the Year Ended December 31, 2013

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Payment in Lieu of Taxes	\$72,000	\$68,098	(\$3,902)
Expenditures			
Debt Service:			
Principal Retirement	35,000	35,000	0
Interest and Fiscal Charges	28,062	28,062	0
<i>Total Expenditures</i>	63,062	63,062	0
<i>Excess of Revenues Over (Under) Expenditures</i>	8,938	5,036	(3,902)
Other Financing Source (Use)			
Transfers In	72,000	0	(72,000)
Transfers Out	(72,000)	0	72,000
<i>Total Other Financing Source (Use)</i>	0	0	0
<i>Net Change in Fund Balance</i>	8,938	5,036	(3,902)
Fund Balance at Beginning of Year	137,710	137,710	0
<i>Fund Balance at End of Year</i>	\$146,648	\$142,746	(\$3,902)

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, 2013

	Debt Service	Special Assessment Debt Service	Total Nonmajor Debt Service Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$43,834	\$32,593	\$76,427
Receivables:			
Special Assessments	0	285,286	285,286
Loans	233,229	0	233,229
<i>Total Assets</i>	<u>\$277,063</u>	<u>\$317,879</u>	<u>\$594,942</u>
Deferred Inflows of Resources			
Unavailable Revenue	<u>\$0</u>	<u>\$285,286</u>	<u>\$285,286</u>
Fund Balances			
Restricted to Debt Service	<u>277,063</u>	<u>32,593</u>	<u>309,656</u>
<i>Total Deferred Inflows of Resources and Fund Balances</i>	<u>\$277,063</u>	<u>\$317,879</u>	<u>\$594,942</u>

Muskingum County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2013

	Debt Service	Special Assessment Debt Service	Total Nonmajor Debt Service Funds
Revenues			
Special Assessments	\$0	\$26,752	\$26,752
Intergovernmental	6,412	0	6,412
Interest	0	14,591	14,591
Rent	201,398	0	201,398
<i>Total Revenues</i>	<u>207,810</u>	<u>41,343</u>	<u>249,153</u>
Expenditures			
Debt Service:			
Principal Retirement	1,122,000	84,150	1,206,150
Current Refunding Principal	0	47,000	47,000
Interest and Fiscal Charges	297,456	25,949	323,405
Issuance Costs	0	711	711
<i>Total Expenditures</i>	<u>1,419,456</u>	<u>157,810</u>	<u>1,577,266</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,211,646)</u>	<u>(116,467)</u>	<u>(1,328,113)</u>
Other Financing Sources			
Refunding Bonds Issued	0	46,600	46,600
Premium on Refunding Bonds Issued	0	1,173	1,173
Transfers In	1,182,791	43,261	1,226,052
<i>Total Other Financing Sources</i>	<u>1,182,791</u>	<u>91,034</u>	<u>1,273,825</u>
<i>Net Change in Fund Balances</i>	(28,855)	(25,433)	(54,288)
Fund Balances at Beginning of Year	<u>305,918</u>	<u>58,026</u>	<u>363,944</u>
<i>Fund Balances at End of Year</i>	<u>\$277,063</u>	<u>\$32,593</u>	<u>\$309,656</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, 2013

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$36,850	\$36,412	(\$438)
Rent	<u>255,000</u>	<u>201,398</u>	<u>(53,602)</u>
<i>Total Revenues</i>	<u>291,850</u>	<u>237,810</u>	<u>(54,040)</u>
Expenditures			
Debt Service:			
Principal Retirement	1,122,000	1,122,000	0
Interest and Fiscal Charges	<u>298,472</u>	<u>297,456</u>	<u>1,016</u>
<i>Total Expenditures</i>	<u>1,420,472</u>	<u>1,419,456</u>	<u>1,016</u>
<i>Excess of Revenues Under Expenditures</i>	(1,128,622)	(1,181,646)	(53,024)
Other Financing Source			
Transfers In	<u>1,128,622</u>	<u>1,182,791</u>	<u>54,169</u>
<i>Net Change in Fund Balance</i>	0	1,145	1,145
Fund Balance at Beginning of Year	<u>42,689</u>	<u>42,689</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$42,689</u></u>	<u><u>\$43,834</u></u>	<u><u>\$1,145</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Assessment Debt Service Fund
For the Year Ended December 31, 2013

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Special Assessments	\$26,752	\$26,752	\$0
Interest	3,748	14,591	10,843
<i>Total Revenues</i>	<u>30,500</u>	<u>41,343</u>	<u>10,843</u>
Expenditures			
Debt Service:			
Principal Retirement	84,150	84,150	0
Current Refunding Principal	47,000	47,000	0
Interest and Fiscal Charges	26,041	25,949	92
Issuance Costs	711	711	0
<i>Total Expenditures</i>	<u>157,902</u>	<u>157,810</u>	<u>92</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(127,402)</u>	<u>(116,467)</u>	<u>10,935</u>
Other Financing Sources			
Refunding Bonds Issued	46,600	46,600	0
Premium on Debt Issued	1,173	1,173	0
Transfers In	60,822	43,261	(17,561)
<i>Total Other Financing Sources</i>	<u>108,595</u>	<u>91,034</u>	<u>(17,561)</u>
<i>Net Change in Fund Balance</i>	<u>(18,807)</u>	<u>(25,433)</u>	<u>(6,626)</u>
Fund Balance at Beginning of Year	<u>58,026</u>	<u>58,026</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$39,219</u></u>	<u><u>\$32,593</u></u>	<u><u>(\$6,626)</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.

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

Job and Family Services Renovations Fund - To account for bond proceeds restricted to be used in the renovations of the Job and Family Services building.

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2013

	Highway	Starlight Permanent Improvements	Total Nonmajor Capital Projects Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$190,000	\$1,546,675	\$1,736,675
Intergovernmental Receivable	<u>29,962</u>	<u>0</u>	<u>29,962</u>
<i>Total Assets</i>	<u><u>\$219,962</u></u>	<u><u>\$1,546,675</u></u>	<u><u>\$1,766,637</u></u>
Deferred Inflows of Resources			
Unavailable Revenue	<u>\$29,962</u>	<u>\$0</u>	<u>\$29,962</u>
Fund Balances			
Restricted to:			
Roads and Bridges	190,000	0	190,000
Capital Outlay	<u>0</u>	<u>1,546,675</u>	<u>1,546,675</u>
<i>Total Fund Balances</i>	<u>190,000</u>	<u>1,546,675</u>	<u>1,736,675</u>
<i>Total Deferred Inflows of Resources and Fund Balances</i>	<u><u>\$219,962</u></u>	<u><u>\$1,546,675</u></u>	<u><u>\$1,766,637</u></u>

Muskingum County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2013

	Issue II	Highway	Starlight Permanent Improvements	Job and Family Services Renovations	Total Nonmajor Capital Projects Funds
Revenues					
Intergovernmental	\$858,316	\$1,356,179	\$0	\$0	\$2,214,495
Expenditures					
Current:					
Public Works	1,159,887	1,382,365	0	0	2,542,252
Human Services	0	0	133,121	0	133,121
Capital Outlay	0	0	0	198,633	198,633
<i>Total Expenditures</i>	<u>1,159,887</u>	<u>1,382,365</u>	<u>133,121</u>	<u>198,633</u>	<u>2,874,006</u>
<i>Excess of Revenues Under Expenditures</i>	(301,571)	(26,186)	(133,121)	(198,633)	(659,511)
Other Financing Sources (Use)					
General Obligation Bonds Issued	0	0	0	200,000	200,000
Transfers In	301,571	212,478	0	0	514,049
Transfers Out	0	(36,000)	0	(1,367)	(37,367)
<i>Total Other Financing Sources (Use)</i>	<u>301,571</u>	<u>176,478</u>	<u>0</u>	<u>198,633</u>	<u>676,682</u>
<i>Net Change in Fund Balances</i>	0	150,292	(133,121)	0	17,171
Fund Balances at Beginning of Year	0	39,708	1,679,796	0	1,719,504
<i>Fund Balances at End of Year</i>	<u>\$0</u>	<u>\$190,000</u>	<u>\$1,546,675</u>	<u>\$0</u>	<u>\$1,736,675</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, 2013

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$858,316	\$858,316	\$0
Expenditures			
Current:			
Public Works			
Issue II			
Capital Outlay	1,159,887	1,159,887	0
<i>Excess of Revenues Over (Under) Expenditures</i>	(301,571)	(301,571)	0
Other Financing Source			
Transfers In	301,571	301,571	0
<i>Net Change in Fund Balance</i>	0	0	0
Fund Balance at Beginning of Year	0	0	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Highway Fund
For the Year Ended December 31, 2013

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$1,354,687	\$1,359,887	\$5,200
Expenditures			
Current:			
Public Works			
Highway Fund			
Contractual Services	312,039	317,239	(5,200)
Capital Outlay	1,255,126	1,255,126	0
<i>Total Expenditures</i>	1,567,165	1,572,365	(5,200)
<i>Excess of Revenues Over (Under) Expenditures</i>	(212,478)	(212,478)	0
Other Financing Source (Use)			
Transfers In	212,478	212,478	0
Transfers Out	(36,000)	(36,000)	0
<i>Total Other Financing Source (Use)</i>	176,478	176,478	0
<i>Net Change in Fund Balance</i>	(36,000)	(36,000)	0
Fund Balance at Beginning of Year	36,000	36,000	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Starlight Permanent Improvements Fund
For the Year Ended December 31, 2013

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
<i>Total Revenues</i>	\$0	\$0	\$0
Expenditures			
Current:			
Human Services			
Starlight Permanent Improvements			
Contractual Services	318,734	144,621	174,113
<i>Excess of Revenues Over (Under) Expenditures</i>	(318,734)	(144,621)	174,113
Other Financing Source			
Transfers In	250,000	0	(250,000)
<i>Net Change in Fund Balance</i>	(68,734)	(144,621)	(75,887)
Fund Balance at Beginning of Year	1,671,062	1,671,062	0
Prior Year Encumbrances Appropriated	8,734	8,734	0
<i>Fund Balance at End of Year</i>	<u>\$1,611,062</u>	<u>\$1,535,175</u>	<u>(\$75,887)</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Job and Family Services Renovations Fund
For the Year Ended December 31, 2013

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
<i>Total Revenues</i>	\$0	\$0	\$0
Expenditures			
Capital Outlay			
Job and Family Services Renovations			
Capital Outlay	198,633	198,633	0
<i>Excess of Revenues Over (Under) Expenditures</i>	(198,633)	(198,633)	0
Other Financing Sources (Uses)			
General Obligation Bonds Issued	200,000	200,000	0
Advances In	0	174,000	174,000
Advances Out	0	(174,000)	(174,000)
Transfers Out	(1,367)	(1,367)	0
<i>Total Other Financing Sources (Uses)</i>	198,633	198,633	0
<i>Net Change in Fund Balance</i>	0	0	0
Fund Balance at Beginning of Year	0	0	0
<i>Fund Balance at End of Year</i>	\$0	\$0	\$0

ENTERPRISE FUNDS

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

The following are included in enterprise funds:

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

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

Muskingum County, Ohio
Schedule of Revenues, Expenses, and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Sewer Fund
For the Year Ended December 31, 2013

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$4,330,088	\$4,143,813	(\$186,275)
Tap-In Fees	269,744	287,209	17,465
Grants	1,737,163	19,413	(1,717,750)
Refunding Bonds Issued	1,177,500	1,177,500	0
Premium on Debt Issued	30,162	30,162	0
Proceeds from OWDA Loans	1,550,150	0	(1,550,150)
Proceeds from the Sale of Capital Assets	2,500	2,500	0
Other	25,518	14,055	(11,463)
<i>Total Revenues</i>	<u>9,122,825</u>	<u>5,674,652</u>	<u>(3,448,173)</u>
Expenses			
Personal Services	515,645	381,615	134,030
Contractual Services	6,854,562	3,012,065	3,842,497
Materials and Supplies	191,695	124,502	67,193
Capital Outlay	232,100	122,344	109,756
Other Operating Expenses	30,822	22,890	7,932
Debt Service:			
Principal Retirement	2,216,288	2,210,710	5,578
Interest and Fiscal Charges	836,102	835,206	896
Issuance Costs	13,033	13,033	0
<i>Total Expenses</i>	<u>10,890,247</u>	<u>6,722,365</u>	<u>4,167,882</u>
<i>Excess of Revenues Over (Under) Expenses</i>	(1,767,422)	(1,047,713)	719,709
Transfers In	3,272,846	7,298	(3,265,548)
Transfers Out	(1,899,599)	(41,976)	1,857,623
<i>Net Change in Fund Equity</i>	(394,175)	(1,082,391)	(688,216)
Fund Equity at Beginning of Year	5,268,674	5,268,674	0
Prior Year Encumbrances Appropriated	249,978	249,978	0
<i>Fund Equity at End of Year</i>	<u><u>\$5,124,477</u></u>	<u><u>\$4,436,261</u></u>	<u><u>(\$688,216)</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, 2013

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$3,762,800	\$3,839,823	\$77,023
Tap-In Fees	100,275	72,775	(27,500)
Grants	3,341,145	502,660	(2,838,485)
Refunding Bonds Issued	5,320,900	5,320,900	0
Premium on Debt Issued	112,476	112,476	0
Utility Deposits Received	22,000	20,475	(1,525)
Proceeds from OWDA Loans	4,240,855	1,666,016	(2,574,839)
Other	67,391	96,985	29,594
<i>Total Revenues</i>	<u>16,967,842</u>	<u>11,632,110</u>	<u>(5,335,732)</u>
Expenses			
Personal Services	877,023	867,364	9,659
Contractual Services	11,464,296	3,733,512	7,730,784
Materials and Supplies	816,663	744,548	72,115
Capital Outlay	226,500	162,199	64,301
Other Operating Expenses	26,090	23,562	2,528
Utility Deposits Returned	6,000	1,894	4,106
Utility Deposits Applied	18,000	18,000	0
Debt Service:			
Principal Retirement	6,399,717	6,362,910	36,807
Interest and Fiscal Charges	308,999	307,503	1,496
Issuance Costs	86,998	86,998	0
<i>Total Expenses</i>	<u>20,230,286</u>	<u>12,308,490</u>	<u>7,921,796</u>
<i>Excess of Revenues Over (Under) Expenses</i>	<u>(3,262,444)</u>	<u>(676,380)</u>	<u>2,586,064</u>
Advances Out	0	(10,000)	(10,000)
Transfers In	4,587,478	7,298	(4,580,180)
Transfers Out	<u>(840,000)</u>	<u>(1,285)</u>	<u>838,715</u>
<i>Net Change in Fund Equity</i>	<u>485,034</u>	<u>(680,367)</u>	<u>(1,165,401)</u>
Fund Equity at Beginning of Year	3,086,692	3,086,692	0
Prior Year Encumbrances Appropriated	<u>163,728</u>	<u>163,728</u>	<u>0</u>
<i>Fund Equity at End of Year</i>	<u><u>\$3,735,454</u></u>	<u><u>\$2,570,053</u></u>	<u><u>(\$1,165,401)</u></u>

INTERNAL SERVICE FUNDS

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

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

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

Muskingum County, Ohio
Combining Statement of Fund Net Position
Internal Service Funds
December 31, 2013

	Self-Insurance Health	Self-Insurance Workers' Compensation	Totals
Assets			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$1,639,862	\$2,220,377	\$3,860,239
Receivables:			
Intergovernmental	0	2,636	2,636
Accounts	48,707	0	48,707
Interfund	0	447,822	447,822
<i>Total Assets</i>	<u>1,688,569</u>	<u>2,670,835</u>	<u>4,359,404</u>
Liabilities			
Current Liabilities:			
Intergovernmental Payable	0	362,506	362,506
Claims Payable	<u>1,089,990</u>	<u>0</u>	<u>1,089,990</u>
<i>Total Current Liabilities</i>	1,089,990	362,506	1,452,496
Long-Term Liabilities (Net of Current Portion):			
Claims Payable	<u>0</u>	<u>280,868</u>	<u>280,868</u>
<i>Total Liabilities</i>	<u>1,089,990</u>	<u>643,374</u>	<u>1,733,364</u>
Net Position			
Unrestricted	<u>\$598,579</u>	<u>\$2,027,461</u>	<u>\$2,626,040</u>

Muskingum County, Ohio
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2013

	Self-Insurance Health	Self-Insurance Workers' Compensation	Totals
Operating Revenues			
Charges for Services	\$9,408,247	\$519,706	\$9,927,953
Other	0	9,087	9,087
<i>Total Operating Revenues</i>	<u>9,408,247</u>	<u>528,793</u>	<u>9,937,040</u>
Operating Expenses			
Contractual Services	1,661,526	331,221	1,992,747
Claims	6,603,277	52,355	6,655,632
<i>Total Operating Expenses</i>	<u>8,264,803</u>	<u>383,576</u>	<u>8,648,379</u>
<i>Income Before Transfers</i>	1,143,444	145,217	1,288,661
Transfers In	300,000	0	300,000
<i>Change in Net Position</i>	1,443,444	145,217	1,588,661
Net Position (Deficit) Beginning of Year	(844,865)	1,882,244	1,037,379
<i>Net Position End of Year</i>	<u><u>\$598,579</u></u>	<u><u>\$2,027,461</u></u>	<u><u>\$2,626,040</u></u>

Muskingum County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2013

	Self-Insurance Health	Self-Insurance Workers' Compensation	Totals
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash Received from Transactions with Other Funds	\$9,405,512	\$795,741	\$10,201,253
Cash Received from Other Operating Revenues	0	9,087	9,087
Cash Payments for Goods and Services	(1,661,526)	(340,884)	(2,002,410)
Cash Payments for Claims	(6,473,825)	(45,794)	(6,519,619)
<i>Net Cash Provided by Operating Activities</i>	<u>1,270,161</u>	<u>418,150</u>	<u>1,688,311</u>
Cash Flows from Noncapital Financing Activities			
Transfers In	<u>300,000</u>	<u>0</u>	<u>300,000</u>
<i>Net Increase in Cash and Cash Equivalents</i>	1,570,161	418,150	1,988,311
Cash and Cash Equivalents Beginning of Year	<u>69,701</u>	<u>1,802,227</u>	<u>1,871,928</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$1,639,862</u></u>	<u><u>\$2,220,377</u></u>	<u><u>\$3,860,239</u></u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities			
Operating Income	\$1,143,444	\$145,217	\$1,288,661
Changes in Assets:			
Decrease in Intergovernmental Receivable	0	59,214	59,214
Decrease in Accounts Receivable	16,164	0	16,164
Decrease in Interfund Receivable	0	276,035	276,035
Changes in Liabilities:			
Decrease in Intergovernmental Payable	0	(18,759)	(18,759)
Increase (Decrease) in Claims Payable	110,553	(43,557)	66,996
<i>Net Cash Provided by Operating Activities</i>	<u><u>\$1,270,161</u></u>	<u><u>\$418,150</u></u>	<u><u>\$1,688,311</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenses, and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Self-Insurance Health Fund
For the Year Ended December 31, 2013

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$9,878,500	\$9,405,512	(\$472,988)
Expenses			
Contractual Services	1,692,500	1,692,500	0
Claims	7,870,878	7,329,381	541,497
Other	320,000	8,310	311,690
<i>Total Expenses</i>	9,883,378	9,030,191	853,187
<i>Excess of Revenues Over (Under) Expenses</i>	(4,878)	375,321	380,199
Transfers In	0	300,000	300,000
<i>Net Change in Fund Equity</i>	(4,878)	675,321	680,199
Fund Equity at Beginning of Year	63,823	63,823	0
Prior Year Encumbrances Appropriated	5,878	5,878	0
<i>Fund Equity at End of Year</i>	\$64,823	\$745,022	\$680,199

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, 2013

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$900,000	\$795,741	(\$104,259)
Other	0	9,087	9,087
<i>Total Revenues</i>	<u>900,000</u>	<u>804,828</u>	<u>(95,172)</u>
Expenses			
Contractual Services	394,609	340,884	53,725
Claims	505,391	45,794	459,597
Other	230,425	0	230,425
<i>Total Expenses</i>	<u>1,130,425</u>	<u>386,678</u>	<u>743,747</u>
<i>Net Change in Fund Equity</i>	(230,425)	418,150	648,575
Fund Equity at Beginning of Year	<u>1,802,227</u>	<u>1,802,227</u>	<u>0</u>
<i>Fund Equity at End of Year</i>	<u><u>\$1,571,802</u></u>	<u><u>\$2,220,377</u></u>	<u><u>\$648,575</u></u>

AGENCY FUNDS

Agency funds are purely custodial (assets equal liabilities) and thus do not involve the measurement of results of operations. The following is a description of the County's agency funds:

Taxes Agency Fund - To account for the collection and distribution of various taxes.

Undivided State Monies Fund - To account for the collection and distribution of local government, local government revenue assistance, gasoline tax, and motor vehicle license monies.

Payroll Fund - To account for payroll, payroll taxes, and other related payroll deductions accumulated for payment to other governmental units and private organizations.

Health Fund - To account for the funds and subfunds of the Board of Health for which the County Auditor is ex-officio fiscal agent.

ADAMH Board (Muskingum Area Board of Alcohol, Drug Addiction, and Mental Health Services) Fund - To account for all revenues and related expenditures for the Six County Alcohol, Drug Addiction, and Mental Health Board for which Muskingum County is the fiscal agent.

Child Support Enforcement Fund - To account for the collection of alimony and child support payments and the distribution of such monies to the court-designated recipients.

Court Fund - To account for Clerk of Courts, Probate, Juvenile, and County Court receipts.

Other Agency Funds

State of Ohio Fund
Local Emergency Planning Fund
Fines Fund
Escrow Fund
Hotel Lodging Tax Fund
Soil and Water Fund
Sheriff Fund
Children Services Fund
Port Authority Fund

Family and Children First Fund
Federally Owned Entitlement
Land Fund
Powelson Wildlife Fund
USDA Forest Service Fund
Ohio Elections Commission Fund
Muskingum County Park
Commission Fund
Recorder Housing Trust Fund
Law Enforcement Trust Fund

Muskingum County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2013

	Balance 1/1/13	Additions	Reductions	Balance 12/31/13
Taxes Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,515,609	\$79,207,495	\$79,771,560	\$2,951,544
Receivables:				
Intergovernmental	4,811,014	3,289,269	4,811,014	3,289,269
Accounts	3,866,570	3,934,292	3,866,570	3,934,292
Property Taxes	69,449,071	70,038,271	69,449,071	70,038,271
Payments in Lieu of Taxes	209,561	193,705	209,561	193,705
<i>Total Assets</i>	<u>\$81,851,825</u>	<u>\$156,663,032</u>	<u>\$158,107,776</u>	<u>\$80,407,081</u>
Liabilities				
Intergovernmental Payable	<u>\$81,851,825</u>	<u>\$156,663,032</u>	<u>\$158,107,776</u>	<u>\$80,407,081</u>
<i>Total Liabilities</i>	<u>\$81,851,825</u>	<u>\$156,663,032</u>	<u>\$158,107,776</u>	<u>\$80,407,081</u>
Undivided State Monies				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$11,109,053	\$11,109,053	\$0
Receivables:				
Permissive Motor Vehicle License Tax	3,370	3,868	3,370	3,868
Intergovernmental	3,063,973	3,046,556	3,063,973	3,046,556
<i>Total Assets</i>	<u>\$3,067,343</u>	<u>\$14,159,477</u>	<u>\$14,176,396</u>	<u>\$3,050,424</u>
Liabilities				
Intergovernmental Payable	<u>\$3,067,343</u>	<u>\$14,159,477</u>	<u>\$14,176,396</u>	<u>\$3,050,424</u>
<i>Total Liabilities</i>	<u>\$3,067,343</u>	<u>\$14,159,477</u>	<u>\$14,176,396</u>	<u>\$3,050,424</u>
Payroll				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$273,886</u>	<u>\$14,815,662</u>	<u>\$14,940,427</u>	<u>\$149,121</u>
<i>Total Assets</i>	<u>\$273,886</u>	<u>\$14,815,662</u>	<u>\$14,940,427</u>	<u>\$149,121</u>
Liabilities				
Deposits Held and Due to Others	<u>\$273,886</u>	<u>\$14,815,662</u>	<u>\$14,940,427</u>	<u>\$149,121</u>
<i>Total Liabilities</i>	<u>\$273,886</u>	<u>\$14,815,662</u>	<u>\$14,940,427</u>	<u>\$149,121</u>

(continued)

Muskingum County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2013

	Balance 1/1/13	Additions	Reductions	Balance 12/31/13
Health				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,531,400	\$5,604,766	\$5,268,092	\$4,868,074
Receivables:				
Intergovernmental	131,183	157,739	131,183	157,739
Property Taxes	2,408,104	2,285,259	2,408,104	2,285,259
Payments in Lieu of Taxes	6,624	6,163	6,624	6,163
<i>Total Assets</i>	<u>\$7,077,311</u>	<u>\$8,053,927</u>	<u>\$7,814,003</u>	<u>\$7,317,235</u>
Liabilities				
Intergovernmental Payable	<u>\$7,077,311</u>	<u>\$8,053,927</u>	<u>\$7,814,003</u>	<u>\$7,317,235</u>
<i>Total Liabilities</i>	<u>\$7,077,311</u>	<u>\$8,053,927</u>	<u>\$7,814,003</u>	<u>\$7,317,235</u>
ADAMH Board				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$6,464,440</u>	<u>\$8,548,686</u>	<u>\$8,663,745</u>	<u>\$6,349,381</u>
<i>Total Assets</i>	<u>\$6,464,440</u>	<u>\$8,548,686</u>	<u>\$8,663,745</u>	<u>\$6,349,381</u>
Liabilities				
Undistributed Monies	<u>\$6,464,440</u>	<u>\$8,548,686</u>	<u>\$8,663,745</u>	<u>\$6,349,381</u>
<i>Total Liabilities</i>	<u>\$6,464,440</u>	<u>\$8,548,686</u>	<u>\$8,663,745</u>	<u>\$6,349,381</u>
Child Support Enforcement				
Assets				
Cash and Cash Equivalents in Segregated Accounts	<u>\$10,916</u>	<u>\$1,503,689</u>	<u>\$1,502,376</u>	<u>\$12,229</u>
<i>Total Assets</i>	<u>\$10,916</u>	<u>\$1,503,689</u>	<u>\$1,502,376</u>	<u>\$12,229</u>
Liabilities				
Undistributed Monies	<u>\$10,916</u>	<u>\$1,503,689</u>	<u>\$1,502,376</u>	<u>\$12,229</u>
<i>Total Liabilities</i>	<u>\$10,916</u>	<u>\$1,503,689</u>	<u>\$1,502,376</u>	<u>\$12,229</u>

(continued)

Muskingum County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2013

Court	<u>Balance 1/1/13</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/13</u>
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$769,852	\$14,578,845	\$14,586,092	\$762,605
Receivables:				
Intergovernmental	1,223	842	1,223	842
Accounts	<u>400,225</u>	<u>456,899</u>	<u>400,225</u>	<u>456,899</u>
<i>Total Assets</i>	<u><u>\$1,171,300</u></u>	<u><u>\$15,036,586</u></u>	<u><u>\$14,987,540</u></u>	<u><u>\$1,220,346</u></u>
Liabilities				
Intergovernmental Payable	\$1,223	\$842	\$1,223	\$842
Undistributed Monies	<u>1,170,077</u>	<u>15,035,744</u>	<u>14,986,317</u>	<u>1,219,504</u>
<i>Total Liabilities</i>	<u><u>\$1,171,300</u></u>	<u><u>\$15,036,586</u></u>	<u><u>\$14,987,540</u></u>	<u><u>\$1,220,346</u></u>
State of Ohio				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$0</u>	<u>\$496,241</u>	<u>\$496,241</u>	<u>\$0</u>
<i>Total Assets</i>	<u><u>\$0</u></u>	<u><u>\$496,241</u></u>	<u><u>\$496,241</u></u>	<u><u>\$0</u></u>
Liabilities				
Intergovernmental Payable	<u>\$0</u>	<u>\$496,241</u>	<u>\$496,241</u>	<u>\$0</u>
<i>Total Liabilities</i>	<u><u>\$0</u></u>	<u><u>\$496,241</u></u>	<u><u>\$496,241</u></u>	<u><u>\$0</u></u>
Local Emergency Planning				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$28,666</u>	<u>\$34,469</u>	<u>\$31,437</u>	<u>\$31,698</u>
<i>Total Assets</i>	<u><u>\$28,666</u></u>	<u><u>\$34,469</u></u>	<u><u>\$31,437</u></u>	<u><u>\$31,698</u></u>
Liabilities				
Intergovernmental Payable	<u>\$28,666</u>	<u>\$34,469</u>	<u>\$31,437</u>	<u>\$31,698</u>
<i>Total Liabilities</i>	<u><u>\$28,666</u></u>	<u><u>\$34,469</u></u>	<u><u>\$31,437</u></u>	<u><u>\$31,698</u></u>

(continued)

Muskingum County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2013

	Balance 1/1/13	Additions	Reductions	Balance 12/31/13
Fines				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$27,436	\$351,331	\$351,035	\$27,732
<i>Total Assets</i>	<u>\$27,436</u>	<u>\$351,331</u>	<u>\$351,035</u>	<u>\$27,732</u>
Liabilities				
Intergovernmental Payable	\$27,436	\$351,331	\$351,035	\$27,732
<i>Total Liabilities</i>	<u>\$27,436</u>	<u>\$351,331</u>	<u>\$351,035</u>	<u>\$27,732</u>
Escrow				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$10,848	\$69,769	\$80,617	\$0
<i>Total Assets</i>	<u>\$10,848</u>	<u>\$69,769</u>	<u>\$80,617</u>	<u>\$0</u>
Liabilities				
Undistributed Monies	\$10,848	\$69,769	\$80,617	\$0
<i>Total Liabilities</i>	<u>\$10,848</u>	<u>\$69,769</u>	<u>\$80,617</u>	<u>\$0</u>
Hotel Lodging Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$35,096	\$381,253	\$382,604	\$33,745
Receivables:				
Lodging Taxes	22,391	60,036	22,391	60,036
<i>Total Assets</i>	<u>\$57,487</u>	<u>\$441,289</u>	<u>\$404,995</u>	<u>\$93,781</u>
Liabilities				
Intergovernmental Payable	\$57,487	\$441,289	\$404,995	\$93,781
<i>Total Liabilities</i>	<u>\$57,487</u>	<u>\$441,289</u>	<u>\$404,995</u>	<u>\$93,781</u>

(continued)

Muskingum County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2013

	Balance 1/1/13	Additions	Reductions	Balance 12/31/13
Soil and Water				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$48,156	\$348,904	\$352,230	\$44,830
<i>Total Assets</i>	<u>\$48,156</u>	<u>\$348,904</u>	<u>\$352,230</u>	<u>\$44,830</u>
Liabilities				
Intergovernmental Payable	\$48,156	\$348,904	\$352,230	\$44,830
<i>Total Liabilities</i>	<u>\$48,156</u>	<u>\$348,904</u>	<u>\$352,230</u>	<u>\$44,830</u>
Sheriff				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$186,420	\$2,573,485	\$2,565,172	\$194,733
<i>Total Assets</i>	<u>\$186,420</u>	<u>\$2,573,485</u>	<u>\$2,565,172</u>	<u>\$194,733</u>
Liabilities				
Undistributed Monies	\$186,420	\$2,573,485	\$2,565,172	\$194,733
<i>Total Liabilities</i>	<u>\$186,420</u>	<u>\$2,573,485</u>	<u>\$2,565,172</u>	<u>\$194,733</u>
Children Services				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$13,159	\$41,304	\$49,920	\$4,543
<i>Total Assets</i>	<u>\$13,159</u>	<u>\$41,304</u>	<u>\$49,920</u>	<u>\$4,543</u>
Liabilities				
Deposits Held and Due to Others	\$13,159	\$41,304	\$49,920	\$4,543
<i>Total Liabilities</i>	<u>\$13,159</u>	<u>\$41,304</u>	<u>\$49,920</u>	<u>\$4,543</u>

(continued)

Muskingum County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2013

	Balance 1/1/13	Additions	Reductions	Balance 12/31/13
Port Authority				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,734,806	\$1,891,599	\$2,265,670	\$2,360,735
<i>Total Assets</i>	<u>\$2,734,806</u>	<u>\$1,891,599</u>	<u>\$2,265,670</u>	<u>\$2,360,735</u>
Liabilities				
Intergovernmental Payable	\$2,734,806	\$1,891,599	\$2,265,670	\$2,360,735
<i>Total Liabilities</i>	<u>\$2,734,806</u>	<u>\$1,891,599</u>	<u>\$2,265,670</u>	<u>\$2,360,735</u>
Family and Children First				
Assets				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$415,854	\$791,171	\$820,534	\$386,491
<i>Total Assets</i>	<u>\$415,854</u>	<u>\$791,171</u>	<u>\$820,534</u>	<u>\$386,491</u>
Liabilities				
Intergovernmental Payable	\$415,854	\$791,171	\$820,534	\$386,491
<i>Total Liabilities</i>	<u>\$415,854</u>	<u>\$791,171</u>	<u>\$820,534</u>	<u>\$386,491</u>
Federally Owned Entitlement Land				
Assets				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$16,299	\$16,299	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$16,299</u>	<u>\$16,299</u>	<u>\$0</u>
Liabilities				
Intergovernmental Payable	\$0	\$16,299	\$16,299	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$16,299</u>	<u>\$16,299</u>	<u>\$0</u>
Powelson Wildlife				
Assets				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$19,142	\$19,142	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$19,142</u>	<u>\$19,142</u>	<u>\$0</u>
Liabilities				
Undistributed Monies	\$0	\$19,142	\$19,142	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$19,142</u>	<u>\$19,142</u>	<u>\$0</u>

(continued)

Muskingum County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2013

	Balance 1/1/13	Additions	Reductions	Balance 12/31/13
USDA Forest Service				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$33,653	\$33,653	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$33,653</u>	<u>\$33,653</u>	<u>\$0</u>
Liabilities				
Undistributed Monies	\$0	\$33,653	\$33,653	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$33,653</u>	<u>\$33,653</u>	<u>\$0</u>
Ohio Elections Commission				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$20	\$3,195	\$3,180	\$35
<i>Total Assets</i>	<u>\$20</u>	<u>\$3,195</u>	<u>\$3,180</u>	<u>\$35</u>
Liabilities				
Undistributed Monies	\$20	\$3,195	\$3,180	\$35
<i>Total Liabilities</i>	<u>\$20</u>	<u>\$3,195</u>	<u>\$3,180</u>	<u>\$35</u>
Muskingum County Park Commission				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$204,777	\$180,560	\$168,839	\$216,498
Receivables:				
Intergovernmental	26,917	20,940	26,917	20,940
<i>Total Assets</i>	<u>\$231,694</u>	<u>\$201,500</u>	<u>\$195,756</u>	<u>\$237,438</u>
Liabilities				
Intergovernmental Payable	\$231,694	\$201,500	\$195,756	\$237,438
<i>Total Liabilities</i>	<u>\$231,694</u>	<u>\$201,500</u>	<u>\$195,756</u>	<u>\$237,438</u>
Recorder Housing Trust				
Assets				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$100,859	\$378,463	\$393,178	\$86,144
<i>Total Assets</i>	<u>\$100,859</u>	<u>\$378,463</u>	<u>\$393,178</u>	<u>\$86,144</u>
Liabilities				
Intergovernmental Payable	\$100,859	\$378,463	\$393,178	\$86,144
<i>Total Liabilities</i>	<u>\$100,859</u>	<u>\$378,463</u>	<u>\$393,178</u>	<u>\$86,144</u>

(continued)

Muskingum County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2013

	Balance 1/1/13	Additions	Reductions	Balance 12/31/13
Law Enforcement Trust				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$209,572	\$58,464	\$39,662	\$228,374
<i>Total Assets</i>	<u>\$209,572</u>	<u>\$58,464</u>	<u>\$39,662</u>	<u>\$228,374</u>
Liabilities				
Undistributed Monies	\$209,572	\$58,464	\$39,662	\$228,374
<i>Total Liabilities</i>	<u>\$209,572</u>	<u>\$58,464</u>	<u>\$39,662</u>	<u>\$228,374</u>
	Balance 1/1/13	Additions	Reductions	Balance 12/31/13
Total - All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$18,391,853	\$124,281,711	\$125,167,536	\$17,506,028
Cash and Cash Equivalents in Segregated Accounts	1,189,919	18,755,787	18,743,222	1,202,484
Receivables:				
Permissive Motor Vehicle License Tax	3,370	3,868	3,370	3,868
Intergovernmental	8,034,310	6,515,346	8,034,310	6,515,346
Accounts	4,266,795	4,391,191	4,266,795	4,391,191
Property Taxes	71,857,175	72,323,530	71,857,175	72,323,530
Lodging Taxes	22,391	60,036	22,391	60,036
Payments in Lieu of Taxes	216,185	199,868	216,185	199,868
<i>Total Assets</i>	<u>\$103,981,998</u>	<u>\$226,531,337</u>	<u>\$228,310,984</u>	<u>\$102,202,351</u>
Liabilities				
Intergovernmental Payable	\$95,642,660	\$183,828,544	\$185,426,773	\$94,044,431
Deposits Held and Due to Others	287,045	14,856,966	14,990,347	153,664
Undistributed Monies	8,052,293	27,845,827	27,893,864	8,004,256
<i>Total Liabilities</i>	<u>\$103,981,998</u>	<u>\$226,531,337</u>	<u>\$228,310,984</u>	<u>\$102,202,351</u>

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STATISTICAL SECTION



A shot looking south along 5th Street shows the flood waters receding. The Zanesville Post Office can be seen in the center of the frame with approximately four feet of water around it.

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Statistical Section

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

Contents

Page(s)

Financial Trends

S-2 - S-15

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

Revenue Capacity

S-16 - S-37

These schedules contain information to help the reader assess the County's most significant local revenue sources, sales taxes and property taxes.

Debt Capacity

S-38 - S-47

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.

Economic and Demographic Information

S-48 - S-49

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.

Operating Information

S-51 - S-65

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.

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

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

	2013	2012 (1)	2011 (1) (2)	2010 (1)	2009
Governmental Activities					
Net Investment in Capital Assets	\$86,771,393	\$85,723,050	\$83,557,999	\$80,698,922	\$80,517,562
Restricted:					
Capital Projects	1,766,637	1,719,504	1,947,166	2,579,452	2,613,801
Debt Service	72,819	67,826	93,590	128,417	214,377
Road and Bridge Projects	3,404,962	3,302,057	3,347,390	4,310,965	3,067,740
County Home Program	0	0	3,664,698	2,890,304	2,479,109
Starlight School Program	25,576,661	23,152,485	19,471,349	16,117,511	13,238,602
Children Services Program	7,359,753	7,373,705	7,380,057	6,509,496	5,645,347
Public Assistance Program (3)	255,179	0	0	0	0
Tuberculosis Clinic Program	1,414,526	1,199,415	1,139,562	1,189,198	1,186,522
Court Corrections	1,779,065	1,617,646	0	0	0
Titles and Licenses Administration	0	0	0	0	871,606
Community Development Program	0	0	456,036	1,497,385	964,071
Real Estate Assessment	1,728,011	1,363,677	1,272,123	1,367,538	1,140,507
Loan Guaranty	0	0	0	0	925,000
Mental Health (3)	296,328	0	0	0	0
Other Purposes	4,022,007	5,154,869	5,337,455	5,101,405	4,907,489
Unrestricted	18,482,292	15,497,843	10,198,655	10,017,936	9,007,501
Total Governmental Activities Net Position	152,929,633	146,172,077	137,866,080	132,408,529	126,779,234
Business-Type-Activities					
Net Investment in Capital Assets	45,045,389	44,167,503	37,369,088	38,570,209	34,044,448
Restricted for Debt Service	0	0	95,010	64,830	37,650
Unrestricted	6,395,391	7,550,243	12,622,712	11,126,841	9,993,794
Total Business-Type Activities Net Position	51,440,780	51,717,746	50,086,810	49,761,880	44,075,892
Primary Government					
Net Investment in Capital Assets	131,816,782	129,890,553	120,927,087	119,269,131	114,562,010
Restricted	47,675,948	44,951,184	44,204,436	41,756,501	37,291,821
Unrestricted	24,877,683	23,048,086	22,821,367	21,144,777	19,001,295
Total Primary Government Net Position	\$204,370,413	\$197,889,823	\$187,952,890	\$182,170,409	\$170,855,126

(1) Restated net position.

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

(3) In prior years, Mental Health expenses were reflected as Restricted for Other Purposes.

<u>2008 (1)</u>	<u>2007 (1)</u>	<u>2006 (1)</u>	<u>2005 (1)</u>	<u>2004</u>
\$79,175,040	\$77,591,877	\$76,740,170	\$76,094,042	\$77,365,818
3,037,311	2,220,054	2,375,999	2,215,117	3,013,426
228,502	267,221	483,542	1,260,757	1,410,127
2,736,569	2,927,971	3,207,748	3,419,214	3,729,087
2,269,826	2,071,721	1,241,994	357,905	174,778
11,549,535	10,129,310	9,642,176	9,861,887	9,845,805
4,980,975	4,737,947	3,541,258	4,438,030	5,432,770
0	0	0	0	0
1,099,670	1,019,908	884,865	566,210	611,326
0	0	0	0	0
789,314	769,443	814,920	847,415	769,080
348,194	758,562	461,916	958,527	150,242
824,616	1,009,771	829,013	957,714	891,750
925,000	925,754	925,754	925,000	925,000
0	0	0	0	0
4,545,856	4,940,878	3,668,141	3,944,866	5,193,959
11,794,087	12,519,134	11,275,681	10,248,711	6,626,641
<u>124,304,495</u>	<u>121,889,551</u>	<u>116,093,177</u>	<u>116,095,395</u>	<u>116,139,809</u>
34,451,216	34,445,762	32,714,447	31,666,592	30,313,503
5,010,470	10,470	10,470	10,470	10,470
<u>3,657,690</u>	<u>6,855,835</u>	<u>7,470,685</u>	<u>5,976,296</u>	<u>7,006,708</u>
<u>43,119,376</u>	<u>41,312,067</u>	<u>40,195,602</u>	<u>37,653,358</u>	<u>37,330,681</u>
113,626,256	112,037,639	109,454,617	107,760,634	107,679,321
38,345,838	31,789,010	28,087,796	29,763,112	32,157,820
<u>15,451,777</u>	<u>19,374,969</u>	<u>18,746,366</u>	<u>16,225,007</u>	<u>13,633,349</u>
<u>\$167,423,871</u>	<u>\$163,201,618</u>	<u>\$156,288,779</u>	<u>\$153,748,753</u>	<u>\$153,470,490</u>

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

	2013	2012	2011	2010	2009
<u>Program Revenues</u>					
Governmental Activities:					
Charges for Services:					
General Government:					
Legislative and Executive	\$4,125,933	\$4,189,463	\$4,425,087	\$3,866,507	\$3,492,185
Judicial	1,128,298	1,540,628	1,464,879	1,431,338	885,815
Public Safety	2,207,981	1,674,033	1,910,934	1,688,528	2,079,349
Public Works	219,700	363,971	274,145	316,028	255,857
Public Works - Intergovernmental	478,052	470,935	467,416	470,739	459,471
Health	517,329	443,454	466,787	392,007	301,696
Human Services	2,444,168	3,390,200	3,999,565	3,477,583	3,798,818
Subtotal Charges for Services	11,121,461	12,072,684	13,008,813	11,642,730	11,273,191
Operating Grants, Contributions, and Interest:					
General Government:					
Legislative and Executive	10,235	105,929	26,735	12,158	7,196
Judicial	389,577	285,658	286,156	352,514	266,839
Public Safety	1,260,395	1,226,767	1,605,674	1,987,067	1,200,849
Public Works	5,443,736	5,725,908	5,085,491	5,986,663	5,826,818
Public Works - Intergovernmental	0	0	0	0	318,000
Health	225,214	132,602	141,231	179,657	228,908
Health - Intergovernmental	198,510	247,488	292,765	422,404	432,367
Human Services	16,873,385	16,913,933	17,964,159	20,602,094	24,349,300
Intergovernmental (1)	0	0	0	0	0
Subtotal Operating Grants, Contributions, and Interest	24,401,052	24,638,285	25,402,211	29,542,557	32,630,277
Capital Grants and Contributions:					
General Government:					
Legislative and Executive	0	11,195	0	12,755	12,855
Public Safety	0	0	15,000	10,590	6,145
Public Works	2,244,457	2,775,213	3,661,140	2,687,249	2,482,481
Health	0	0	0	0	127,988
Human Services	0	30,545	4,285	7,320	6,695
Intergovernmental (1)	0	0	0	0	0
Subtotal Capital Grants and Contributions	2,244,457	2,816,953	3,680,425	2,717,914	2,636,164
Total Governmental Activities					
<i>Program Revenues</i>	37,766,970	39,527,922	42,091,449	43,903,201	46,539,632
Business-Type Activities:					
Charges for Services:					
Sewer	3,826,693	4,440,771	4,045,853	3,965,398	4,058,592
Water	3,856,728	3,947,121	3,709,276	3,521,022	3,425,848
Subtotal Charges for Services	7,683,421	8,387,892	7,755,129	7,486,420	7,484,440
Capital Grants and Contributions:					
Sewer	108,294	42,044	1,369,992	5,362,166	1,833,006
Water	211,923	774,992	325,309	71,270	378,145
Subtotal Capital Grants and Contributions	320,217	817,036	1,695,301	5,433,436	2,211,151
Total Business-Type Activities					
<i>Program Revenues</i>	8,003,638	9,204,928	9,450,430	12,919,856	9,695,591
Total Primary Government					
<i>Program Revenues</i>	45,770,608	48,732,850	51,541,879	56,823,057	56,235,223

(1) For years 2004 and 2005 the external portion is reflected as intergovernmental expense.

2008	2007	2006	2005	2004
\$3,939,014	\$4,324,972	\$3,913,533	\$4,544,842	\$4,719,544
917,427	929,661	860,604	884,093	778,726
2,403,465	1,883,628	2,137,503	1,320,769	1,308,618
782,137	834,496	843,687	811,425	845,162
0	0	0	0	0
360,706	293,088	409,305	269,313	164,598
3,168,803	4,302,539	3,693,398	3,146,455	2,561,819
11,571,552	12,568,384	11,858,030	10,976,897	10,378,467
18,293	15,053	51,753	848,043	117,299
240,620	243,911	497,576	420,748	519,248
1,537,049	1,017,639	1,025,285	2,509,690	1,365,587
5,176,915	5,915,021	5,504,376	5,314,517	4,633,047
0	0	0	0	0
194,332	292,029	244,359	117,158	209,345
455,672	357,786	229,599	0	0
24,176,755	26,073,047	25,274,545	22,371,395	22,115,538
0	0	0	223,566	201,328
31,799,636	33,914,486	32,827,493	31,805,117	29,161,392
0	0	0	0	0
0	15,202	0	75,292	187,132
3,577,994	1,219,864	2,103,796	2,286,723	352,680
317,311	0	0	0	0
0	0	64	11	0
0	0	0	0	534,115
3,895,305	1,235,066	2,103,860	2,362,026	1,073,927
47,266,493	47,717,936	46,789,383	45,144,040	40,613,786
3,270,669	2,297,231	2,150,722	1,985,145	1,932,031
3,323,046	3,124,131	2,883,911	2,803,829	2,471,695
6,593,715	5,421,362	5,034,633	4,788,974	4,403,726
1,665,354	1,265,105	2,226,065	1,302,999	938,575
389,198	99,945	1,319,604	213,606	230,040
2,054,552	1,365,050	3,545,669	1,516,605	1,168,615
8,648,267	6,786,412	8,580,302	6,305,579	5,572,341
55,914,760	54,504,348	55,369,685	51,449,619	46,186,127

(continued)

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

	2013	2012	2011	2010	2009
<u>Expenses</u>					
Governmental Activities:					
General Government:					
Legislative and Executive	\$9,528,192	\$9,880,631	\$11,299,400	\$10,556,466	\$10,419,041
Judicial	6,784,134	6,503,597	6,579,201	6,314,627	6,649,197
Public Safety	11,652,808	11,557,031	11,485,089	12,277,179	11,417,630
Public Safety - Intergovernmental	0	0	0	0	0
Public Works	7,570,726	8,176,610	9,245,923	7,772,558	7,961,677
Public Works - Intergovernmental	391,595	442,920	765,623	610,092	1,587,632
Health	1,288,009	1,416,721	1,493,122	1,384,312	1,347,291
Health - Intergovernmental	1,275,657	1,350,575	1,309,950	1,376,193	1,349,916
Human Services	27,078,645	29,716,789	30,669,642	32,352,933	38,447,072
Economic Development and Assistance	0	0	0	0	0
Intergovernmental (1)	0	0	0	0	0
Interest and Fiscal Charges	383,780	658,069	549,992	567,813	651,269
<i>Total Governmental Activities Expenses</i>	<u>65,953,546</u>	<u>69,702,943</u>	<u>73,397,942</u>	<u>73,212,173</u>	<u>79,830,725</u>
Business-Type Activities:					
Sewer	4,304,749	4,360,094	5,176,037	3,790,920	5,479,802
Water	4,058,230	4,023,353	3,698,531	3,541,499	3,327,130
<i>Total Business-Type Activities Expenses</i>	<u>8,362,979</u>	<u>8,383,447</u>	<u>8,874,568</u>	<u>7,332,419</u>	<u>8,806,932</u>
<i>Total Primary Government Program Expenses</i>	<u>74,316,525</u>	<u>78,086,390</u>	<u>82,272,510</u>	<u>80,544,592</u>	<u>88,637,657</u>
Net (Expense) Revenue					
Governmental Activities	(28,186,576)	(30,175,021)	(31,306,493)	(29,308,972)	(33,291,093)
Business-Type Activities	<u>(359,341)</u>	<u>821,481</u>	<u>575,862</u>	<u>5,587,437</u>	<u>888,659</u>
<i>Total Primary Government Net Expense</i>	<u>(28,545,917)</u>	<u>(29,353,540)</u>	<u>(30,730,631)</u>	<u>(23,721,535)</u>	<u>(32,402,434)</u>

(1) For years 2004 and 2005 the external portion is reflected as intergovernmental expense.

2008	2007	2006	2005	2004
\$10,803,364	\$10,093,026	\$9,926,117	\$9,466,507	\$10,640,486
6,536,839	6,474,827	6,253,392	5,651,972	5,344,175
11,009,260	10,841,659	10,823,005	10,817,063	9,416,728
1,220	39,178	0	0	0
10,034,274	8,941,613	11,314,742	10,353,129	7,656,460
1,115,725	971,299	0	0	0
1,338,500	1,358,932	2,270,163	1,272,279	1,232,031
1,424,887	1,346,941	229,599	0	0
37,745,451	40,249,996	36,982,530	36,853,288	35,310,650
0	0	0	0	49,388
0	0	0	1,502,161	1,814,782
843,330	790,269	803,774	825,361	844,015
80,852,850	81,107,740	78,603,322	76,741,760	72,308,715
4,394,477	3,318,613	3,254,399	4,090,519	2,968,027
3,015,312	2,827,804	2,775,820	2,984,872	2,666,568
7,409,789	6,146,417	6,030,219	7,075,391	5,634,595
88,262,639	87,254,157	84,633,541	83,817,151	77,943,310
(33,586,357)	(33,389,804)	(31,813,939)	(31,597,720)	(31,694,929)
1,238,478	639,995	2,550,083	(769,812)	(62,254)
(32,347,879)	(32,749,809)	(29,263,856)	(32,367,532)	(31,757,183)

(continued)

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

	2013	2012	2011	2010	2009
<u>General Revenues and Other Changes in Net Position</u>					
Governmental Activities:					
Property Taxes Levied for General Purposes	\$2,981,461	\$3,262,939	\$3,154,409	\$2,883,898	\$2,817,269
Property Taxes Levied for Public Safety	408,856	449,364	422,054	365,236	358,184
Property Taxes Levied for Health	1,536,171	1,651,283	1,572,838	1,401,482	1,375,444
Property Taxes Levied for Human Services	8,940,548	12,378,806	12,633,678	11,377,151	11,175,246
Sales Taxes, Levied for General Purposes	17,293,349	16,091,980	15,545,873	14,683,620	15,240,831
Grants and Entitlements not Restricted to Specific Programs	2,452,774	2,016,892	2,055,775	2,463,062	2,125,238
Gifts and Donations not Restricted to Specific Programs	0	1,900,770	0	0	0
Investment Earnings	278,722	499,606	821,921	735,554	1,110,432
Payments in Lieu of Taxes (1)	328,211	319,733	349,593	346,541	374,904
Gain on Sale of Capital Assets	0	0	7,325	0	0
Miscellaneous	695,375	583,350	932,318	714,791	1,210,172
<i>Total Governmental Activities</i>	<u>34,915,467</u>	<u>39,154,723</u>	<u>37,495,784</u>	<u>34,971,335</u>	<u>35,787,720</u>
Business-Type Activities:					
Investment Earnings	0	0	0	0	0
Miscellaneous	111,040	135,750	62,087	65,483	45,969
<i>Total Business-Type Activities</i>	<u>111,040</u>	<u>135,750</u>	<u>62,087</u>	<u>65,483</u>	<u>45,969</u>
<i>Total Primary Government General Revenues</i>	<u>35,026,507</u>	<u>39,290,473</u>	<u>37,557,871</u>	<u>35,036,818</u>	<u>35,833,689</u>
Increase (Decrease) Before Transfers					
Governmental Activities	6,728,891	8,979,702	6,189,291	5,662,363	2,496,627
Business-Type Activities	(248,301)	957,231	637,949	5,652,920	934,628
<i>Total Primary Government Increase (Decrease) Before Transfers</i>	<u>6,480,590</u>	<u>9,936,933</u>	<u>6,827,240</u>	<u>11,315,283</u>	<u>3,431,255</u>
Transfers In (Out)					
Governmental Activities	28,665	(673,705)	25,268	(33,068)	(21,888)
Business-Type Activities	(28,665)	673,705	(25,268)	33,068	21,888
Increase (Decrease) After Transfers					
Governmental Activities	6,757,556	8,305,997	6,214,559	5,629,295	2,474,739
Business-Type Activities	(276,966)	1,630,936	612,681	5,685,988	956,516
Restatements	0	0	0	0	0
<i>Total Primary Government Increase (Decrease) After Transfers</i>	<u>\$6,480,590</u>	<u>\$9,936,933</u>	<u>\$6,827,240</u>	<u>\$11,315,283</u>	<u>\$3,431,255</u>

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

<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
\$2,906,561	\$2,968,705	\$2,686,036	\$2,629,977	\$2,628,212
372,582	392,732	396,773	395,525	401,368
1,423,902	1,471,298	1,475,270	1,375,532	1,373,067
11,553,094	9,647,924	7,238,605	7,411,572	7,741,265
14,690,308	14,691,023	14,774,019	14,152,780	13,935,524
2,305,383	1,969,306	1,921,577	1,801,309	1,808,232
0	0	0	0	0
2,019,320	3,524,198	3,117,217	1,942,630	1,170,550
0	270,415	491,029	794,915	423,048
0	85,975	632	0	0
850,742	474,622	518,725	1,038,882	825,519
<u>36,121,892</u>	<u>35,496,198</u>	<u>32,619,883</u>	<u>31,543,122</u>	<u>30,306,785</u>
0	0	43,495	47,928	2,531
43,025	78,656	64,614	18,723	24,230
<u>43,025</u>	<u>78,656</u>	<u>108,109</u>	<u>66,651</u>	<u>26,761</u>
<u>36,164,917</u>	<u>35,574,854</u>	<u>32,727,992</u>	<u>31,609,773</u>	<u>30,333,546</u>
2,535,535	2,106,394	805,944	(54,598)	(1,388,144)
1,281,503	718,651	2,658,192	(703,161)	(35,493)
<u>3,817,038</u>	<u>2,825,045</u>	<u>3,464,136</u>	<u>(757,759)</u>	<u>(1,423,637)</u>
30,645	44,023	43,824	10,184	(229,169)
(30,645)	(44,023)	(43,824)	(10,184)	229,169
<u>2,566,180</u>	<u>2,150,417</u>	<u>849,768</u>	<u>(44,414)</u>	<u>(1,617,313)</u>
<u>1,250,858</u>	<u>674,628</u>	<u>2,614,368</u>	<u>(713,345)</u>	<u>193,676</u>
<u>405,215</u>	<u>4,087,794</u>	<u>(924,110)</u>	<u>1,036,022</u>	<u>570,662</u>
<u>\$4,222,253</u>	<u>\$6,912,839</u>	<u>\$2,540,026</u>	<u>\$278,263</u>	<u>(\$852,975)</u>

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

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
<u>Program Revenues</u>					
Governmental Activities:					
General Government:					
Legislative and Executive	\$4,136,168	\$4,306,587	\$4,451,822	\$3,891,420	\$3,512,236
Judicial	1,517,875	1,826,286	1,751,035	1,783,852	1,152,654
Public Safety	3,468,376	2,900,800	3,531,608	3,686,185	3,286,343
Public Works	7,907,893	8,865,092	9,020,776	8,989,940	8,565,156
Public Works - Intergovernmental	478,052	470,935	467,416	470,739	777,471
Health	742,543	576,056	608,018	571,664	658,592
Health - Intergovernmental	198,510	247,488	292,765	422,404	432,367
Human Services	19,317,553	20,334,678	21,968,009	24,086,997	28,154,813
Intergovernmental	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Governmental Activities	<u>37,766,970</u>	<u>39,527,922</u>	<u>42,091,449</u>	<u>43,903,201</u>	<u>46,539,632</u>
Business-Type Activities:					
Sewer	3,934,987	4,482,815	5,415,845	9,327,564	5,891,598
Water	<u>4,068,651</u>	<u>4,722,113</u>	<u>4,034,585</u>	<u>3,592,292</u>	<u>3,803,993</u>
Total Business-Type Activities	<u>8,003,638</u>	<u>9,204,928</u>	<u>9,450,430</u>	<u>12,919,856</u>	<u>9,695,591</u>
<i>Total Primary Government</i>	<u><u>\$45,770,608</u></u>	<u><u>\$48,732,850</u></u>	<u><u>\$51,541,879</u></u>	<u><u>\$56,823,057</u></u>	<u><u>\$56,235,223</u></u>

<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
\$3,957,307	\$4,340,025	\$3,965,286	\$5,392,885	\$4,836,843
1,158,047	1,173,572	1,358,180	1,304,841	1,297,974
3,940,514	2,916,469	3,162,788	3,905,751	2,861,337
9,537,046	7,969,381	8,451,859	8,412,665	5,830,889
0	0	0	0	0
872,349	585,117	653,664	386,471	373,943
455,672	357,786	229,599	0	0
27,345,558	30,375,586	28,968,007	25,517,861	24,677,357
0	0	0	223,566	735,443
<u>47,266,493</u>	<u>47,717,936</u>	<u>46,789,383</u>	<u>45,144,040</u>	<u>40,613,786</u>
4,936,023	3,562,336	4,376,787	3,288,144	2,870,606
<u>3,712,244</u>	<u>3,224,076</u>	<u>4,203,515</u>	<u>3,017,435</u>	<u>2,701,735</u>
<u>8,648,267</u>	<u>6,786,412</u>	<u>8,580,302</u>	<u>6,305,579</u>	<u>5,572,341</u>
<u>\$55,914,760</u>	<u>\$54,504,348</u>	<u>\$55,369,685</u>	<u>\$51,449,619</u>	<u>\$46,186,127</u>

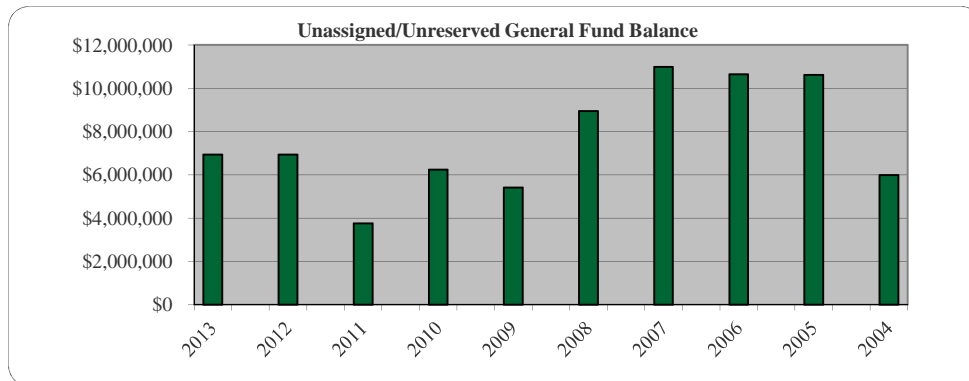
Muskingum County, Ohio
Fund Balances, Governmental Funds
Last Ten Years
(Modified Accrual Basis of Accounting)

	2013	2012	2011 (2)	2010	2009
<u>General Fund</u>					
Reserved	\$0	\$0	\$0	\$252,644	\$262,775
Unreserved	0	0	0	6,246,317	5,418,262
Restatements:					
Nonspendable	393,834	552,401	473,922	0	0
Committed	0	15,202	2,696	0	0
Assigned	5,268,971	3,832,353	1,581,473	0	0
Unassigned	6,934,378	6,932,267	3,761,213	0	0
<i>Total General Fund</i>	<u>12,597,183</u>	<u>11,332,223</u>	<u>5,819,304</u>	<u>6,498,961</u>	<u>5,681,037</u>
<u>All Other Governmental Funds</u>					
Reserved	0	0	0	1,474,781	2,100,230
Unreserved, Undesignated, Reported in:					
Special Revenue Funds	0	0	0	31,635,209	25,997,566
Debt Service Funds	0	0	0	241,579	313,574
Capital Projects Funds	0	0	0	1,772,312	2,495,060
Restatements:					
Nonspendable	610,591	784,930	1,097,727	0	0
Restricted	40,907,986	37,876,252	36,616,213	0	0
Unassigned (Deficit)	(202,419)	(60,044)	(2,091,889)	0	0
<i>Total All Other Governmental Funds</i>	<u>41,316,158</u>	<u>38,601,138</u>	<u>35,622,051</u>	<u>35,123,881</u>	<u>30,906,430</u>
<u>Total Governmental Funds</u>	<u>\$53,913,341</u>	<u>\$49,933,361</u>	<u>\$41,441,355</u>	<u>\$41,622,842</u>	<u>\$36,587,467</u>

(1) Restated fund balances.

(2) The change in fund balance accounts occurred due to the implementation of GASB 54 starting in 2011.

Source: County financial records.



<u>2008</u>	<u>2007 (1)</u>	<u>2006 (1)</u>	<u>2005</u>	<u>2004</u>
\$341,698	\$378,747	\$383,552	\$344,616	\$285,459
8,945,190	10,981,307	10,640,274	10,612,813	5,995,210
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>9,286,888</u>	<u>11,360,054</u>	<u>11,023,826</u>	<u>10,957,429</u>	<u>6,280,669</u>
1,797,038	2,546,390	3,451,166	3,834,128	3,251,914
22,909,366	19,819,383	18,665,137	18,689,737	20,002,563
318,340	362,253	353,265	417,895	570,417
1,490,362	2,048,048	2,011,922	787,770	2,114,397
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>26,515,106</u>	<u>24,776,074</u>	<u>24,481,490</u>	<u>23,729,530</u>	<u>25,939,291</u>
<u>\$35,801,994</u>	<u>\$36,136,128</u>	<u>\$35,505,316</u>	<u>\$34,686,959</u>	<u>\$32,219,960</u>

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

	2013	2012	2011	2010	2009
Revenues					
Property Taxes	\$14,401,860	\$18,549,342	\$17,055,278	\$16,015,733	\$15,461,077
Special Assessments	26,752	17,546	29,726	40,781	32,603
Permissive Sales Taxes	17,153,129	16,245,827	15,131,293	16,343,578	13,482,193
Permissive Motor Vehicle License Tax	478,052	470,935	467,416	470,739	459,471
Charges for Services	8,583,868	9,654,812	9,880,316	8,933,314	8,782,461
Licenses and Permits	759,575	763,396	651,585	671,369	539,978
Fines and Forfeitures	793,879	785,895	725,047	807,805	639,660
Intergovernmental	28,137,433	30,069,779	30,438,261	32,818,530	35,653,661
Interest	310,168	525,139	921,735	755,769	1,147,205
Payments in Lieu of Taxes	311,556	375,152	323,445	359,845	277,862
Rent	605,221	538,541	801,874	641,485	776,795
Contributions and Donations	46,334	1,942,434	45,659	88,012	335,334
Other	696,542	574,288	937,589	698,479	1,210,482
<i>Total Revenues</i>	<u>72,304,369</u>	<u>80,513,086</u>	<u>77,409,224</u>	<u>78,645,439</u>	<u>78,798,782</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	8,511,111	8,975,753	9,611,199	9,052,971	8,792,721
Judicial	6,812,440	6,427,692	6,602,191	6,305,938	6,293,337
Public Safety	11,530,668	11,189,319	11,466,363	11,855,803	10,997,541
Public Works	9,014,201	9,511,035	10,841,795	7,996,360	8,616,846
Health	1,242,428	1,355,235	1,439,056	1,342,169	1,284,884
Human Services	27,420,809	29,295,105	30,963,798	32,280,921	38,152,557
Economic Development and Assistance	0	0	0	0	0
Capital Outlay	349,637	204,444	2,803,894	1,526,384	1,304,917
Intergovernmental	1,667,252	1,793,495	2,096,081	1,986,285	2,672,868
Debt Service:					
Principal Retirement	1,526,009	1,376,033	1,421,957	1,572,702	1,302,630
Current Refunding Principal	47,000	0	0	0	0
Refunded Bond Anticipation Note Redeemed (2)	0	400,000	50,000	0	25,000
Interest and Fiscal Charges	377,390	465,875	532,583	548,665	650,526
Bond Issuance Costs	711	45,758	0	0	224,964
<i>Total Expenditures</i>	<u>68,499,656</u>	<u>71,039,744</u>	<u>77,828,917</u>	<u>74,468,198</u>	<u>80,318,791</u>
<i>Excess of Revenues Over(Under) Expenditures</i>	<u>3,804,713</u>	<u>9,473,342</u>	<u>(419,693)</u>	<u>4,177,241</u>	<u>(1,520,009)</u>
Other Financing Sources (Uses)					
Bond Anticipation Notes Issued	0	0	400,000	467,000	819,000
Refunding Bonds Issued	46,600	1,785,000	0	0	9,425,000
General Obligation Bonds Issued	200,000	0	0	0	2,270,000
OWDA Loans Issued	0	60,000	0	28,716	85,253
Premium on General Obligation Bonds Issued	1,173	77,727	0	0	165,479
Proceeds from the Sale of Capital Assets	47,825	15,816	15,025	4,236	13,635
Inception of Capital Lease	151,004	157,029	112,475	858,250	116,370
Transfers In	3,532,555	8,929,575	4,625,902	3,407,658	5,245,305
Current Refunding Bond Anticipation Note	0	0	(400,000)	(467,000)	(1,171,000)
Payment to Refunded Bond Escrow Agent	0	(1,977,837)	0	0	(6,223,607)
Current Refunding (3)	0	0	0	0	(3,172,760)
Transfers Out	(3,803,890)	(9,603,280)	(4,515,196)	(3,440,726)	(5,267,193)
<i>Total Other Financing Sources (Uses)</i>	<u>175,267</u>	<u>(555,970)</u>	<u>238,206</u>	<u>858,134</u>	<u>2,305,482</u>
Special Item - Abandoned Operations	0	(425,366)	0	0	0
Restatements	0	0	0	0	0
<i>Net Change in Fund Balances</i>	<u>\$3,979,980</u>	<u>\$8,492,006</u>	<u>(\$181,487)</u>	<u>\$5,035,375</u>	<u>\$785,473</u>
<i>Debt Service as a Percentage of Noncapital Expenditures</i>	3.0%	3.3%	2.8%	3.0%	2.6%

(1) Restated fund balances.

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

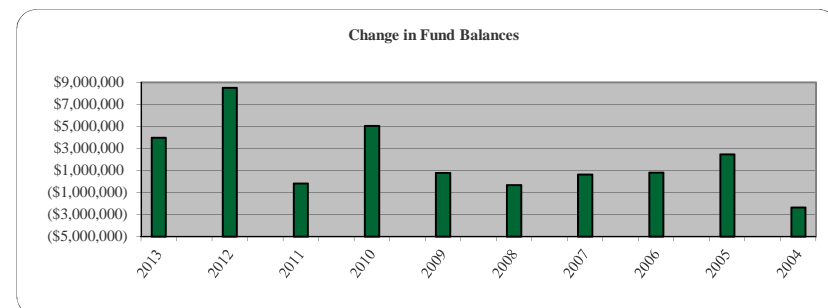
(3) In years prior to 2013, current refundings were presented as an other financing source.

2008	2007 (1)	2006 (1)	2005	2004
\$15,826,014	\$14,000,618	\$11,541,314	\$11,850,514	\$12,078,589
67,573	36,625	79,349	84,283	81,692
14,764,136	14,638,691	14,718,402	14,101,148	14,013,240
458,191	459,393	458,632	459,755	468,123
9,750,191	10,060,503	9,515,055	8,351,631	8,157,937
459,407	425,110	473,557	461,996	524,651
662,245	648,119	702,511	720,587	640,631
37,459,763	36,597,362	36,472,179	36,991,223	32,498,473
2,019,140	3,536,120	3,180,886	1,970,680	1,184,866
232,920	270,415	491,029	794,915	423,048
580,667	579,403	567,038	572,037	585,811
89,388	34,995	115,213	66,695	45,609
846,789	459,425	518,835	1,044,022	781,235
83,216,424	81,746,779	78,834,000	77,469,486	71,483,905

9,663,801	8,993,171	9,038,287	10,352,334	10,718,679
6,471,578	6,357,236	6,070,880	5,002,932	5,271,766
10,723,990	10,500,341	10,277,448	9,294,114	9,731,514
10,774,462	8,463,265	8,456,678	8,851,644	7,026,708
1,289,849	1,317,105	1,196,040	1,223,480	1,172,102
37,869,691	40,313,877	37,108,362	36,550,271	34,916,010
0	0	0	0	273,474
3,059,246	807,370	2,360,829	901,552	1,150,477
2,661,842	2,357,418	2,827,253	1,502,161	1,814,782

1,232,254	1,209,954	1,109,498	986,730	1,159,173
0	0	0	0	0
0	0	0	0	0
826,979	792,619	802,685	828,180	846,140
0	0	9,731	0	0
84,573,692	81,112,356	79,257,691	75,493,398	74,080,825
(1,357,268)	634,423	(423,691)	1,976,088	(2,596,920)

844,000	0	0	0	0
0	0	0	0	0
0	0	860,000	0	0
103,507	0	0	0	0
0	0	903	0	0
24,947	99,039	15,959	18,560	16,140
20,035	196,048	435,023	91,500	177,820
5,282,926	4,800,417	5,675,061	4,910,144	6,893,710
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
(5,252,281)	(4,705,495)	(5,631,237)	(4,529,313)	(6,858,737)
1,023,134	390,009	1,355,709	490,891	228,933
0	0	0	0	0
0	(393,620)	(113,661)	0	0
(\$334,134)	\$630,812	\$818,357	\$2,466,979	(\$2,367,987)
2.6%	2.6%	2.5%	2.5%	2.9%



Muskingum County, Ohio
Taxable Sales by Industry (Category)
Last Eight Years (1)

	2013	2012	2011	2010
Effective Rate as of December 31	1.50%	1.50%	1.50%	1.50%
Effective Date of Current Tax Rate	April 1, 1993	April 1, 1993	April 1, 1993	April 1, 1993
<u>Collections by Industry:</u>				
Agriculture, Forestry, and Fishing	\$8,013	\$7,011	\$6,394	\$6,489
Mining (3)	38,880	18,911	5,431	13,203
Utilities (excluding telecommunications)	169,608	103,892	79,018	78,084
Construction	85,060	63,611	23,162	24,324
Manufacturing	374,253	506,774	485,422	584,762
Wholesale Trade	488,558	323,340	253,207	230,095
Retail Trade:				
Motor Vehicle and Parts Dealers (2)	2,808,676	2,692,672	2,353,733	2,232,439
Furniture and Home Furnishings Store	291,451	335,001	311,404	297,730
Electronic and Appliance Stores	230,020	237,264	224,838	235,558
Building Material and Garden Equipment and Supplies	1,595,611	1,438,243	1,273,694	1,243,627
Food and Beverage Stores	694,777	696,660	684,096	668,668
Health and Personal Care Stores	271,163	274,032	303,426	344,507
Gasoline Stations	361,199	355,358	346,761	361,174
Clothing and Clothing Accessories Stores	599,375	638,919	584,953	621,948
Sporting Goods, Hobby, Book, and Music Stores	256,766	242,960	232,591	228,124
General Merchandise Stores	2,468,050	2,328,110	2,316,749	2,364,811
Miscellaneous Store Retailers	1,042,969	1,179,683	1,271,698	1,328,070
Nonstore Retailers	403,224	225,685	206,520	192,847
Transportation and Warehousing	18,056	17,031	12,294	10,030
Information (including telecommunications)	949,468	841,049	820,426	821,166
Finance and Insurance	1,170,575	996,616	883,425	691,834
Real Estate, and Rental and Leasing of Property	409,770	326,722	287,251	273,855
Professional, Scientific and Technical Services	166,318	159,197	126,082	91,259
Management of Companies (Holding Companies)	7,715	8,464	7,964	4,727
Administrative and Support Services, and Waste Management and Remediation Services	433,653	295,857	241,285	241,454
Education, Health Care and Social Assistance	16,898	14,072	10,874	11,649
Arts, Entertainment, and Recreation	77,622	21,631	20,413	14,060
Accommodation and Food Services	1,251,352	1,277,058	1,230,922	1,240,225
Other Services	338,967	338,927	317,115	318,975
Unclassified (3)	66,129	60,640	70,965	117,147
Total Collections (4)	<u>\$17,094,176</u>	<u>\$16,025,390</u>	<u>\$14,992,113</u>	<u>\$14,892,841</u>

- (1) Information prior to 2006 is not available.
- (2) Sales tax on sales of motor vehicle and watercraft, which is paid via the county clerk of courts, is included in this figure. Thus, tax collected from dealer sales as well as "casual" (consumer-to-consumer) sales are included.
- (3) Industry data is not provided when there are either no businesses within the particular industry or the number of businesses within the industry fall below the reporting threshold. The collections are instead folded into the "Unclassified" category.
- (4) Collections are on a cash basis.

Source: Ohio Department of Taxation

<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
1.50%	1.50%	1.50%	1.50%
April 1, 1993	April 1, 1993	April 1, 1993	April 1, 1993
\$6,357	\$3,843	\$3,806	\$6,717
0	0	0	0
88,736	92,661	47,203	51,011
48,448	80,955	32,307	17,898
785,777	601,289	207,896	128,645
374,642	296,620	262,912	303,893
2,165,536	2,195,521	2,325,350	2,437,854
297,671	319,808	331,419	312,216
270,894	257,019	260,946	248,536
1,325,133	1,466,526	1,484,483	1,497,703
673,424	611,993	560,990	551,480
334,223	297,164	293,651	319,659
379,209	355,043	380,855	380,988
629,191	658,176	682,470	675,069
239,301	203,535	213,312	233,510
2,373,373	2,340,586	2,506,098	2,488,689
1,677,867	1,703,047	1,874,353	1,967,491
144,892	146,907	195,597	215,808
9,049	7,117	6,600	6,244
758,406	733,477	731,620	682,960
162,865	10,242	20,413	20,718
286,021	318,311	289,401	312,494
101,385	104,181	100,556	108,452
3,064	0	0	0
223,880	254,646	275,503	298,326
6,096	3,913	6,404	50,737
16,375	13,584	12,184	10,269
1,170,060	1,131,688	1,099,958	1,116,064
320,395	327,578	305,281	257,441
125,141	154,876	179,455	73,147
<u>\$14,997,411</u>	<u>\$14,690,306</u>	<u>\$14,691,023</u>	<u>\$14,774,019</u>

Muskingum County, Ohio
Assessed and Estimated Actual Value of Taxable Property
Last Ten Years

Collection Year	Real Property			Tangible Personal Property	
	Assessed Value		Estimated Actual Value	Public Utility	
	Residential/ Agricultural	Commercial/ Industrial/ Public Utility/ Mineral		Assessed Value	Estimated Actual Value
2013	\$1,083,008,710	\$347,355,530	\$4,086,754,971	\$195,997,680	\$559,993,371
2012	1,143,460,040	344,820,650	4,252,230,543	179,263,290	512,180,829
2011	1,139,539,610	315,708,470	4,157,851,657	142,961,480	408,461,371
2010	1,134,591,130	317,856,460	4,149,850,257	80,156,260	229,017,886
2009	1,111,279,110	303,108,550	4,041,107,600	74,554,590	213,013,114
2008	1,098,589,780	292,982,940	3,975,922,057	72,610,030	207,457,229
2007	1,090,909,570	294,946,060	3,959,587,514	79,420,980	226,917,086
2006	931,356,480	265,371,820	3,419,223,714	80,144,210	228,983,457
2005	907,209,640	256,811,540	3,325,774,800	78,147,450	223,278,429
2004	881,187,820	247,803,350	3,248,546,200	77,451,290	221,289,400

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

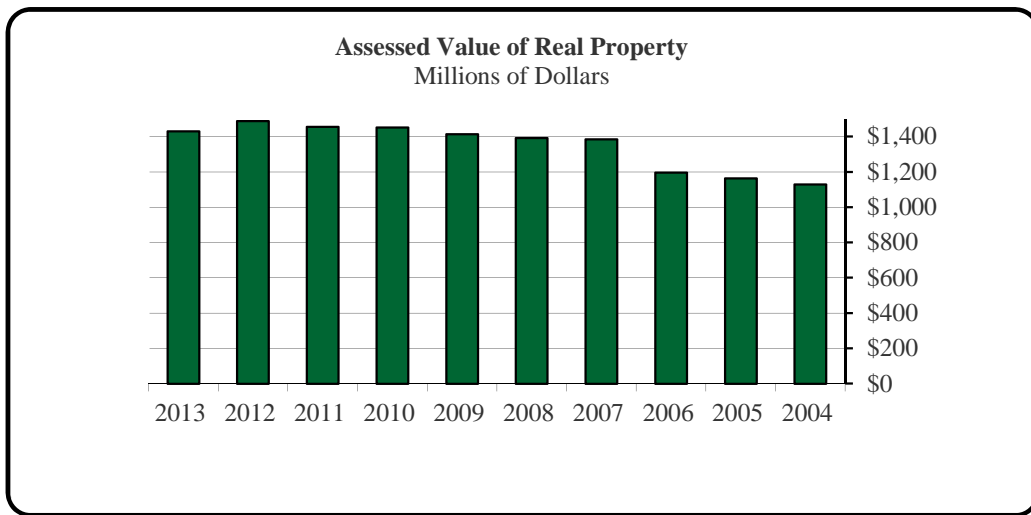
The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent for machinery and equipment and 23 percent for inventories. General business tangible personal property tax was phased out beginning in 2006. Both types of general business tangible personal property were assessed at 12.5 for 2007, 6.25 percent for 2008, and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes were levied or collected in 2010 from general business taxpayers (except telephone companies whose last year to pay tangible personal property is 2010).

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10 percent, 2 1/2 percent, and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10 percent rollback for commercial/ industrial property has been eliminated.

Values are shown net of exempt property.

Source: Muskingum County Auditor

Tangible Personal Property General Business		Total			Weighted Average Tax Rate
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	
\$0	\$0	\$1,626,361,920	\$4,646,748,342	35%	10.001859
0	0	1,667,543,980	4,764,411,372	35%	12.119590
0	0	1,598,209,560	4,566,313,028	35%	12.015350
1,555,490	31,109,800	1,534,159,340	4,409,977,943	35%	11.899529
2,935,810	29,358,100	1,491,878,060	4,283,478,814	35%	11.953420
40,980,620	655,689,920	1,505,163,370	4,839,069,206	31%	11.997069
73,372,490	586,979,920	1,538,649,100	4,773,484,520	32%	10.173886
108,520,155	578,774,160	1,385,392,665	4,226,981,331	33%	9.222042
144,884,340	579,537,360	1,387,052,970	4,128,590,589	34%	9.735802
138,312,005	553,248,020	1,344,754,465	4,023,083,620	33%	9.725624



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

	2013	2012	2011	2010	2009
<u>Unvoted Millage</u>					
Operating	\$2.150000	\$2.150000	\$2.150000	\$2.150000	\$2.150000
<u>Voted Millage - by levy</u>					
1976 MRDD					
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial/Public Utility/Mineral Real	0.000000	0.000000	0.000000	0.000000	0.000000
General Business/Public Utility Personal	0.000000	0.000000	0.000000	0.000000	0.000000
1980 MRDD					
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial/Public Utility/Mineral Real	0.000000	0.000000	0.000000	0.000000	0.000000
General Business/Public Utility Personal	0.000000	0.000000	0.000000	0.000000	0.000000
1994 MRDD					
Residential/Agricultural Real	0.969770	0.911862	0.908938	0.906752	0.915968
Commercial/Industrial/Public Utility/Mineral Real	1.375142	1.447598	1.425924	1.407460	1.400284
General Business/Public Utility Personal	2.000000	2.000000	2.000000	2.000000	2.000000
1994 Sheriff Operations					
Residential/Agricultural Real	0.242442	0.227965	0.227234	0.226688	0.228992
Commercial/Industrial/Public Utility/Mineral Real	0.343785	0.361899	0.356481	0.351865	0.350071
General Business/Public Utility Personal	0.500000	0.500000	0.500000	0.500000	0.500000
2006 Children Services					
Residential/Agricultural Real	1.831446	1.722084	1.716562	1.712434	1.729838
Commercial/Industrial/Public Utility/Mineral Real	1.865432	1.963722	1.934322	1.909276	1.899542
General Business/Public Utility Personal	2.000000	2.000000	2.000000	2.000000	2.000000
1998 Mental Health					
Residential/Agricultural Real	0.673643	0.633417	0.631386	0.629868	0.636270
Commercial/Industrial/Public Utility/Mineral Real	0.772552	0.813257	0.801081	0.790708	0.786677
General Business/Public Utility Personal	1.000000	1.000000	1.000000	1.000000	1.000000
2002 Senior Services					
Residential/Agricultural Real	0.432525	0.406697	0.405393	0.404418	0.408529
Commercial/Industrial/Public Utility/Mineral Real	0.445279	0.468740	0.461722	0.455744	0.453420
General Business/Public Utility Personal	0.500000	0.500000	0.500000	0.500000	0.500000
2005 T.B. Clinic					
Residential/Agricultural Real	0.366289	0.344416	0.343312	0.342486	0.345967
Commercial/Industrial/Public Utility/Mineral Real	0.373086	0.392744	0.386864	0.381855	0.379908
General Business/Public Utility Personal	0.400000	0.400000	0.400000	0.400000	0.400000
2005 County Home					
Residential/Agricultural Real	0.000000	2.152605	2.145702	2.140542	2.162297
Commercial/Industrial/Public Utility/Mineral Real	0.000000	2.454652	2.417902	2.386595	2.374427
General Business/Public Utility Personal	0.000000	2.500000	2.500000	2.500000	2.500000
2007 MRDD					
Residential/Agricultural Real	3.000000	2.986548	2.976972	2.969814	3.000000
Commercial/Industrial/Public Utility/Mineral Real	2.849841	3.000000	3.000000	3.000000	3.000000
General Business/Public Utility Personal	3.000000	3.000000	3.000000	3.000000	3.000000
<u>Total Voted Millage - By Type of Property</u>					
Residential/Agricultural Real	7.516115	9.385594	9.355499	9.333002	9.427861
Commercial/Industrial/Public Utility/Mineral Real	8.025117	10.902612	10.784296	10.683503	10.644329
General Business/Public Utility Personal	9.400000	11.900000	11.900000	11.900000	11.900000
<u>Total Millage By Type of Property</u>					
Residential/Agricultural Real	9.666115	11.535594	11.505499	11.483002	11.577861
Commercial/Industrial/Public Utility/Mineral Real	10.175117	13.052612	12.934296	12.833503	12.794329
General Business/Public Utility Personal	11.550000	14.050000	14.050000	14.050000	14.050000
Total Weighted Average Tax Rate	10.001859	12.119590	12.015350	11.899529	11.953420

(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

2008	2007	2006	2005	2004
\$2.150000	\$2.150000	\$2.150000	\$2.150000	\$2.150000
0.000000	0.159972	0.185382	0.185350	0.185354
0.000000	0.329057	0.349062	0.347282	0.345625
0.000000	1.000000	1.000000	1.000000	1.000000
0.000000	0.652350	0.755970	0.755842	0.755858
0.000000	1.052878	1.116886	1.111190	1.105888
0.000000	2.000000	2.000000	2.000000	2.000000
0.915436	0.913860	1.059020	1.058842	1.058866
1.398944	1.389842	1.474336	1.466818	1.459820
2.000000	2.000000	2.000000	2.000000	2.000000
0.228859	0.228465	0.264755	0.264711	0.264717
0.349736	0.347461	0.368584	0.366705	0.364955
0.500000	0.500000	0.500000	0.500000	0.500000
1.728834	1.725858	0.000000	1.255632	1.255660
1.897724	1.885378	0.000000	1.555526	1.548104
2.000000	2.000000	0.000000	2.000000	2.000000
0.635901	0.634806	0.735641	0.735517	0.735533
0.785924	0.780811	0.828280	0.824056	0.820125
1.000000	1.000000	1.000000	1.000000	1.000000
0.408292	0.407589	0.472332	0.472253	0.472263
0.452987	0.450040	0.477400	0.474965	0.472699
0.500000	0.500000	0.500000	0.500000	0.500000
0.345767	0.345172	0.400000	0.294588	0.294594
0.379545	0.377076	0.400000	0.329622	0.328050
0.400000	0.400000	0.400000	0.400000	0.400000
2.161043	2.157323	2.500000	1.472940	1.472972
2.372155	2.356723	2.500000	1.648112	1.640250
2.500000	2.500000	2.500000	2.000000	2.000000
3.000000	0.000000	0.000000	0.000000	0.000000
3.000000	0.000000	0.000000	0.000000	0.000000
3.000000	0.000000	0.000000	0.000000	0.000000
9.424132	7.225395	6.373100	6.495675	6.495817
10.637015	8.969266	7.514548	8.124276	8.085516
11.900000	11.900000	9.900000	11.400000	11.400000
11.574132	9.375395	8.523100	8.645675	8.645817
12.787015	11.119266	9.664548	10.274276	10.235516
14.050000	14.050000	12.050000	13.550000	13.550000
11.997069	10.173886	9.222042	9.735802	9.725624

(continued)

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

	2013	2012	2011	2010	2009
<u>Overlapping Rates by Taxing District</u>					
<u>Special Districts</u>					
Muskingum County General Health District					
Residential/Agricultural Real	1.365050	1.311153	1.306949	1.303806	1.317058
Commercial/Industrial/Public Utility/Mineral Real	1.365531	1.437481	1.423445	1.411488	1.406841
General Business/Public Utility Personal	1.500000	1.500000	1.500000	1.500000	1.500000
Muskingum County Library System					
Residential/Agricultural Real	1.000000	0.992324	0.992324	0.989938	0.000000
Commercial/Industrial/Public Utility/Mineral Real	0.949947	1.000000	1.000000	1.000000	0.000000
General Business/Public Utility Personal	1.000000	1.000000	1.000000	1.000000	0.000000
<u>School Districts</u>					
East Muskingum Local Schools					
Residential/Agricultural Real	25.859847	25.953957	25.459837	26.345567	26.446695
Commercial/Industrial/Public Utility/Mineral Real	27.162634	29.457905	27.653795	28.496288	27.728431
General Business/Public Utility Personal	38.100000	38.160000	37.680000	38.560000	38.660000
Franklin Local Schools					
Residential/Agricultural Real	23.514166	23.619727	23.569316	24.168471	24.231739
Commercial/Industrial/Public Utility/Mineral Real	25.045649	24.706529	24.678196	25.229114	25.295789
General Business/Public Utility Personal	36.700000	36.940000	36.940000	37.550000	37.600000
Maysville Local Schools					
Residential/Agricultural Real	23.431919	22.639260	22.597047	22.545202	22.615864
Commercial/Industrial/Public Utility/Mineral Real	22.633824	23.349156	23.264847	23.150732	22.647747
General Business/Public Utility Personal	40.150000	40.150000	40.150000	40.100000	40.150000
Tri-Valley Local Schools					
Residential/Agricultural Real	26.053364	24.479753	24.441136	24.400859	24.651367
Commercial/Industrial/Public Utility/Mineral Real	24.715677	26.928248	26.695185	26.262452	26.367757
General Business/Public Utility Personal	40.050000	40.000000	40.050000	40.100000	40.250000
West Muskingum Local Schools					
Residential/Agricultural Real	26.686918	25.491906	25.503745	25.550003	25.765353
Commercial/Industrial/Public Utility/Mineral Real	25.900021	25.748813	25.610270	25.627406	26.008437
General Business/Public Utility Personal	43.800000	43.390000	43.390000	43.450000	43.650000
Zanesville City Schools					
Residential/Agricultural Real	33.455936	30.409437	30.362244	29.964791	30.052567
Commercial/Industrial/Public Utility/Mineral Real	32.304417	30.976347	30.790204	30.197363	30.325980
General Business/Public Utility Personal	51.450000	50.150000	50.150000	49.850000	49.950000
<u>Out of County School Districts</u>					
Licking Valley Local Schools					
Residential/Agricultural Real	25.938519	25.950017	25.220010	25.270014	25.370012
Commercial/Industrial/Public Utility/Mineral Real	28.466373	25.950022	25.295341	25.331739	25.370011
General Business/Public Utility Personal	35.740000	35.850000	36.120000	36.170000	36.270000
Morgan Local Schools					
Residential/Agricultural Real	24.828775	24.919904	24.920600	24.921988	24.901188
Commercial/Industrial/Public Utility/Mineral Real	30.525450	28.978938	28.590174	28.685518	28.736733
General Business/Public Utility Personal	37.630000	37.630000	37.630000	37.630000	37.600000
Riverview Local Schools					
Residential/Agricultural Real	20.961403	21.003792	20.993409	20.994025	21.042818
Commercial/Industrial/Public Utility/Mineral Real	21.424524	21.402619	21.376338	21.376937	23.024672
General Business/Public Utility Personal	31.300000	31.300000	31.300000	31.300000	31.300000
Rolling Hills Local Schools					
Residential/Agricultural Real	24.650007	24.847845	24.160627	26.496732	26.260007
Commercial/Industrial/Public Utility/Mineral Real	25.050000	25.200000	24.339416	26.660000	26.643595
General Business/Public Utility Personal	25.050000	25.200000	24.750000	26.660000	26.660000

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

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

Source: Muskingum County Auditor

2008	2007	2006	2005	2004
1.134535	1.132581	1.312485	1.312264	1.577010
1.298935	1.290485	1.368919	1.356958	1.720416
1.500000	1.500000	1.500000	1.500000	2.000000
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
26.451721	26.248595	27.256885	27.158378	27.958434
27.657707	27.093335	28.259392	28.182104	28.919637
38.660000	38.460000	39.110000	39.010000	39.810000
24.268633	24.180875	24.474252	24.693624	25.087114
24.790981	24.600570	24.941178	25.401250	25.463281
37.600000	37.550000	37.650000	37.850000	38.250000
22.608211	22.497883	22.879407	22.973248	23.171321
22.716867	22.551582	23.516904	23.007215	23.175253
40.150000	40.050000	40.350000	40.450000	40.650000
24.636550	24.607715	24.976979	24.975427	24.972244
26.340592	26.332665	25.362713	25.362713	24.980812
40.250000	40.250000	40.550000	40.550000	40.550000
25.714390	25.700022	26.000012	26.100018	26.100027
25.882166	25.700031	26.048178	26.154617	26.100012
43.600000	43.600000	43.900000	44.000000	44.000000
29.534905	28.750027	28.952389	29.350022	29.250007
29.857789	29.059889	30.238922	30.602888	30.553458
49.450000	48.700000	48.900000	49.300000	49.200000
25.400019	25.370013	25.400016	26.030019	26.100018
25.400021	25.370017	25.400013	26.030006	26.100014
36.300000	36.270000	36.300000	36.930000	37.000000
24.821643	24.821702	23.420691	23.421302	23.821984
28.871364	28.617474	27.227286	27.230845	27.630845
37.520000	37.520000	35.970000	35.970000	36.370000
21.047589	21.049664	21.164131	21.184100	21.168821
23.038673	23.127591	23.508785	23.284704	23.022455
31.300000	31.300000	31.300000	31.300000	31.300000
26.967027	25.456579	29.031969	29.034045	29.382748
27.139688	25.468017	29.025634	29.024964	29.372358
27.250000	25.580000	29.100000	29.100000	29.450000

(continued)

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

	2013	2012	2011	2010	2009
<u>Overlapping Rates by Taxing District</u>					
<u>Joint Vocational School Districts</u>					
Mid-East Ohio Career and Technology Centers (2)					
Residential/Agricultural Real	3.343387	3.403210	3.398564	3.395370	2.000002
Commercial/Industrial/Public Utility/Mineral Real	3.351785	3.463468	3.420809	3.422682	2.004351
General Business/Public Utility Personal	4.600000	4.600000	4.600000	4.600000	3.200000
Coshocton County Career Center					
Residential/Agricultural Real	2.000002	2.007357	2.006277	2.006810	2.026250
Commercial/Industrial/Public Utility/Mineral Real	2.023767	2.005680	2.000002	2.000000	2.199462
General Business/Public Utility Personal	2.500000	2.500000	2.500000	2.500000	2.500000
Career and Technology Education Centers of Licking County					
Residential/Agricultural Real	2.480000	2.540000	2.520000	2.500000	2.500000
Commercial/Industrial/Public Utility/Mineral Real	2.480000	2.540000	2.520000	2.500000	2.500000
General Business/Public Utility Personal	2.480000	2.540000	2.500000	2.500000	2.500000
<u>Corporations</u>					
Adamsville					
Residential/Agricultural Real	2.650000	2.650000	2.650000	2.650000	2.650000
Commercial/Industrial/Public Utility/Mineral Real	2.650000	2.650000	2.650000	2.650000	2.650000
General Business/Public Utility Personal	2.650000	2.650000	2.650000	2.650000	2.650000
Dresden - Cass Township					
Residential/Agricultural Real	9.250000	8.600000	8.500000	7.700000	7.499741
Commercial/Industrial/Public Utility/Mineral Real	9.250000	8.600000	8.500000	7.700000	7.500000
General Business/Public Utility Personal	9.250000	8.600000	8.500000	7.700000	7.500000
Dresden - Jefferson Township					
Residential/Agricultural Real	10.200000	9.550000	9.450000	8.650000	8.449741
Commercial/Industrial/Public Utility/Mineral Real	10.200000	9.550000	9.450000	8.650000	8.450000
General Business/Public Utility Personal	10.200000	9.550000	9.450000	8.650000	8.450000
Fazeysburg					
Residential/Agricultural Real	7.700000	7.700000	6.658610	6.654235	6.644485
Commercial/Industrial/Public Utility/Mineral Real	7.700000	7.700000	6.478870	6.479745	6.500155
General Business/Public Utility Personal	7.700000	7.700000	7.150000	7.150000	7.150000
Fultonham					
Residential/Agricultural Real	2.200000	2.200000	2.200000	2.200000	2.200000
Commercial/Industrial/Public Utility/Mineral Real	2.200000	2.200000	2.200000	2.200000	2.200000
General Business/Public Utility Personal	2.200000	2.200000	2.200000	2.200000	2.200000
Gratit					
Residential/Agricultural Real	1.200000	1.200000	1.200000	1.200000	1.200000
Commercial/Industrial/Public Utility/Mineral Real	1.200000	1.200000	1.200000	1.200000	1.200000
General Business/Public Utility Personal	1.200000	1.200000	1.200000	1.200000	1.200000
New Concord - Union Township					
Residential/Agricultural Real	6.300000	6.295075	6.296979	5.929123	5.929484
Commercial/Industrial/Public Utility/Mineral Real	5.838352	6.300000	6.300000	5.650956	5.651369
General Business/Public Utility Personal	6.300000	6.300000	6.300000	6.300000	6.300000
Norwich					
Residential/Agricultural Real	7.800000	7.800000	7.800000	7.800000	2.800000
Commercial/Industrial/Public Utility/Mineral Real	7.615690	7.795885	7.800000	7.800000	2.800000
General Business/Public Utility Personal	7.800000	7.800000	7.800000	7.800000	2.800000
New Concord-Highland Township (3)					
Residential/Agricultural Real	5.050000	5.045075	5.046979	4.679123	4.679484
Commercial/Industrial/Public Utility/Mineral Real	4.588352	5.050000	5.050000	4.400956	4.401369
General Business/Public Utility Personal	5.050000	5.050000	5.050000	5.050000	5.050000

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

(2) Formerly Mid-East Joint Vocational School District

(3) New district created by Annexation

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

Source: Muskingum County Auditor

2008	2007	2006	2005	2004
2.000001	2.000004	1.999999	2.000002	2.000002
2.010492	1.999999	1.999633	2.007883	1.993825
3.200000	3.200000	3.200000	3.200000	3.200000
2.030243	2.033165	2.249843	2.253910	2.255703
2.182048	2.186273	2.255945	2.251873	2.205218
2.500000	2.500000	2.500000	2.500000	2.500000
3.000000	3.000000	3.000000	3.000000	2.800000
3.000000	3.000000	3.000000	3.000000	2.800000
3.000000	3.000000	3.000000	3.000000	2.800000
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
3.400000	3.600000	3.900000	4.100000	3.900000
3.400000	3.600000	3.900000	4.100000	3.900000
3.400000	3.600000	3.900000	4.100000	3.900000
4.350000	4.550000	4.850000	5.050000	4.850000
4.350000	4.550000	4.850000	5.050000	4.850000
4.350000	4.550000	4.850000	5.050000	4.850000
6.637435	6.625655	6.601050	5.247502	5.243822
6.508330	6.502020	6.882154	5.946570	5.946570
7.150000	7.150000	7.150000	7.150000	7.150000
2.200000	2.200000	2.200000	2.200000	2.200000
2.200000	2.200000	2.200000	2.200000	2.200000
2.200000	2.200000	2.200000	2.200000	2.200000
1.200000	1.200000	1.200000	1.200000	1.200000
1.200000	1.200000	1.200000	1.200000	1.200000
1.200000	1.200000	1.200000	1.200000	1.200000
5.929696	5.929696	6.300000	5.639110	5.639110
5.651370	5.647248	6.300000	6.174474	6.174474
6.300000	6.300000	6.300000	6.300000	6.300000
6.850710	6.850710	7.535780	7.480780	7.480780
6.823365	6.823365	7.429205	7.429205	7.429205
7.800000	7.800000	7.800000	7.800000	7.800000
4.679696	5.129696	0.000000	0.000000	0.000000
4.401370	4.847248	0.000000	0.000000	0.000000
5.050000	5.500000	0.000000	0.000000	0.000000

(continued)

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

	2013	2012	2011	2010	2009
<u>Overlapping Rates by Taxing District</u>					
<u>Corporations</u>					
Philo					
Residential/Agricultural Real	6.166959	6.044175	6.036201	6.000587	5.971812
Commercial/Industrial/Public Utility/Mineral Real	6.173128	7.103184	6.816190	6.801569	6.801569
General Business/Public Utility Personal	7.550000	10.050000	10.050000	10.050000	10.050000
Roseville					
Residential/Agricultural Real	8.465196	7.909439	7.896769	6.879940	6.874563
Commercial/Industrial/Public Utility/Mineral Real	11.800000	10.127302	10.123981	9.124303	9.124303
General Business/Public Utility Personal	11.800000	11.800000	11.800000	10.800000	10.800000
South Zanesville					
Residential/Agricultural Real	5.250000	2.750000	2.750000	2.750000	2.750000
Commercial/Industrial/Public Utility/Mineral Real	4.835182	2.750000	2.750000	2.750000	2.750000
General Business/Public Utility Personal	5.250000	2.750000	2.750000	2.750000	2.750000
Zanesville - Zanesville City Schools and and Tri-Valley Local Schools					
Residential/Agricultural Real	3.400000	3.400000	3.400000	3.400000	3.400000
Commercial/Industrial/Public Utility/Mineral Real	3.400000	3.400000	3.400000	3.400000	3.400000
General Business/Public Utility Personal	3.400000	3.400000	3.400000	3.400000	3.400000
Zanesville - West Muskingum Local Schools					
Residential/Agricultural Real	2.850000	2.850000	2.850000	2.850000	2.850000
Commercial/Industrial/Public Utility/Mineral Real	2.850000	2.850000	2.850000	2.850000	2.850000
General Business/Public Utility Personal	2.850000	2.850000	2.850000	2.850000	2.850000
Zanesville - Falls Township					
Residential/Agricultural Real	0.400000	0.400000	0.400000	0.400000	0.400000
Commercial/Industrial/Public Utility/Mineral Real	0.400000	0.400000	0.400000	0.400000	0.400000
General Business/Public Utility Personal	0.400000	0.400000	0.400000	0.400000	0.400000
Zanesville - Muskingum Township (2)					
Residential/Agricultural Real	1.700000	1.700000	1.700000	1.700000	1.700000
Commercial/Industrial/Public Utility/Mineral Real	1.700000	1.700000	1.700000	1.700000	1.700000
General Business/Public Utility Personal	1.700000	1.700000	1.700000	1.700000	1.700000
<u>Townships</u>					
Adams					
Residential/Agricultural Real	4.198566	4.295152	4.295640	4.295674	4.349966
Commercial/Industrial/Public Utility/Mineral Real	4.302395	4.350000	4.343639	4.350000	4.350000
General Business/Public Utility Personal	4.350000	4.350000	4.350000	4.350000	4.350000
Blue Rock					
Residential/Agricultural Real	4.404174	4.449684	4.440609	4.445352	4.479888
Commercial/Industrial/Public Utility/Mineral Real	4.665155	4.640554	4.646324	4.646324	4.645084
General Business/Public Utility Personal	4.700000	4.700000	4.700000	4.700000	4.700000
Brush Creek					
Residential/Agricultural Real	3.300000	3.300000	3.300000	3.300000	3.300000
Commercial/Industrial/Public Utility/Mineral Real	3.300000	3.300000	3.300000	3.300000	3.300000
General Business/Public Utility Personal	3.300000	3.300000	3.300000	3.300000	3.300000
Cass					
Residential/Agricultural Real	3.250000	3.239275	3.237220	3.236419	3.249816
Commercial/Industrial/Public Utility/Mineral Real	3.209125	3.250000	3.249914	3.250000	3.250000
General Business/Public Utility Personal	3.250000	3.250000	3.250000	3.250000	3.250000
Clay					
Residential/Agricultural Real	3.136291	3.089806	3.086675	3.085045	3.092158
Commercial/Industrial/Public Utility/Mineral Real	3.188009	3.172224	3.171149	3.171561	3.171561
General Business/Public Utility Personal	3.250000	3.250000	3.250000	3.250000	3.250000

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

(2) New District Created by annexation.

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

Source: Muskingum County Auditor

2008	2007	2006	2005	2004
5.959996	5.955057	6.605225	6.605225	4.103807
6.801570	6.801570	7.227603	7.227603	4.727603
10.050000	10.050000	10.050000	10.050000	7.550000
6.949359	6.944940	7.226932	7.758613	7.717947
9.124303	9.097927	9.399673	10.259915	10.260479
10.800000	10.800000	10.800000	10.800000	10.800000
2.750000	2.750000	2.750000	2.750000	2.750000
2.750000	2.750000	2.750000	2.750000	2.750000
2.750000	2.750000	2.750000	2.750000	2.750000
3.400000	3.400000	3.400000	3.400000	3.400000
3.400000	3.400000	3.400000	3.400000	3.400000
3.400000	3.400000	3.400000	3.400000	3.400000
2.850000	2.850000	2.850000	2.850000	2.850000
2.850000	2.850000	2.850000	2.850000	2.850000
2.850000	2.850000	2.850000	2.850000	2.850000
0.400000	0.400000	0.400000	0.400000	0.400000
0.400000	0.400000	0.400000	0.400000	0.400000
0.400000	0.400000	0.400000	0.400000	0.400000
1.700000	1.700000	0.000000	0.000000	0.000000
1.700000	1.700000	0.000000	0.000000	0.000000
1.700000	1.700000	0.000000	0.000000	0.000000
4.084429	4.084193	4.298281	4.298281	4.298281
4.346628	4.346628	4.350000	4.350000	4.349032
4.350000	4.350000	4.350000	4.350000	4.350000
4.481289	4.370560	3.676537	3.676462	4.343037
4.645084	4.613021	3.689317	3.689317	4.366092
4.700000	4.700000	3.700000	3.700000	4.700000
2.900000	2.900000	2.900000	2.900000	2.900000
2.900000	2.900000	2.900000	2.900000	2.900000
2.900000	2.900000	2.900000	2.900000	2.900000
3.250000	3.258608	3.214928	3.214928	3.214928
3.250000	3.250000	3.235447	3.235447	3.235447
3.250000	3.250000	3.250000	3.250000	3.250000
3.089995	3.089828	3.211291	3.211291	3.211291
3.171561	3.171561	3.244059	3.244059	3.244059
3.250000	3.250000	3.250000	3.250000	3.250000

(continued)

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

	2013	2012	2011	2010	2009
<u>Overlapping Rates by Taxing District</u>					
<u>Townships</u>					
Falls					
Residential/Agricultural Real	3.650000	3.650000	3.648747	3.647567	3.650000
Commercial/Industrial/Public Utility/Mineral Real	3.586612	3.630682	3.650000	3.650000	3.650000
General Business/Public Utility Personal	3.650000	3.650000	3.650000	3.650000	3.650000
Harrison					
Residential/Agricultural Real	6.216882	8.916307	8.886601	8.854614	8.885438
Commercial/Industrial/Public Utility/Mineral Real	7.911765	11.491645	11.424058	11.419128	11.546073
General Business/Public Utility Personal	8.300000	11.800000	11.800000	11.800000	11.800000
Highland					
Residential/Agricultural Real	4.276765	4.349926	4.346240	4.346129	4.389979
Commercial/Industrial/Public Utility/Mineral Real	4.400000	4.400000	4.400000	4.400000	4.400000
General Business/Public Utility Personal	4.400000	4.400000	4.400000	4.400000	4.400000
Hopewell					
Residential/Agricultural Real	4.324666	4.249301	4.246824	4.246497	4.275818
Commercial/Industrial/Public Utility/Mineral Real	4.492568	4.468373	4.474273	4.482934	4.482830
General Business/Public Utility Personal	4.850000	4.850000	4.850000	4.850000	4.850000
Jackson					
Residential/Agricultural Real	8.833850	8.706155	8.695876	7.047245	7.160003
Commercial/Industrial/Public Utility/Mineral Real	7.698910	9.017808	9.049184	7.427082	7.367605
General Business/Public Utility Personal	9.450000	9.650000	8.150000	8.150000	8.150000
Jefferson					
Residential/Agricultural Real	5.900000	4.815689	4.809131	4.804184	4.811428
Commercial/Industrial/Public Utility/Mineral Real	5.240975	4.244546	4.244546	4.244546	4.244546
General Business/Public Utility Personal	5.900000	4.900000	4.900000	4.900000	4.900000
Licking					
Residential/Agricultural Real	6.250000	6.089297	6.081179	6.076988	6.103275
Commercial/Industrial/Public Utility/Mineral Real	6.098315	6.162321	6.168285	6.119385	6.113160
General Business/Public Utility Personal	6.250000	6.250000	6.250000	6.250000	6.250000
Madison					
Residential/Agricultural Real	3.911310	3.929050	3.935802	3.946753	4.000000
Commercial/Industrial/Public Utility/Mineral Real	4.000000	4.000000	0.400000	4.000000	4.000000
General Business/Public Utility Personal	4.000000	4.000000	4.000000	4.000000	4.000000
Meigs					
Residential/Agricultural Real	3.524324	3.638643	3.638420	3.638721	3.651426
Commercial/Industrial/Public Utility/Mineral Real	3.812259	4.250000	4.250000	4.250000	4.250000
General Business/Public Utility Personal	4.250000	4.250000	4.250000	4.250000	4.250000
Monroe					
Residential/Agricultural Real	4.553490	4.643837	4.646425	4.141752	4.200000
Commercial/Industrial/Public Utility/Mineral Real	4.700000	4.700000	4.700000	4.200000	4.200000
General Business/Public Utility Personal	4.700000	4.700000	4.700000	4.200000	4.200000
Muskingum					
Residential/Agricultural Real	4.650000	4.650000	4.645173	4.637838	4.649666
Commercial/Industrial/Public Utility/Mineral Real	4.650000	4.650000	4.650000	4.646722	4.650000
General Business/Public Utility Personal	4.650000	4.650000	4.650000	4.650000	4.650000

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

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

Source: Muskingum County Auditor

2008	2007	2006	2005	2004
3.447188	3.445556	3.572764	3.572658	3.572346
3.484929	3.459367	3.596499	3.599318	3.599318
3.650000	3.650000	3.650000	3.650000	3.650000
8.881504	8.864935	10.101755	10.101755	10.095799
11.546074	11.546074	11.731210	11.422050	11.369498
11.800000	11.800000	11.800000	11.800000	11.800000
4.400000	4.184886	4.345479	4.345479	4.345479
4.400000	4.378531	4.397820	4.397820	4.397820
4.400000	4.400000	4.400000	4.400000	4.400000
3.501770	3.500759	3.623537	3.623391	3.623391
3.895596	3.895596	3.965696	3.965696	3.906720
4.850000	4.850000	4.850000	4.850000	4.850000
7.151500	5.602422	6.112627	5.111429	5.754449
7.368962	5.877010	6.303894	5.303894	6.070143
8.150000	6.850000	6.850000	5.850000	6.850000
4.811691	4.807084	4.900000	2.400000	2.400000
4.244547	4.244547	4.900000	2.400000	2.400000
4.900000	4.900000	4.900000	2.400000	2.400000
6.101673	5.420004	5.803462	5.803049	5.057183
6.113160	5.696458	6.084303	6.084303	5.519400
6.250000	6.250000	6.250000	6.250000	5.750000
3.793113	3.790519	3.984481	3.984481	3.979906
3.999929	3.999929	4.000000	4.000000	4.000000
4.000000	4.000000	4.000000	4.000000	4.000000
3.651186	3.649233	3.874116	3.874116	3.874116
4.250000	4.250000	4.227154	4.227154	4.227154
4.250000	4.250000	4.250000	4.250000	4.250000
3.962954	3.959292	4.159009	4.155500	4.155500
4.200000	4.192467	4.199302	4.199302	4.199302
4.200000	4.200000	4.200000	4.200000	4.200000
4.650000	4.445494	4.582566	3.932528	3.932475
4.650000	4.409335	4.585518	3.935518	3.935518
4.650000	4.650000	4.650000	4.000000	4.000000

(continued)

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

	2013	2012	2011	2010	2009
<u>Overlapping Rates by Taxing District</u>					
<u>Townships</u>					
Newton					
Residential/Agricultural Real	5.822486	5.872511	5.863985	5.861858	5.894420
Commercial/Industrial/Public Utility/Mineral Real	7.247114	7.438640	7.393079	7.383140	7.100597
General Business/Public Utility Personal	9.050000	9.050000	9.050000	9.050000	9.050000
Perry					
Residential/Agricultural Real	4.892957	4.797665	4.792724	4.794035	4.809287
Commercial/Industrial/Public Utility/Mineral Real	5.299484	5.564960	5.515667	5.480453	5.327777
General Business/Public Utility Personal	6.200000	6.200000	6.200000	6.200000	6.200000
Rich Hill					
Residential/Agricultural Real	3.998572	4.143282	4.142801	4.200000	4.200000
Commercial/Industrial/Public Utility/Mineral Real	4.159021	4.200000	4.200000	4.200000	4.200000
General Business/Public Utility Personal	4.200000	4.200000	4.200000	4.200000	4.200000
Salem					
Residential/Agricultural Real	3.550000	3.487304	3.484858	3.484684	3.550000
Commercial/Industrial/Public Utility/Mineral Real	3.517407	3.545023	3.550000	3.550000	3.550000
General Business/Public Utility Personal	3.550000	3.550000	3.550000	3.550000	3.550000
Salt Creek					
Residential/Agricultural Real	3.544616	3.529171	3.524017	3.526761	3.547010
Commercial/Industrial/Public Utility/Mineral Real	3.668846	3.702008	3.702008	3.702008	3.702008
General Business/Public Utility Personal	4.000000	4.000000	4.000000	4.000000	4.000000
Springfield					
Residential/Agricultural Real	5.171644	5.007328	4.880769	4.883296	4.899116
Commercial/Industrial/Public Utility/Mineral Real	5.140351	5.241212	5.206503	5.205282	5.208290
General Business/Public Utility Personal	5.350000	5.350000	5.350000	5.350000	5.350000
Union					
Residential/Agricultural Real	4.496503	4.466650	4.466912	4.465688	4.476997
Commercial/Industrial/Public Utility/Mineral Real	4.576386	4.594638	4.594774	4.516369	4.516369
General Business/Public Utility Personal	4.600000	4.600000	4.600000	4.600000	4.600000
Washington					
Residential/Agricultural Real	4.150000	4.138400	4.132236	4.131990	4.020234
Commercial/Industrial/Public Utility/Mineral Real	3.747728	4.150000	4.150000	4.138369	4.016502
General Business/Public Utility Personal	4.150000	4.150000	4.150000	4.150000	4.150000
Wayne					
Residential/Agricultural Real	3.926385	3.832155	3.831026	3.829902	3.835215
Commercial/Industrial/Public Utility/Mineral Real	4.249030	4.214179	4.208087	4.203841	4.202016
General Business/Public Utility Personal	5.000000	5.000000	5.000000	5.000000	5.000000

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

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

Source: Muskingum County Auditor

2008	2007	2006	2005	2004
5.289116	5.287463	5.819129	5.816654	5.815730
6.393143	6.367673	6.827609	6.827609	6.802415
8.450000	8.450000	8.450000	8.450000	8.450000
4.811126	4.811021	5.004389	5.004389	5.003993
5.313017	5.245736	5.500589	5.500589	5.482436
6.200000	6.200000	6.200000	6.200000	6.200000
4.200000	3.915556	4.150764	4.150764	4.150764
4.200000	4.050234	4.185035	4.185035	4.185035
4.200000	4.200000	4.200000	4.200000	4.200000
3.375648	3.372569	3.504632	3.504632	3.503200
3.515683	3.515683	3.540962	3.540962	3.540962
3.550000	3.550000	3.550000	3.550000	3.550000
3.547236	3.547160	3.663841	3.663841	3.663399
3.702008	3.702008	3.764433	3.764433	3.764433
4.000000	4.000000	4.000000	4.000000	4.000000
4.902310	4.900396	5.309954	4.499918	4.499918
5.232037	5.224410	5.310603	4.872861	4.872861
5.350000	5.350000	5.350000	5.350000	5.350000
4.478748	4.478373	4.600000	3.600000	4.308633
4.516369	4.516369	4.600000	3.600000	4.574102
4.600000	4.600000	4.600000	3.600000	4.600000
4.020047	3.471417	3.671149	3.671149	3.192256
4.038848	3.657154	3.845626	3.845626	3.532992
4.150000	4.150000	4.150000	4.150000	4.150000
3.834781	3.831262	4.008647	4.008540	4.008511
4.202016	4.188905	4.332848	4.332848	4.272608
5.000000	5.000000	5.000000	5.000000	5.000000

Muskingum County, Ohio

Principal Taxpayers

Real Estate Tax

2013 and 2004 (1)

Name of Taxpayer	2013	
	Assessed Value	Percent of Real Property Assessed Value
Nationwide Health Properties Incorporated	12,463,750	0.87%
DOLGENCORP Properties, 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%
Totals	<u>\$57,134,380</u>	<u>3.99%</u>
Total Assessed Valuation	<u>\$1,430,364,240</u>	

Name of Taxpayer	2004	
	Assessed Value	Percent of Real Property Assessed Value
Longaberger Company	\$17,367,180	1.54%
Colony Square Partners Limited	6,395,410	0.57%
DGC Properties, LLC	3,282,240	0.29%
Wal-Mart Properties, LLC	3,167,540	0.28%
North Coast Energy	3,122,510	0.28%
Beam J. Robert Trustee	3,097,420	0.27%
Zanesville Country Fair	2,596,620	0.23%
BV Zanesville LLC	2,396,670	0.21%
Zandex Incorporated	1,978,010	0.18%
2000 Maysville Pike LTD.	1,827,880	0.16%
Totals	<u>\$45,231,480</u>	<u>4.01%</u>
Total Assessed Valuation	<u>\$1,128,991,170</u>	

(1) The amounts presented represent the assessed values upon which 2013 and 2004 collections were based.

Source: Muskingum County Auditor

Muskingum County, Ohio
Principal Taxpayers
General Business Tangible Personal Property Tax
2004 (2)

Name of Taxpayer	2004	
	Assessed Value (1)	Percent of Tangible Personal Property Assessed Value
Longaberger Company	\$19,920,650	14.40%
AK Steel Corporation	8,483,430	6.13%
Owens Illinois Incorporated	6,115,050	4.42%
Dolgencorp, Incorporated	4,161,290	3.01%
Lear Operations Incorporated	3,845,140	2.78%
TW Fanch One Company	3,590,390	2.60%
Burnham Corporation	2,992,770	2.16%
Shelly & Sands Corporation	2,969,160	2.15%
Sidwell Materials Corporation	2,958,870	2.14%
Wendy's International Incorporated	2,577,440	1.86%
Total	<u>\$57,614,190</u>	<u>41.65%</u>
Total Assessed Valuation	<u><u>\$138,312,005</u></u>	

(1) The amounts presented represent the assessed values upon which 2004 collections were based.

(2) Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes were levied or collected in 2009 from general business taxpayers (except telephone companies whose last year to pay tangible personal property tax was 2010).

Source: Muskingum County Auditor

Muskingum County, Ohio
Principal Taxpayers
Public Utilities Tangible Personal Property Tax
2013 and 2004 (1)

Name of Taxpayer	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	5,532,130	2.82%
NGO Transmission, Incorporated	5,411,180	2.76%
Total	<u>\$177,847,980</u>	<u>90.74%</u>
Total Assessed Valuation	<u><u>\$195,997,680</u></u>	

	2004	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Power Company	39,853,640	51.46%
Ohio Bell Telephone Company	9,662,750	12.48%
Texas Eastern Trans Corporation	5,015,720	6.48%
National Gas and Oil Co-op	4,544,330	5.87%
Guernsey Muskingum Electric Co-op	4,360,480	5.63%
Total	<u>\$63,436,920</u>	<u>81.92%</u>
Total Assessed Valuation	<u><u>\$77,451,290</u></u>	

(1) The amounts presented represent the assessed values upon which 2013 and 2004 collections were based.

Source: Muskingum County Auditor

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

	2013	2012	2011	2010	2009
<u>Real and Public Utility Property</u>					
Tax Levy	\$16,359,709	\$21,164,546	\$19,794,947	\$18,192,541	\$17,795,876
Current Tax Collections	15,387,739	19,438,191	16,867,486	16,848,050	16,659,703
Percent of Current Collections to Levy	94.06%	91.84%	85.21%	92.61%	93.62%
Delinquent Tax Collections (3)	731,600	1,015,376	1,489,227	735,605	626,328
Total Tax Collections	16,119,339	20,453,567	18,356,713	17,583,655	17,286,031
Ratio of Total Collections to Levy	98.53%	96.64%	92.73%	96.65%	97.14%
Outstanding Delinquent Taxes (2)	2,269,132	2,888,616	3,584,990	2,800,717	2,693,395
Ratio of Outstanding Delinquent Taxes to Tax Levy	13.87%	13.65%	18.11%	15.39%	15.13%
Tax Levy	\$0	\$0	\$0	\$20,624	\$41,248
Total Tax Collections	0	2,263	3,822	73,183	59,466
Ratio of Total Collections to Levy	n/a	n/a	n/a	354.84%	144.17%
Outstanding Delinquent Taxes	54,455	68,118	80,370	136,942	469,552
Ratio of Outstanding Delinquent Taxes to Tax Levy	n/a	n/a	n/a	663.99%	1138.36% (4)

(1) Figures for Tax Levy and Total Tax Collections include state reimbursement amounts reported as Intergovernmental revenue.

(2) The amounts include all prior year delinquencies and the current year delinquencies.

(3) The County's current reporting system does not track delinquent tax collections by tax year. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. Penalties and interest are applied to the total outstanding delinquent balance. The presentation will be updated as new information becomes available.

(4) Increase in delinquency percentage is due to the phase out of personal property.

Note: The general business tangible personal property tax including inventory was phased out beginning in 2006. The assessment percentage is 18.75 percent for 2006, 12.5 percent for 2007, 6.25 percent for 2008 and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and interexchange telephone companies. No tangible personal property taxes were levied or collected in 2009 from general business taxpayers (except telephone companies whose last year to pay tangible personal property tax was 2010).

Source: Muskingum County Auditor

2008	2007	2006	2005	2004
\$17,481,773	\$14,623,157	\$11,468,177	\$11,540,889	\$11,273,615
16,575,402	13,711,560	10,873,281	11,002,829	10,780,162
94.82%	93.77%	94.81%	95.34%	95.62%
783,007	640,271	524,201	531,770	587,441
17,358,409	14,351,831	11,397,482	11,534,599	11,367,603
99.29%	98.14%	99.38%	99.95%	100.83%
2,186,187	1,767,530	1,361,364	1,094,193	1,038,013
12.51%	12.09%	11.87%	9.48%	9.21%
\$567,273	\$1,026,475	\$1,301,077	\$1,751,946	\$1,890,447
609,612	1,118,018	1,406,023	1,979,162	2,009,672
107.46%	108.92%	108.07%	112.97%	106.31%
474,373	462,905	389,030	400,831	494,919
83.62%	45.10%	29.90%	22.88%	26.18%

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	Long-Term Contracts Payable	Bond Anticipation Notes	Capital Leases
2013	\$9,490,251	\$168,425	\$312,939	\$4,918,502	\$0	\$475,798
2012	10,463,165	189,575	375,740	5,587,831	0	609,653
2011	11,496,893	210,579	418,000	6,235,926	400,000	732,653
2010	12,276,128	231,467	459,048	8,246,127	467,000	888,747
2009	13,514,410	252,230	507,134	9,378,635	467,000	258,220
2008	12,050,810	225,449	555,220	10,459,447	844,000	327,508
2007	13,000,855	187,623	598,306	11,486,515	0	480,546
2006	13,900,903	253,304	641,392	12,826,924	0	491,220
2005	13,900,000	318,985	679,478	13,801,373	0	201,514
2004	14,725,000	384,666	717,564	14,444,899	0	167,563

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

(1) See S48 & S49 for personal income and population data

Business-Type Activities

General Obligation Bonds	Bond Anticipation Notes	Revenue Bonds	OWDA Loan	Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$16,189,387	\$0	\$0	\$11,929,999	\$43,485,301	2.47%	\$505
17,006,598	0	0	11,225,303	45,457,865	2.58	528
17,830,907	0	5,329,400	11,139,921	53,794,279	3.05	625
18,081,416	750,000	5,394,300	10,384,703	57,178,936	3.25	664
18,862,008	750,000	5,456,800	8,397,424	57,843,861	3.90	684
17,413,024	5,635,000	5,517,100	5,082,065	58,109,623	3.92	687
18,068,740	5,635,000	530,500	3,699,119	53,687,204	3.62	635
18,704,448	0	543,700	3,404,578	50,766,469	3.42	600
10,931,625	0	555,800	3,287,184	43,675,959	2.95	516
11,271,934	0	566,700	3,318,908	45,597,234	3.07	539

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
2013	86,074	\$4,646,748,342	\$25,679,638	0.55%	\$298.34
2012	86,074	4,764,411,372	27,469,763	0.58	319.14
2011	86,074	4,566,313,028	29,327,800	0.64	340.73
2010	86,074	4,409,977,943	30,357,544	0.69	352.69
2009	84,585	4,283,478,814	32,376,418	0.76	382.77
2008	84,585	4,839,069,206	29,463,834	0.61	348.33
2007	84,585	4,773,484,520	31,069,595	0.65	367.32
2006	84,585	4,226,981,331	32,605,351	0.77	385.47
2005	84,585	4,128,590,589	24,831,625	0.60	293.57
2004	84,585	4,023,083,620	25,996,934	0.65	307.35

(1) U.S. Census Bureau Fact Finder - 2000 and 2010 Federal Census

Source: Muskingum County Auditor

Note: Resources have been externally restricted for the repayment of debt service, but are available to pay either principal or interest. Thus, the amount restricted for debt service in the Statement of Net Position is not used in the above calculation which includes outstanding principal balances only.

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

	2013	2012	2011	2010	2009	2008
Net Available Revenue:						
Gross Revenues (1)	\$3,840,748	\$4,281,100	\$4,066,504	\$3,982,525	\$4,062,239	\$2,337,975
Less: Operating Expenses (2)	2,082,783	2,060,791	2,705,414	1,801,755	3,604,433	2,550,142
Net Available Revenue	<u>1,757,965</u>	<u>2,220,309</u>	<u>1,361,090</u>	<u>2,180,770</u>	<u>457,806</u>	<u>(212,167)</u>
Debt Service OWDA Loans:						
Principal	252,410	279,634	243,008	3,603,067	29,039	26,915
Interest	245,863	253,232	260,218	266,848	29,151	15,611
OWDA Coverage	3.53	4.17	2.70	0.56	7.87	(4.99)
Debt Service - Revenue Bonds						
Bonds Principal	0	5,329,400	64,900	62,500	60,300	13,400
Bonds Interest	0	245,572	243,393	246,224	259,052	24,575
Revenue Bond Coverage	0.00	0.40	4.41	7.06	1.43	(5.59)
Total Debt Service:						
Principal	252,410	5,609,034	307,908	3,665,567	89,339	40,315
Interest	245,863	498,804	503,611	513,072	288,203	40,186
Total Coverage	3.53	0.36	1.68	0.52	1.21	(2.64)

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

(continued)

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

Source: Muskingum County Auditor

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

	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
Net Available Revenue:				
Gross Revenues (1)	\$2,303,169	\$2,213,844	\$2,040,557	\$1,942,637
Less: Operating Expenses (2)	<u>1,341,676</u>	<u>1,508,365</u>	<u>2,846,895</u>	<u>1,868,520</u>
Net Available Revenue	<u><u>961,493</u></u>	<u><u>705,479</u></u>	<u><u>(806,338)</u></u>	<u><u>74,117</u></u>
Debt Service OWDA Loans:				
Principal	24,946	23,123	21,432	19,864
Interest	16,960	18,578	20,078	24,198
OWDA Coverage	22.94	16.92	(19.43)	1.68
Debt Service - Revenue Bonds				
Bonds Principal	13,200	12,100	10,900	10,800
Bonds Interest	25,185	25,745	26,250	27,025
Revenue Bond Coverage	25.05	18.64	(21.70)	1.96
Total Debt Service:				
Bonds Principal	38,146	35,223	32,332	30,664
Bonds Interest	42,145	44,323	46,328	51,223
Total Coverage	11.98	8.87	(10.25)	0.91

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

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

Muskingum County, Ohio
Pledged Revenue Coverage
Revenue Debt - Water
Last Ten Years

Year	Gross Revenues (1)	Less: Operating Expenses (2)	Net Available Revenue	Water OWDA Debt Service		Coverage
				Principal	Interest	
2013	\$3,953,713	\$2,534,781	\$1,418,932	\$708,910	\$61,616	1.84
2012	3,950,709	2,545,955	1,404,754	564,224	60,626	2.25
2011	3,750,712	2,354,108	1,396,604	111,803	46,064	8.85
2010	3,569,378	2,171,726	1,397,652	170,292	69,641	5.83
2009	3,468,170	1,917,801	1,550,369	167,410	72,154	6.47
2008	3,362,353	1,647,746	1,714,607	164,579	74,985	7.16
2007	3,196,849	1,552,666	1,644,183	124,307	65,803	8.65
2006	2,928,898	1,554,841	1,374,057	91,772	45,643	10.00
2005	2,815,068	1,781,620	1,033,448	89,688	45,942	7.62
2004	2,487,850	1,527,307	960,543	88,529	47,926	7.04

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

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

Source: Muskingum County Auditor

Muskingum County, Ohio

Legal Debt Margin

Last Ten Years

	2013	2012	2011	2010
Total Assessed Property Value	<u>\$1,626,361,920</u>	<u>\$1,667,543,980</u>	<u>\$1,598,209,560</u>	<u>\$1,534,159,340</u>
Debt Limit (1)	<u>39,159,048</u>	<u>40,188,600</u>	<u>38,455,239</u>	<u>36,853,984</u>
Total Debt Outstanding:				
General Obligation Bonds Payable	\$25,298,400	\$27,220,000	\$29,182,000	\$31,098,500
Notes Payable	0	140,000	1,930,000	2,337,000
Revenue Bonds Payable	0	0	5,329,400	5,394,300
OWDA Loans Payable from Enterprise Fund Revenues	11,929,999	11,225,303	11,139,921	10,384,703
Special Assessment Debt Payable	<u>475,025</u>	<u>559,575</u>	<u>628,579</u>	<u>697,967</u>
Total Gross Indebtedness	<u>37,703,424</u>	<u>39,144,878</u>	<u>48,209,900</u>	<u>49,912,470</u>
Exemptions:				
General Obligation Bonds Payable - Exempt	19,403,400	20,886,250	22,255,250	23,599,500
Notes Payable - Exempt	0	0	700,000	750,000
Revenue Bonds Payable	0	0	5,329,400	5,394,300
OWDA Loans Payable from Enterprise Fund Revenues	11,929,999	11,225,303	11,139,921	10,384,703
Special Assessment Debt Payable	475,025	559,575	628,579	697,967
Amount Available in the Debt Service Fund for General Obligations	<u>277,063</u>	<u>305,918</u>	<u>326,286</u>	<u>436,829</u>
Total Exemptions	<u>32,085,487</u>	<u>32,977,046</u>	<u>40,379,436</u>	<u>41,263,299</u>
Total Net Debt Applicable to Debt Limit	<u>5,617,937</u>	<u>6,167,832</u>	<u>7,830,464</u>	<u>8,649,171</u>
Legal Debt Margin	<u>\$33,541,111</u>	<u>\$34,020,768</u>	<u>\$30,624,775</u>	<u>\$28,204,813</u>
Legal Debt Margin Within Debt Limit	85.65%	84.65%	79.64%	76.53%

(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

2009	2008	2007	2006	2005	2004
<u>\$1,491,878,060</u>	<u>\$1,505,163,370</u>	<u>\$1,538,649,100</u>	<u>\$1,385,392,665</u>	<u>\$1,387,052,970</u>	<u>\$1,344,754,465</u>
<u>35,796,952</u>	<u>36,129,084</u>	<u>36,966,228</u>	<u>33,134,817</u>	<u>33,176,324</u>	<u>32,118,862</u>
\$33,165,000	\$30,076,500	\$31,718,000	\$33,289,500	\$25,561,000	\$26,762,500
1,852,000	8,987,969	7,874,068	6,598,391	6,802,763	3,787,123
5,456,800	5,517,100	530,500	543,700	555,800	566,700
8,397,424	5,082,065	3,699,119	3,404,578	3,287,184	3,318,908
<u>767,230</u>	<u>788,949</u>	<u>794,623</u>	<u>903,804</u>	<u>1,007,985</u>	<u>1,112,166</u>
<u>49,638,454</u>	<u>50,452,583</u>	<u>44,616,310</u>	<u>44,739,973</u>	<u>37,214,732</u>	<u>35,547,397</u>
24,899,500	23,589,750	24,650,000	25,676,000	18,283,500	18,986,750
800,000	7,318,969	7,049,068	5,598,391	6,802,763	3,787,123
5,456,800	5,517,100	530,500	543,700	555,800	566,700
8,397,424	5,082,065	3,699,119	3,404,578	3,287,184	3,318,908
<u>767,230</u>	<u>788,949</u>	<u>794,623</u>	<u>903,804</u>	<u>1,007,985</u>	<u>1,112,166</u>
<u>503,226</u>	<u>456,761</u>	<u>513,845</u>	<u>484,958</u>	<u>461,203</u>	<u>660,303</u>
<u>40,824,180</u>	<u>42,753,594</u>	<u>37,237,155</u>	<u>36,611,431</u>	<u>30,398,435</u>	<u>28,431,950</u>
<u>8,814,274</u>	<u>7,698,989</u>	<u>7,379,155</u>	<u>8,128,542</u>	<u>6,816,297</u>	<u>7,115,447</u>
<u>\$26,982,678</u>	<u>\$28,430,095</u>	<u>\$29,587,073</u>	<u>\$25,006,275</u>	<u>\$26,360,027</u>	<u>\$25,003,415</u>
75.38%	78.69%	80.04%	75.47%	79.45%	77.85%

(continued)

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

	2013	2012	2011	2010
Unvoted Debt Limitation (1)	<u>\$16,263,619</u>	<u>\$16,675,440</u>	<u>\$15,982,096</u>	<u>\$15,341,593</u>
Total Debt Outstanding:				
General Obligation Bonds Payable	\$25,298,400	\$27,220,000	\$29,182,000	\$31,098,500
Notes Payable	0	140,000	1,930,000	2,337,000
Revenue Bonds Payable	0	0	5,329,400	5,394,300
OWDA Loans Payable from Enterprise Fund Revenues	11,929,999	11,225,303	11,139,921	10,384,703
Special Assessment Debt Payable	<u>475,025</u>	<u>559,575</u>	<u>628,579</u>	<u>697,967</u>
Total Gross Indebtedness	<u>37,703,424</u>	<u>39,144,878</u>	<u>48,209,900</u>	<u>49,912,470</u>
Exemptions:				
General Obligation Bonds Payable - Exempt	19,403,400	20,886,250	22,255,250	23,599,500
Notes Payable - Exempt	0	0	700,000	750,000
Revenue Bonds Payable	0	0	5,329,400	5,394,300
OWDA Loans Payable from Enterprise Fund Revenues	11,929,999	11,225,303	11,139,921	10,384,703
Bonds Payable from Special Assessments	475,025	559,575	628,579	697,967
Amount Available in the Debt Service Fund for General Obligations	<u>277,063</u>	<u>305,918</u>	<u>326,286</u>	<u>436,829</u>
Total Exemptions	<u>32,085,487</u>	<u>32,977,046</u>	<u>40,379,436</u>	<u>41,263,299</u>
Net Debt Within Unvoted Debt Limitation	<u>5,617,937</u>	<u>6,167,832</u>	<u>7,830,464</u>	<u>8,649,171</u>
Unvoted Legal Debt Margin	<u><u>\$10,645,682</u></u>	<u><u>\$10,507,608</u></u>	<u><u>\$8,151,632</u></u>	<u><u>\$6,692,422</u></u>
Unvoted Legal Debt Margin as a Percentage of Unvoted Debt Limitation	65.46%	63.01%	51.00%	43.62%

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

<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
<u>\$14,918,781</u>	<u>\$15,051,634</u>	<u>\$15,386,491</u>	<u>\$13,853,927</u>	<u>\$13,870,530</u>	<u>\$13,447,545</u>
\$33,165,000	\$30,076,500	\$31,718,000	\$33,289,500	\$25,561,000	\$26,762,500
1,852,000	8,987,969	7,874,068	6,598,391	6,802,763	3,787,123
5,456,800	5,517,100	530,500	543,700	555,800	566,700
8,397,424	5,082,065	3,699,119	3,404,578	3,287,184	3,318,908
<u>767,230</u>	<u>788,949</u>	<u>794,623</u>	<u>903,804</u>	<u>1,007,985</u>	<u>1,112,166</u>
<u>49,638,454</u>	<u>50,452,583</u>	<u>44,616,310</u>	<u>44,739,973</u>	<u>37,214,732</u>	<u>35,547,397</u>
24,899,500	23,589,750	24,650,000	25,676,000	18,283,500	18,986,750
800,000	7,318,969	7,049,068	5,598,391	6,802,763	3,787,123
5,456,800	5,517,100	530,500	543,700	555,800	566,700
8,397,424	5,082,065	3,699,119	3,404,578	3,287,184	3,318,908
767,230	788,949	794,623	903,804	1,007,985	1,112,166
<u>503,226</u>	<u>456,761</u>	<u>513,845</u>	<u>484,958</u>	<u>461,203</u>	<u>660,303</u>
<u>40,824,180</u>	<u>42,753,594</u>	<u>37,237,155</u>	<u>36,611,431</u>	<u>30,398,435</u>	<u>28,431,950</u>
<u>8,814,274</u>	<u>7,698,989</u>	<u>7,379,155</u>	<u>8,128,542</u>	<u>6,816,297</u>	<u>7,115,447</u>
<u>\$6,104,507</u>	<u>\$7,352,645</u>	<u>\$8,007,336</u>	<u>\$5,725,385</u>	<u>\$7,054,233</u>	<u>\$6,332,098</u>
40.92%	48.85%	52.04%	41.33%	50.86%	47.09%

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)
2013	86,074	\$1,761,848,706	\$20,469	\$37,748	39.5
2012	86,074	1,761,848,706	20,469	37,748	39.5
2011	86,074	1,761,848,706	20,469	37,748	39.5
2010	86,074	1,761,848,706	20,469	37,748	39.5
2009	84,585	1,483,028,805	17,533	35,185	36.5
2008	84,585	1,483,028,805	17,533	35,185	36.5
2007	84,585	1,483,028,805	17,533	35,185	36.5
2006	84,585	1,483,028,805	17,533	35,185	36.5
2005	84,585	1,483,028,805	17,533	35,185	36.5
2004	84,585	1,483,028,805	17,533	35,185	36.5

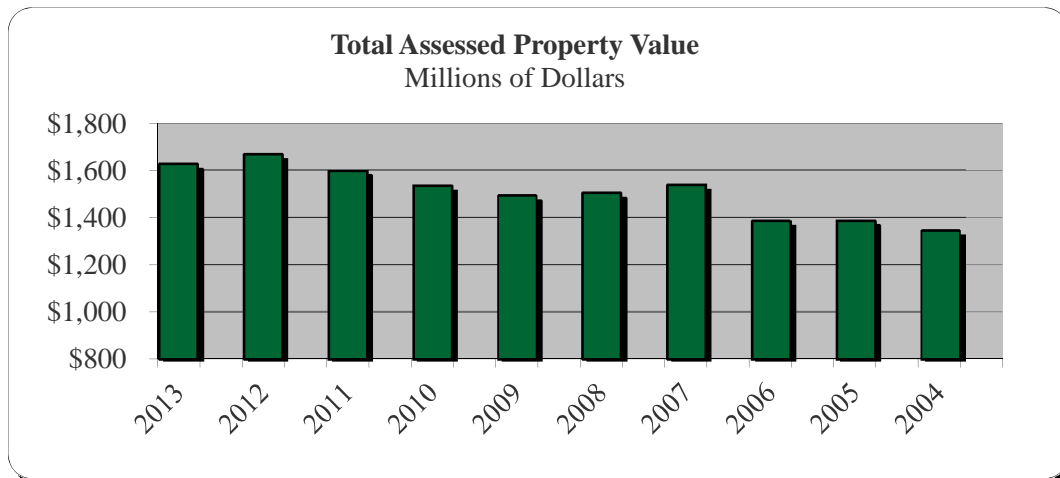
(1) Source: U.S. Census Bureau Fact Finder - 2000 and 2010 Federal Census

(2) Source: State Board of Education and individual school districts

(3) Source: Bureau of Labor Statistics

(4) Source: Muskingum County Auditor

(5) Computation of per capita personal income multiplied by population



Educational Attainment: Bachelor's Degree or Higher (1)	School Enrollment (2)	Muskingum County Unemployment Rate (3)	Total Assessed Property Value (4)
13.8	16,974	9.7%	\$1,626,361,920
13.8	17,209	9.7	1,667,543,980
13.8	16,883	11.6	1,598,209,560
13.8	16,960	13.3	1,534,159,340
12.6	17,225	12.5	1,491,878,060
12.6	17,058	8.6	1,505,163,370
12.6	16,104	7.7	1,538,649,100
12.6	16,354	7.1	1,385,392,665
12.6	15,914	8.2	1,387,052,970
12.6	15,682	8.3	1,344,754,465

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Muskingum County, Ohio
Principal Employers
2013 and 2004

2013

Employer	Nature of Business	Employees	Percentage of Total County Employment
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 School District	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>	

2004

Employer	Nature of Business	Employees	Percentage of Total County Employment
Longaberger, Incorporated	Hand-woven baskets and wood products	4,500	11.84%
Genesis Health Care	Hospital - Health Services	3,184	8.38%
Zandex, Incorporated	Health Services	1,200	3.16%
Muskingum County	Government	1,109	2.92%
Dollar General Corporation	General Merchandise Warehouse and Distribution Center	905	2.38%
Auto Zone, Incorporated	Auto Parts Warehouse and Distribution Center	700	1.84%
Lear Corporation	Electrical parts for engines/ wire assemblies	655	1.72%
City of Zanesville	Government	384	1.01%
Owens-Brockway Glass Container	Glass Containers and Jars	376	0.99%
New Bakery Company of Ohio	Buns for Wendy's Restaurants	360	0.95%
Total		<u>13,373</u>	<u>35.19%</u>
Total Employment within the County		<u>38,000</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	2013	2012	2011	2010
General Government - Legislative and Executive				
Commissioners	11.00	13.00	14.00	13.00
Auditor	11.00	12.00	10.00	11.00
Treasurer	3.00	3.00	3.00	3.00
Treasurer - Dretac	2.00	3.00	2.00	2.00
Prosecuting Attorney	17.00	20.00	19.00	19.00
Prosecutor - Dretac	3.00	1.00	1.00	1.00
Records	2.00	2.00	2.00	2.00
Board of Elections	18.00	19.00	18.00	18.00
Recorder	6.00	4.00	6.00	6.00
Data Processing	0.00	0.00	1.00	1.00
Maintenance	20.00	19.00	18.00	22.00
Fleet Garage	2.00	2.00	2.00	3.00
Information Services	4.00	4.00	4.00	4.00
Title	5.00	5.00	5.00	5.00
G.I.S.	2.00	3.00	3.00	3.00
Real Estate	7.00	8.00	7.00	6.00
Lorena	0.00	0.00	0.00	0.00
General Government - Judicial				
Common Pleas Court	8.00	9.00	9.00	10.00
Jury Commission - Common Pleas	2.00	2.00	2.00	1.00
County Court	9.00	9.00	9.00	9.00
Probate Court	6.00	6.00	6.00	6.00
Juvenile Court	63.00	62.00	63.00	63.00
Municipal Court	4.00	4.00	4.00	4.00
Clerk of Courts	10.00	11.00	12.00	12.00
Domestic Relations Court	11.00	11.00	11.00	11.00
Special Projects - County Court	0.00	0.00	0.00	0.00
Law Library	1.00	1.00	1.00	1.00
Public Safety				
Sheriff	100.00	99.00	98.00	108.00
Disaster Services	3.00	3.00	3.00	3.00
Coroner	9.00	3.00	3.00	2.00
Community Corrections	6.00	6.00	5.00	5.00
House Arrest - County Court	3.00	3.00	3.00	3.00
Youth Services - Juvenile Court	0.00	0.00	0.00	4.00
Youth and Community Partners - Juvenile Court	0.00	0.00	0.00	0.00
D.A.R.E. - Sheriff	0.00	0.00	0.00	0.00
COPS School Grant - Sheriff	0.00	0.00	0.00	0.00
Sheriff Levy Fund	7.00	7.00	7.00	7.00
Sheriff Co. Agency	4.00	3.00	5.00	4.00
9-1-1 Sheriff	2.00	2.00	2.00	2.00
Victim Witness - Prosecutor	1.00	1.00	1.00	1.00
Public Works				
Engineer	51.00	54.00	55.00	60.00
Tech Support	0.00	0.00	0.00	0.00
Building Department	6.00	6.00	5.00	7.00
Recycling	4.00	4.00	3.00	4.00
CDBG/CHIP Grants	1.00	1.00	1.00	2.00
Neighborhood Stabilizer Program	0.00	0.00	0.00	0.00

Method: Using 1.0 for each full-time employee and 0.50 for each part-time and seasonal employee at year end.

Source: Muskingum County Auditor

2009	2008	2007	2006	2005	2004
15.00	18.00	17.00	16.00	14.00	18.00
11.00	12.00	13.00	14.00	13.00	16.00
3.00	3.00	3.00	1.00	1.00	5.00
2.00	2.00	2.00	4.00	4.00	1.00
19.00	18.00	19.00	19.00	20.00	18.00
0.00	0.00	1.00	1.00	1.00	1.00
2.00	1.00	2.00	2.00	2.00	2.00
19.00	24.00	17.00	15.00	14.00	13.00
6.00	6.00	6.00	6.00	6.00	6.00
1.00	0.00	1.00	1.00	1.00	1.00
22.00	23.00	23.00	24.00	24.00	26.00
3.00	3.00	3.00	4.00	4.00	3.00
4.00	4.00	4.00	4.00	3.00	3.00
5.00	5.00	5.00	5.00	5.00	5.00
3.00	3.00	3.00	3.00	2.00	2.00
7.00	7.00	6.00	5.00	5.00	3.00
0.00	0.00	0.00	0.00	1.00	1.00
11.00	9.00	10.00	10.00	9.00	10.00
1.00	1.00	1.00	1.00	1.00	1.00
9.00	9.00	8.00	8.00	9.00	8.00
6.00	6.00	6.00	6.00	6.00	6.00
66.00	68.00	70.00	68.00	68.00	72.00
4.00	4.00	4.00	4.00	4.00	4.00
12.00	12.00	12.00	11.00	10.00	10.00
11.00	11.00	10.00	11.00	12.00	13.00
0.00	0.00	0.00	0.00	0.00	1.00
0.00	0.00	0.00	0.00	0.00	0.00
108.00	110.00	110.00	115.00	107.00	113.00
3.00	3.00	3.00	1.00	2.00	3.00
3.00	4.00	3.00	3.00	3.00	3.00
5.00	5.00	5.00	5.00	5.00	5.00
3.00	3.00	3.00	3.00	2.00	2.00
6.00	5.00	4.00	3.00	3.00	3.00
0.00	0.00	0.00	2.00	2.00	2.00
0.00	1.00	1.00	1.00	1.00	1.00
0.00	0.00	0.00	0.00	4.00	4.00
6.00	8.00	7.00	8.00	8.00	9.00
5.00	4.00	5.00	5.00	3.00	3.00
2.00	0.00	0.00	0.00	0.00	0.00
1.00	1.00	1.00	1.00	1.00	1.00
60.00	60.00	57.00	53.00	54.00	52.00
0.00	0.00	0.00	0.00	0.00	2.00
7.00	10.00	9.00	9.00	9.00	7.00
3.00	3.00	3.00	3.00	4.00	5.00
0.00	1.00	1.00	1.00	1.00	2.00
1.00	0.00	0.00	0.00	0.00	0.00

(continued)

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

Program/Activity	2013	2012	2011	2010
Health				
Humane	0.00	0.00	0.00	0.00
Dog and Kennel	4.00	4.00	3.00	4.00
T.B. Clinic	16.00	19.00	29.00	24.00
Human Services				
Developmental Disabilities	133.00	127.00	110.00	113.00
Public Assistance	78.00	85.00	88.00	96.00
Children Services	76.00	77.00	79.00	71.00
Child Support Enforcement Agency	36.00	38.00	40.00	42.00
Veteran Services	9.00	9.00	9.00	9.00
County Home	0.00	1.00	102.00	102.00
Center for Seniors	25.00	25.00	23.00	25.00
Special Ed - Starlight	3.00	0.00	3.00	8.00
Early Childhood - Starlight	0.00	0.00	10.00	3.00
Enterprise Funds				
Sewer	7.00	9.00	12.00	14.00
Water	15.00	14.00	13.00	12.00
Totals:	<u>826.00</u>	<u>833.00</u>	<u>944.00</u>	<u>971.00</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>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
0.00	0.00	1.00	1.00	1.00	1.00
3.00	4.00	4.00	4.00	4.00	5.00
9.00	9.00	9.00	6.00	7.00	7.00
120.00	117.00	118.00	120.00	125.00	127.00
104.00	109.00	111.00	111.00	113.00	113.00
74.00	76.00	79.00	77.00	91.00	94.00
45.00	49.00	49.00	53.00	54.00	54.00
8.00	9.00	9.00	9.00	9.00	9.00
103.00	94.00	86.00	89.00	90.00	88.00
29.00	29.00	27.00	30.00	28.00	33.00
4.00	8.00	7.00	7.00	3.00	3.00
0.00	0.00	2.00	2.00	2.00	2.00
12.00	11.00	9.00	10.00	10.00	11.00
14.00	13.00	13.00	9.00	11.00	12.00
<u>980.00</u>	<u>995.00</u>	<u>982.00</u>	<u>984.00</u>	<u>996.00</u>	<u>1,025.00</u>

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

	2013	2012	2011	2010	2009
General Government - Legislative and Executive					
Commissioners					
Number of Resolutions Passed	1,411	1,535	1,654	1,670	1,846
Number of Meetings	94	96	97	98	95
Auditor					
Number of Budgetary Checks Issued	25,770	27,885	28,962	30,760	32,938
Number of Personal Property Returns	0	0	8	61	70
Number of Exempt Conveyances	1,471	1,334	1,069	1,116	1,478
Number of Non-Exempt Conveyances	1,549	1,548	1,403	1,450	1,737
Number of Real Estate Transfers	3,020	2,882	2,472	2,566	2,708
Number of Parcels Billed	63,001	65,986	71,921	74,601	71,427
Prosecutor					
Number of Criminal Cases	430	277	287	281	283
Board of Elections					
Registered Voters	52,803	53,507	52,088	54,477	53,357
Registered Voters Last General Election	52,803	53,963	52,386	54,477	53,231
Percentage of Registered Voters that Voted	25.74%	69.70%	48.31%	48.88%	47.14%
Recorder					
Number of Deeds Recorded	3,837	3,817	3,538	3,423	3,507
Number of Mortgages Recorded	3,644	3,580	3,025	3,528	3,925
Number of Military Discharges Recorded	10	16	12	25	16
Number of Documents Recorded	13,149	13,645	11,892	12,615	13,797
Building Department					
Number of Building Permits	608	646	615	644	762
Approximate Cost of Construction	\$71,435,839	\$72,583,620	\$92,739,048	\$49,060,316	\$63,528,634
General Government - Judicial					
Probate Court					
Number of Marriage Licenses Issued	536	629	611	557	595
Number of Civil Cases Filed	16	12	14	9	12
Number of Estates Filed	420	472	435	402	419
Number of Guardianships Filed	44	46	70	62	72
Juvenile Court					
Number of Delinquent Cases	580	690	797	827	771
Number of Unruly Cases	209	140	141	99	123
Number of Traffic Cases	394	449	467	449	482
Number of Abuse, Dependency, or Neglect Cases	266	184	203	149	134
Number of Paternity Cases	0	0	0	0	0
Number of Custody Cases	2	1	1	29	24
Number of Adult Cases Only	10	6	1	1	1
Number of Other (Court Contempt, etc.) Cases	580	249	257	426	396

Source: Muskingum County Departments
n/a - Information unavailable

2008	2007	2006	2005	2004
1,784	1,857	1,876	1,910	2,452
94	95	97	99	95
35,688	34,925	36,102	39,406	38,298
799	1,028	2,003	2,069	2,102
1,287	1,572	1,579	1,481	1,506
1,634	2,089	2,058	2,082	2,215
2,921	3,661	3,637	3,563	3,721
66,593	65,846	65,501	64,447	67,409
326	331	344	378	358
54,458	50,525	51,914	50,274	51,552
54,458	50,525	51,914	50,274	51,552
72.80%	40.29%	56.80%	42.80%	76.75%
3,769	4,084	4,514	4,359	4,702
4,058	5,014	5,685	6,218	6,781
10	9	24	36	28
13,883	16,229	17,880	18,523	19,313
715	768	1,045	942	808
\$97,166,611	\$75,377,609	\$87,839,919	\$67,054,277	\$82,394,181
595	629	597	628	668
7	8	23	12	18
397	417	415	437	447
74	72	74	67	87
849	978	826	880	870
174	189	236	274	311
531	504	527	570	548
125	204	148	164	140
0	0	0	0	0
16	21	1	4	37
1	6	3	6	5
388	323	40	198	287

(continued)

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

	2013	2012	2011	2010	2009
General Government - Judicial					
Municipal Court					
Number of Civil Cases and Small Cases Filed	954	1,182	1,133	1,447	1,479
Number of Criminal Cases Filed	1,914	2,000	1,053	2,398	1,723
Domestic Relations Court					
Number of Divorces/ Dissolution Cases Filed	417	442	576	411	424
Clerk of Courts					
Number of Civil Cases Filed	598	691	715	876	879
Number of Criminal Cases Filed	274	273	206	295	275
Number of Domestic Relation Cases Filed	1,113	1,020	1,120	1,098	1,171
Number of Appeal Cases Filed	56	60	67	59	57
Law Library					
Number of Volumes in Collection	10,543	10,493	10,554	10,433	10,380
Number of Computer Users Served	117	117	105	114	110
Public Safety					
Sheriff					
Average Daily Jail Census	168	161	172	156	164
Number of Prisoners Booked	2,104	2,346	2,136	2,160	2,303
Number of Prisoners Released	1,964	2,232	2,161	2,134	2,320
Number of Citations Issued	1,872	1,934	2,743	1,290	1,007
Number of Court Security Hours	2,080	2,080	2,080	2,080	2,080
Coroner					
Number of Autopsies Performed	37	40	27	36	42
Probation					
Number of House Arrest/GPS Individuals	26	23	25	21	9
Number of SCRAM Alcohol Monitoring Persons	61	n/a	n/a	n/a	n/a
Public Works					
Engineer					
Miles of Roads Resurfaced	21	22	14	28	23
Number of Bridges Replaced/ Improved	1	7	3	1	2
Number of Culverts Built/ Replaced/ Improved	85	107	119	117	113
Community Development					
Rehabilitation Assistance	125,252	191,253	42,130	0	80,813
Home Repair Assistance	99,743	2,424	125,000	1,609	2,788
Acquisition and Rehab Assistance	0	0	0	158,290	8,973
Homeless Prevention Assistance	14,618	0	41,663	0	1,911
Human Services					
Developmental Disabilities					
Number of Students Enrolled in Early Intervention	73	86	117	94	113
Number of Students Enrolled in Preschool	34	35	58	39	60
Number of Students Enrolled in School Age	36	41	43	37	38
Number Served by Workshop	128	136	174	135	119
Public Assistance					
Average Client Count - Food Stamps	21,400	20,360	21,000	19,917	17,984
Medicaid Caseload	24,267	20,761	23,033	21,312	19,404
Average Client Count - Day Care	456	476	704	550	688
Child Support Enforcement Agency					
Open Child Support Cases	9,640	10,011	9,997	9,258	9,802
Percentage of Child Support Collected	70.28%	70.11%	70.41%	69.21%	68.30%

Source: Muskingum County Departments

2008	2007	2006	2005	2004
1,753	1,866	1,666	1,437	1,508
1,701	1,855	1,880	1,875	2,123
469	395	429	495	451
1,033	984	843	722	778
356	332	405	402	410
1,295	1,072	900	911	851
71	81	91	60	58
10,686	10,554	11,000	n/a	n/a
108	105	105	n/a	n/a
178	186	216	219	203
2,462	2,801	3,138	3,047	3,000
2,486	2,824	3,416	3,412	3,102
1,033	1,871	1,947	1,809	1,727
2,080	8,320	2,101	2,090	2,178
57	41	41	40	53
15	25	38	45	38
n/a	n/a	n/a	n/a	n/a
23	19	14	18	23
7	3	11	14	19
164	102	63	66	107
144,287	105,839	101,271	33,032	151,218
72,196	54,350	30,614	45,386	100,000
96,792	30,607	55,780	73,604	24,296
6,089	8,000	n/a	n/a	n/a
143	153	82	86	98
88	88	38	50	42
40	43	49	44	50
238	210	173	165	174
14,209	13,908	20,310	19,518	18,175
18,924	10,821	n/a	22,952	21,487
475	507	494	446	470
10,081	9,548	8,682	8,426	8,409
69.00%	70.16%	71.92%	70.77%	71.44%

(continued)

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

	2013	2012	2011	2010	2009
Human Services					
Veterans Services					
Number of Clients Served	1,089	1,106	1,103	1,105	1,195
Amount of Benefits Paid	\$202,658	\$193,438	\$205,535	\$181,613	\$207,386
Number of Clients Transported	580	663	567	713	708
County Home (closed 2012)					
Number of Residents	0	0	77	76	73
Number of Registered Nurses	0	0	7	7	6
Number of Aides	0	0	38	40	36
Avondale Youth Center					
Number of Kids Housed	59	62	65	51	53
Health					
Dog and Kennel					
Number of Dog Tags Issued	11,138	11,717	10,597	11,397	10,650
Number of Kennel Tags Issued	791	562	805	156	762
Number of Dogs Confiscated	584	574	801	729	895
T.B. Clinic					
Number of Individuals Treated for TB	5	8	11	12	8
Enterprise Funds					
Sewer					
Average Daily Sewage Treated (millions gallons per day)	1.940	1.890	1.848	1.454	1.835
Customer Accounts	4,809	4,809	4,607	4,598	6,303
Water					
Average Daily Water Treated (millions gallons per day)	1.541	1.540	1.558	1.124	0.982
Customer Accounts	8,100	8,037	8,000	7,724	7,575

Source: Muskingum County Departments

2008	2007	2006	2005	2004
1,214	0	1,131	1,321	1,272
\$204,002	\$0	\$188,946	\$195,483	\$160,983
719	0	527	534	467
68	66	62	66	68
3	3	5	5	5
37	32	34	34	38
67	70	61	69	70
12,256	10,494	10,630	9,907	10,739
1,041	1,190	1,167	1,057	902
1,135	1,158	1,276	1,191	1,371
0	2	0	1	1
1,509	1,381	1,889	2,256	1,832
4,367	4,341	6,096	5,990	5,889
1,387	1,151	1,103	1,112	0,998
7,448	3,694	7,345	7,162	7,082

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

	2013	2012	2011	2010	2009
<u>General Government - Legislative and Executive</u>					
Commissioners					
Courthouse - (square feet)	7,782	7,782	8,479	8,479	8,479
Commissioners Administrative Offices - (square feet)	50,500	50,500	50,500	50,500	50,500
Commissioners Administrative Offices - (square feet)	0	0	0	0	0
Underwood Building - (square feet)	10,924	10,924	10,924	10,924	10,924
Auditor					
Courthouse - (square feet)	10,068	10,068	11,374	11,374	11,374
Recorder					
Courthouse - (square feet)	3,215	3,215	3,314	3,314	3,314
Title Office					
Courthouse - (square feet)	0	0	0	0	0
Treasurer					
Courthouse - (square feet)	3,352	3,352	3,066	3,066	3,066
Maintenance					
Courthouse - (square feet)	5,986	5,986	10,156	10,156	10,156
Fleet Garage - (square feet)		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	6,112	6,112	6,112
Information Services					
Records and Courts Facility - (square feet)	464	464	1,753	1,753	1,753
Records Commission					
Records and Courts Facility - (square feet)	11,338	11,338	8,634	8,634	8,634
Title Office					
Records and Courts Facility - (square feet)	4,008	4,008	4,585	4,585	4,585
Board of Elections					
County Agencies Building - (square feet)	3,880	3,880	3,880	3,880	3,880
<u>General Government - Judicial</u>					
Clerk of Courts					
Courthouse - (square feet)	5,509	5,509	5,903	5,903	5,903
Common Pleas Court					
Courthouse - (square feet)	17,160	17,160	11,158	11,158	11,158
Probate Court					
Courthouse - (square feet)	4,523	4,523	3,904	3,904	3,904
County Court					
Law Administration Building (square feet)	6,735	6,735	6,735	6,735	6,735
Domestic Relations Court					
Records and Courts Facility - (square feet)	15,747	15,747	15,747	14,927	14,927
Municipal Court					
Records and Courts Facility - (square feet)	5,726	5,726	5,726	5,430	5,430
Juvenile Court					
Juvenile Detention Center - (square feet)	16,441	16,441	16,441	16,164	16,164

Source: Muskingum County Departments

2008	2007	2006	2005	2004
8,479	8,479	8,479	8,479	8,479
50,500	50,500	0	0	0
0	8,177	8,177	8,177	8,177
10,924	0	0	0	0
11,374	11,374	11,374	11,374	11,374
3,314	3,314	3,314	3,314	3,314
0	0	0	0	0
3,066	3,066	3,066	3,066	3,066
10,156	10,156	10,156	10,156	10,156
2,600	2,600	2,600	2,600	2,600
13,450	13,450	13,450	13,450	13,450
6,112	6,112	6,112	6,112	6,112
1,753	1,753	1,753	1,753	1,753
8,634	8,634	8,634	8,634	8,634
4,585	4,585	4,585	4,585	4,585
3,880	3,880	3,880	3,880	3,880
5,903	5,903	5,903	5,903	5,903
11,158	11,158	11,158	11,158	11,158
3,904	3,904	3,904	3,904	3,904
6,735	6,735	6,735	6,735	6,735
14,927	14,927	14,927	14,927	14,927
5,430	5,430	5,430	0	0
16,164	16,164	16,164	16,164	16,164

(continued)

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

	2013	2012	2011	2010	2009
<u>Public Safety</u>					
Sheriff					
Courthouse - (square feet)	133	133	262	371	371
Jail - (square feet)	44,601	44,601	44,601	44,601	44,601
Records and Courts Facility - (square feet)	129	129	804	804	804
County Agencies Building - (square feet)	1,704	1,704	1,704	1,704	1,704
Child Support Enforcement Agency - (square feet)	15,896	15,896	588	588	588
Juvenile Detention Center - (square feet)	35,930	35,930	35,930	34,529	34,529
Work Release Facility - (square feet)	10,800	10,800	10,800	10,800	10,800
Garages - (square feet)	11,984	11,984	11,984	5,978	5,978
Old Roseville Prison - (square feet)		0	0	0	0
Sub Station - (square feet)		0	0	0	0
Disaster Services					
Administrative Office - (square feet)	2,440	2,440	2,440	2,440	2,440
<u>Public Works</u>					
Litter					
Pole Barns and Warehouse (square feet)	14,650	14,650	14,650	0	0
Engineer					
Courthouse - (square feet)	1,124	1,124	1,124	1,127	1,127
Highway Department - (square feet)	4,180	4,180	4,180	4,180	4,180
Outposts - (square feet)	5,870	5,870	5,870	1,250	1,250
Administrative Office - (square feet)	2,800	2,800	2,800	2,800	2,800
Highway Garages - (square feet)	20,894	20,894	20,894	19,294	19,294
Bridge Department Garage - (square feet)	3,840	3,840	3,840	3,840	3,840
County Road Miles	528	527	530	530	530
Township Road Miles	708	707	704	702	702
State Route Miles	271	271	271	271	271
<u>Human Services</u>					
Developmental Disabilities					
Starlight Industries - (square feet)	12,000	12,000	12,000	12,000	12,000
Starlight Industries Workshop - (square feet)	15,960	15,960	15,960	15,960	15,960
Starlight School - (square feet)	31,450	31,450	31,450	31,450	31,450
Starlight Administration Offices - (square feet)	9,444	9,444	9,444	9,444	9,444
Starlight Bus Garage - (square feet)	5,400	5,400	5,400	5,400	5,400
Children Services					
County Agencies Building - (square feet)	18,301	18,301	18,301	18,301	18,301
Avondale Youth Center - (square feet)	29,928	29,928	29,928	29,928	29,928
Child Support Enforcement Agency					
CSEA Administrative Offices - (square feet)	15,896	15,896	31,204	31,204	31,204
Youth Services					
Juvenile Detention Center - (square feet)	1,997	1,997	1,997	3,675	3,675
Public Assistance					
Job and Family Services Administrative Offices - (square feet)	22,566	22,566	22,566	10,858	10,858
Welfare Administrative Offices - (square feet)	5,720	4,720	4,720	1,194	1,194
<u>Health</u>					
Dog and Kennel					
Dog Pound - (square feet)	2,670	2,670	2,670	2,670	2,670
<u>Enterprise Funds</u>					
Sewer Department					
Sanitary Engineer Office - (square feet)	6,624	6,624	6,624	6,624	6,624
Sewer Lines Laid - (in feet)	2,000	0	19,958	35,789	24,607
Water Department					
Water Department Office - (square feet)	2,240	2,240	2,240	2,240	2,240
Water Lines Laid - (in feet)	25,000	49,852	13,755	17,960	13,350

Source: Muskingum County Departments

2008	2007	2006	2005	2004
371	371	371	371	371
44,601	44,601	44,601	44,601	44,601
804	804	804	804	804
1,704	1,704	1,704	1,704	1,704
588	588	588	588	588
34,529	34,529	34,529	34,529	34,529
10,800	10,800	10,800	10,800	10,800
5,978	5,978	5,978	5,978	5,978
0	0	45,850	45,850	45,850
0	0	0	625	625
2,440	2,440	2,440	2,440	2,440
0	0	0	0	0
1,127	1,127	1,127	1,127	1,127
4,180	4,180	4,180	4,180	4,180
1,250	1,250	1,250	1,250	1,250
2,800	2,800	2,800	2,800	2,800
19,294	19,294	19,294	19,294	19,294
3,840	3,840	3,840	3,840	3,840
530	530	529	518	518
701	701	715	687	687
266	266	266	240	240
12,000	12,000	12,000	12,000	12,000
15,960	15,960	15,960	15,960	15,960
31,450	31,450	31,450	31,450	31,450
9,444	9,444	9,444	9,444	9,444
5,400	5,400	5,400	5,400	5,400
18,301	18,301	18,301	18,301	18,301
29,928	29,928	28,600	28,600	28,600
31,204	31,204	31,204	31,204	31,204
3,675	3,675	3,675	3,675	3,675
10,858	10,858	10,858	10,858	10,858
1,194	1,194	1,194	1,194	1,194
2,670	2,670	2,670	2,670	2,670
6,624	6,624	6,624	6,624	6,624
5,547	22,417	35,264	4,411	920
2,240	2,240	2,240	2,240	2,240
54,163	58,361	51,660	50,121	150,884

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

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Dave Yost • Auditor of State

MUSKINGUM COUNTY FINANCIAL CONDITION

MUSKINGUM COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
SEPTEMBER 9, 2014