



Dave Yost • Auditor of State



MUSKINGUM COUNTY  
DECEMBER 31, 2017

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 the Uniform Guidance.....	3
Prepared by Management:	
Schedule of Expenditures of Federal Awards .....	7
Notes to the Schedule of Expenditures of Federal Awards.....	11
Schedule of Findings.....	13
Prepared by Management:	
Summary Schedule of Prior Audit Findings .....	14

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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, 2017, 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 28, 2018 wherein we noted the Muskingum Starlight Industries, Inc. is no longer being presented as a component unit of the County.

### ***Internal Control Over Financial Reporting***

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

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

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

### ***Compliance and Other Matters***

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts.

However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

***Purpose of this Report***

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

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

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

June 28, 2018



# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Muskingum County  
401 Main Street  
Zanesville, Ohio 43701

To the Board of County Commissioners:

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

We have audited Muskingum County's, Ohio (the County), compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of the County's major federal programs for the year ended December 31, 2017. The *Summary of Auditor's Results* in the accompanying Schedule of Findings identifies the County's major federal programs.

### ***Management's Responsibility***

The County's management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

### ***Auditor's Responsibility***

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

### ***Opinion on each Major Federal Program***

In our opinion, the County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2017.

***Report on Internal Control Over Compliance***

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and 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 over compliance tests and the results of this testing based on Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.

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

We have also audited the financial statements of the governmental activities, the business-type activities, 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, 2017, 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 28, 2018 wherein we noted the Muskingum Starlight Industries, Inc. is no longer being presented as a component unit of the County. We conducted our audit to opine on the County's basic financial statements as a whole. We have not performed any procedures to the audited financial statements subsequent to June 28, 2018. The accompanying Schedule of Expenditures of Federal Awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The Schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this Schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this Schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.



Muskingum County  
Independent Auditor's Report on Compliance with Requirements  
Applicable to Each Major Federal Program and on Internal Control  
Over Compliance Required by the Uniform Guidance  
Page 3

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 that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

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

September 13, 2018

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MUSKINGUM COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2017

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
<b><i>Passed Through Ohio Department of Jobs and Family Services</i></b>				
SNAP Cluster:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-1516-11-5559 G-1819-11-5785		\$431,814 201,069
Total State Administrative Matching Grants for the Supplemental Nutrition Assistant Program				632,883
Total SNAP Cluster				632,883
<b><i>Passed Through Ohio Department of Education</i></b>				
Child Nutrition Cluster:				
School Breakfast Program	10.553	N/A		28,830
National School Lunch Program				
Cash Assistance	10.555	N/A		52,864
Non-Cash Assistance (Food Distribution)				7,640
Total National School Lunch Program				60,504
Total Child Nutrition Cluster				89,334
Total U.S. Department of Agriculture				722,217
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
<b><i>Passed Through Ohio Department of Development</i></b>				
Community Development Block Grants-State's Program	14.228	B-F-16-1CC-1 B-F-15-1CC-1 B-C-16-1CC-1 B-W-17-1CC-1		44,936 4,553 242,152 490,309
Total Community Development Block Grants-State's Program				781,950
Home Investment Partnerships Program	14.239	B-C-14-1CC-2 B-C-16-1CC-2		57,913 335,255
Total Home Investment Partnerships Program				393,168
Total U.S. Department of Housing and Urban Development				1,175,118
<b>U.S. DEPARTMENT OF JUSTICE</b>				
<b><i>Passed Through Ohio Attorney General</i></b>				
Crime Victim Assistance	16.575	2018-VOCA-109857725 2017-VOCA-43558896		11,699 22,150
Total Crime Victim Assistance				33,849
Total U.S. Department of Justice				33,849
<b>U.S. DEPARTMENT OF LABOR</b>				
<b><i>Passed Through Workforce Investment Act Area 7</i></b>				
WIOA Cluster:				
WIA/WIOA Adult Program	17.258	N/A		174,099
WIA/WIOA Youth Activities	17.259	N/A		263,673
WIA/WIOA Dislocated Workers	17.278	N/A		130,446
Total WIOA Cluster				568,218
Employment Service/Wagner-Peyser Funded Activities	17.207	N/A		29,913
Total U.S. Department of Labor				598,131
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
<b><i>Passed Through Ohio Department of Transportation</i></b>				
Highway Planning and Construction Cluster:				
Highway Planning and Construction	20.205	PID 103460 PID 103470 PID 97346 PID 89159 PID 102574		16,887 39,960 735,978 427,701 557,600
Total Highway Planning and Construction				1,778,126
Total Highway Planning and Construction Cluster				1,778,126

MUSKINGUM COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2017  
(Continued)

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>U.S. DEPARTMENT OF TRANSPORTATION (Continued)</b>				
<b><i>Passed Through Ohio Department of Public Safety</i></b>				
Highway Safety Cluster:				
State and Community Highway Safety	20.600	STEP-2017-60-00-00-00527		6,357
Nutrition Priority Safety Programs	20.616	IDEP-2017-60-00-00-00391		6,625
Total Highway Safety Cluster				<u>12,982</u>
Total U.S. Department of Transportation				<u>1,791,108</u>
<b>U.S. DEPARTMENT OF EDUCATION</b>				
<b><i>Passed Through Ohio Department of Education</i></b>				
Special Education (IDEA) Cluster:				
Special Education-Grants to States	84.027	2016-17 2017-18		29,481
Total Special Education-Grants to States				<u>52,714</u>
Special Education-Preschool Grants	84.173	2016-17 2017-18		8,097
Total Special Education-Preschool Grants				<u>6,507</u>
Total Special Education (IDEA) Cluster				<u>96,799</u>
Total U.S. Department of Education				<u>96,799</u>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
<b><i>Passed Through Ohio Department of Developmental Disabilities</i></b>				
Social Services Block Grant	93.667	N/A		37,603
Medicaid Cluster:				
Medical Assistance Program	93.778	MAC		291,676
Total Medicaid Cluster				<u>291,676</u>
<b><i>Passed through Ohio Department of Jobs and Family Services</i></b>				
TANF Cluster:				
Temporary Assistance for Needy Families	93.558	G-1617-11-5559 G-1617-11-5559 G-1819-11-5785 G-1617-11-5560		316,562
			\$291,023	1,910,214
			224,743	424,242
				<u>7,290</u>
Total Temporary Assistance for Needy Families			<u>515,766</u>	<u>2,658,308</u>
Total TANF Cluster			515,766	2,658,308
Child Support Enforcement	93.563	G-1617-11-5559 G-1819-11-5785		1,435,595
Total Child Support Enforcement				<u>461,673</u>
				1,897,268
CCDF Cluster:				
Child Care and Development Block Grant	93.575	G-1617-11-5559 G-1819-11-5785		119,995
Total Child Care and Development Block Grant				<u>95,394</u>
Total CCDF Cluster				<u>215,389</u>
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1617-11-5560		44,000
Foster Care - Title IV-E	93.658	G-1617-11-5560 G-1819-11-5786		2,033,407
Total Foster Care - Title IV-E				<u>195,126</u>
				2,228,533
Promoting Safe and Stable Families	93.556	G-1617-11-5560		120,367
Adoption Assistance	93.659	G-1617-11-5560 G-1819-11-5786		249,435
Total Adoption Assistance				<u>81,268</u>
				330,703
Social Services Block Grant	93.667	G-1617-11-5559 G-1819-11-5785		468,759
Total Social Services Block Grant				<u>2,000</u>
				470,759
Chafee Foster Care Independence Program	93.674	G-1617-11-5560		6,245
Children's Health Insurance Program	93.767	G-1819-11-5785		14,129

MUSKINGUM COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2017  
(Continued)

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</b>				
<b><i>Passed through Ohio Department of Jobs and Family Services (Continued)</i></b>				
Medicaid Cluster:				
Medical Assistance Program	93.778	G-1617-11-5559		1,086,041
		G-1819-11-5785		403,248
		G-1617-11-5560		11,518
Total Medical Assistance Program				<u>1,500,807</u>
Total Medicaid Cluster				<u>1,500,807</u>
Total U.S. Department of Health and Human Services			<u>515,766</u>	<u>9,815,787</u>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>				
<b><i>Passed Through Ohio Emergency Management Agency</i></b>				
Emergency Management Performance Grants	97.042	EMC-2016-EP-00003-S01		48,573
		EMW-2017-EP-00006-S01		18,980
Total Emergency Management Performance Grants				<u>67,553</u>
Pre Disaster Mitigation Grant Program	97.047	FEMA-EMC 2016-PC-0001		9,376
Homeland Security Grant Program	97.067	EMW-2015-SS-00086		84,821
		EMW-2016-SS-00104-S01		46,072
Total Homeland Security Grant Program				<u>130,893</u>
Total U.S. Department of Homeland Security				<u>207,822</u>
<b>Total Expenditures of Federal Awards</b>			<b><u>\$515,766</u></b>	<b><u>\$14,440,831</u></b>

The accompanying notes are an integral part of this schedule.

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**MUSKINGUM COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
2 CFR § 200.510(b)(6)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Muskingum County, Ohio (the County), under programs of the federal government for the year ended December 31, 2017. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

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

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

**NOTE C - SUBRECIPIENTS**

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

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

**NOTE D - CHILD NUTRITION CLUSTER**

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

**NOTE E – FOOD DONATION PROGRAM**

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

**NOTE F - MATCHING REQUIREMENTS**

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

**MUSKINGUM COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
2 CFR 200.510(b)(6)  
FOR THE YEAR ENDED DECEMBER 31, 2017  
(Continued)**

**NOTE G – MEDICAID COST REPORT SETTLEMENTS**

During the calendar year, the County Board of Developmental Disabilities received notice of a liability owed to the Ohio Department of Developmental Disabilities for the Medical Assistance Program (CFDA #93.778) in the amounts of \$5,352 and \$7,307, respectively. The Cost Report Settlement liability was for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. This liability is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in the prior reporting periods and the liability was invoiced by the Ohio Department of Developmental Disabilities.



**MUSKINGUM COUNTY**  
**SCHEDULE OF FINDINGS**  
**2 CFR § 200.515**  
**DECEMBER 31, 2017**

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

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unmodified
<i>(d)(1)(ii)</i>	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material weaknesses in internal control reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unmodified
<i>(d)(1)(vi)</i>	Are there any reportable findings under 2 CFR § 200.516(a)?	No
<i>(d)(1)(vii)</i>	<b>Major Programs (list):</b> <ul style="list-style-type: none"> <li>• Community Development Block Grants – State's Program, CFDA No. 14.228</li> <li>• Highway Planning and Construction, CFDA No. 20.205</li> <li>• Temporary Assistance for Needy Families, CFDA No. 93.558</li> <li>• Child Support Enforcement, CFDA No. 93.563</li> </ul>	
<i>(d)(1)(viii)</i>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 750,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee under 2 CFR § 200.520?	No

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

None.

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

None.



**MUSKINGUM COUNTY AUDITOR**  
*Debra J. Nye*

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**2 CFR § 200.511(b)**  
**DECEMBER 31, 2017**

<b>Finding Number</b>	<b>Finding Summary</b>	<b>Status</b>	<b>Additional Information</b>
2016-001	The federal schedule presented for audit contained errors requiring significant audit adjustments to properly reflect federal expenditures.	Fully Corrected	

# Muskingum County, Ohio



## Comprehensive Annual Financial Report For the Year Ended December 31, 2017

From Cover:

The Muskingum County Courthouse was constructed on the site of the old courthouse and is located at Main and Fourth Streets. The current courthouse was dedicated on May 1, 1877. The courthouse was designed by Harry Edward Myer, architect, and T. B. Townsend, contractor. The Second Empire architecture style structure was built from limestone, brick, and slate which still stands a century later. Official County business is still being transacted in its offices after one hundred plus years.

References:

<http://www.muskingumcounty.org/pdfs/Muskingum%20County%20Courthouse%20History.pdf>

<http://www.ohiomemory.org/cdm/ref/collection/p267401coll32/id/6099>

*Muskingum County, Ohio*

**Comprehensive Annual  
Financial Report**

**For the Year Ended December 31, 2017**

*Debra J. Nye*

**Muskingum County Auditor**

Prepared by the Muskingum County Auditor's Office



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

**Administrative Assistant**

**Tina Huebner**

**Real Property Division**

**Anna Clark, Real Estate Office Manager**

Beth Iden                      Jodi Wilson  
Paula Huffman                Katie Settles  
Jennifer Bell

**Appraisal Division**

**Todd Hixson                      Steve Neilley**  
**Brent Huffman**

**Geographic Information System**

**Brett Stottsberry                Andrew Roberts**  
**Holly Morrison**

**Fiscal Service Division**

**Michael P. Babcock, Chief Administrator**

Jennifer Wilson                Kelley Ewart  
Sheila Mills                    Kim Melvin  
Brenda Ellis

**Inspector of Weights and Measures**

**Don Lang**

# INTRODUCTORY SECTION

**Muskingum County, Ohio**  
**Comprehensive Annual Financial Report**  
**For the Year Ended December 31, 2017**  
**Table of Contents**

	<u>Page</u>
<b>I. <u>Introductory Section</u></b>	
Table of Contents .....	i
Transmittal Letter .....	vi
GFOA Certificate of Achievement.....	xiv
Elected Officials .....	xv
Organizational Chart .....	xvi
 <b>II. <u>Financial Section</u></b>	
Independent Auditor’s Report .....	1
Management’s Discussion and Analysis .....	4
Basic Financial Statements	
Government - Wide Financial Statements:	
Statement of Net Position .....	17
Statement of Activities.....	18
Fund Financial Statements:	
Balance Sheet - Governmental Funds .....	20
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities .....	22
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds .....	24
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	26
Statements of Revenues, Expenditures, and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual	
General Fund.....	27
Public Assistance Fund .....	28
Starlight School Levy Fund .....	29
Children Services Levy Fund.....	30
Statement of Fund Net Position - Proprietary Funds .....	31
Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds.....	32
Statement of Cash Flows - Proprietary Funds.....	33
Statement of Fiduciary Assets and Liabilities - Agency Funds.....	35
Notes to the Basic Financial Statements.....	36

(continued)



**Muskingum County, Ohio**  
**Comprehensive Annual Financial Report**  
**For the Year Ended December 31, 2017**  
**Table of Contents (Continued)**

	<u>Page</u>
Required Supplementary Information:	
Schedule of the County's Proportionate Share of the Net Pension Liability:	
Ohio Public Employees Retirement System - Traditional Plan - Last Four Years .....	110
State Teachers Retirement System of Ohio - Last Five Fiscal Years .....	111
Schedule of County Contributions:	
Ohio Public Employees Retirement System - Traditional Plan - Last Five Years.....	112
State Teachers Retirement System of Ohio - Last Ten Years.....	114
Notes to the Required Supplementary Information .....	116
Combining Statements and Individual Fund Schedules:	
General Fund:	
Fund Description.....	119
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual .....	120
Combining Statements - Nonmajor Governmental Funds:	
Fund Descriptions .....	128
Combining Balance Sheet - Nonmajor Governmental Funds .....	129
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds .....	130
Special Revenue Funds:	
Fund Descriptions .....	131
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 .....	134
Starlight School Levy Fund .....	135
Children Services Levy Fund.....	136
Nonmajor Special Revenue Funds:	
Combining Balance Sheet - Nonmajor Special Revenue Funds .....	137
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Special Revenue Funds .....	144

(continued)

**Muskingum County, Ohio**  
**Comprehensive Annual Financial Report**  
**For the Year Ended December 31, 2017**  
**Table of Contents (Continued)**

	<u>Page</u>
Schedules of Revenues, Expenditures, and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual - Individual Nonmajor Special Revenue Funds:	
Dog and Kennel Fund .....	152
Child Support Enforcement Agency Fund .....	153
Childrens' Services Trust Fund.....	154
Real Estate Assessment Fund .....	155
Redevelopment Tax Equivalent Fund .....	156
Miscellaneous Federal Grants Fund.....	157
Access Visitation Grant Fund .....	158
Delinquent Real Estate Tax and Assessment Collection Fund.....	159
Homeland Security Fund.....	160
Juvenile IV-E Reimbursement Fund .....	161
Tuberculosis Clinic Fund .....	162
Block Grants Fund .....	163
County Courts Fund.....	164
Community Correction Fund .....	165
Home Detention (Electronic Monitor) Fund .....	166
Marriage License Fund .....	167
Political Subdivision Housing Fund.....	168
Indigent Drivers Alcohol Treatment Fund .....	169
Enforcement and Education Fund .....	170
Law Enforcement Fund.....	171
Legal Aid Society Fund .....	172
Senior Citizens Levy Fund.....	173
Felony Delinquent Care and Custody Fund .....	174
Drug Law Enforcement Fund.....	175
Indigent Guardianship Fund.....	176
Victim of Criminals Fund .....	177
Sheriff Commissary Fund .....	178
Children Services Christmas Fund.....	179
Mental Health Levy Fund .....	180
Sheriff Levy Fund .....	181
Motor Vehicle and Gasoline Tax Fund .....	182
Law Library Resources Fund .....	183
Juvenile Detention Fund .....	184
Concealed Weapon Fund .....	185
Wireless 911 Fund .....	186
Ohio Peace Officer Training Academy (OPOTA-CPT) Fund.....	187
Brandywine Loop Extension Fund.....	188
Debt Service Funds:	
Fund Descriptions .....	189
Nonmajor Debt Service Funds:	
Combining Balance Sheet - Nonmajor Debt Service Funds .....	190
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Debt Service Funds .....	191

(continued)

**Muskingum County, Ohio**  
**Comprehensive Annual Financial Report**  
**For the Year Ended December 31, 2017**  
**Table of Contents (Continued)**

	<u>Page</u>
Schedules of Revenues, Expenditures, and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual - Individual Nonmajor Debt Service Funds:	
Debt Service Fund.....	192
Special Assessment Debt Service Fund .....	193
Capital Projects Funds:	
Fund Descriptions .....	194
Nonmajor Capital Projects Funds:	
Combining Balance Sheet - Nonmajor Capital Projects Funds.....	195
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Capital Projects Funds.....	196
Schedules of Revenues, Expenditures, and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual - Individual Nonmajor Capital Projects Funds:	
Issue II Fund .....	197
Highway Fund.....	198
Senior Building Renovations Fund.....	199
Kennel Building Fund .....	200
Starlight Permanent Improvements Fund.....	201
Enterprise Funds:	
Fund Descriptions .....	202
Schedules of Revenues, Expenses, and Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual - Individual Enterprise Funds:	
Sewer Fund .....	203
Water Fund.....	204
Internal Service Funds:	
Fund Descriptions .....	205
Combining Statement of Fund Net Position - Internal Service Funds .....	206
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position - Internal Service Funds .....	207
Combining Statement of Cash Flows - Internal Service Funds .....	208
Schedules of Revenues, Expenses, and Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual - Individual Internal Service Funds:	
Self-Insurance Health Fund.....	209
Self-Insurance Workers' Compensation Fund .....	210

(continued)

**Muskingum County, Ohio**  
**Comprehensive Annual Financial Report**  
**For the Year Ended December 31, 2017**  
**Table of Contents (Continued)**

	<u>Page</u>
Agency Funds:	
Fund Descriptions .....	211
Combining Statement of Changes in Assets and Liabilities - All Agency Funds .....	212

**III. Statistical Section**

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 Ten 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 - 2017 and 2008.....	S-32
Principal Taxpayers, General Business Tangible Personal Property Tax - 2008 .....	S-33
Principal Taxpayers, Public Utilities Tangible Personal Property Tax - 2017 and 2008 .....	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 - 2017 and 2008 .....	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



Muskingum County, Ohio  
401 Main Street  
Zanesville, OH 43701

740-455-7109 (County Auditor)

June 28, 2018

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

We are pleased to issue the Comprehensive Annual Financial Report (CAFR) of Muskingum County, Ohio for the year ended December 31, 2017. 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-eighth consecutive Comprehensive Annual Financial Report issued by the Auditor's office.

### **Legal Requirements**

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

### **Assumption of Responsibility**

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

### **Internal Controls**

In developing the County's accounting system, consideration was given to the adequacy of internal accounting controls. Such controls are designed to provide reasonable, but not absolute, assurance regarding both the safeguarding of assets against loss and misuse, and assurance regarding the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance is based on the assumption that the cost of internal controls should not exceed the benefits expected to be derived from their implementation.

## **Fund Accounting**

The County utilizes a fully automated accounting system as well as automated systems for control of capital assets and payroll. These systems, coupled with the manual auditing of each voucher prior to payment by the accounting department of the Auditor's Office, ensure that the financial information generated is both accurate and reliable. The County's accounting system is organized on a "fund" basis. Each fund is a distinct self-balancing set of accounts. The basis of accounting and the various funds utilized by the County are fully described in Note 2 to the Basic Financial Statements.

As a recipient of federal funds, the County has a responsibility to see that adequate internal control is in place to ensure compliance with applicable laws and regulations related to those programs. The County's day-to-day accounting and budgetary records are maintained on a basis other than one that is in compliance with generally accepted accounting principles (GAAP).

## **Independent Audit**

In compliance with State statute, the basic financial statements have been audited by the Ohio Auditor of State's Office. The independent auditor concluded that Muskingum County's financial statements for the year ended December 31, 2017, are fairly presented in conformity with generally accepted accounting principles. The independent auditor's report is presented as the first component of the financial section of this report. In addition, the County coordinates the requirement for the "Single Audit" of all its federal funds received in conjunction with the Auditor of State.

## **Management's Discussion and Analysis**

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

## **PROFILE OF THE GOVERNMENT**

### **Basic Information**

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

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

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

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

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

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

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

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

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

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

Muskingum County employed 821 people at the close of 2017, which provided its citizens with a wide range of services that include human and social services, health and community assistance related services, civil and criminal justice system services, road and bridge maintenance, water and sewer utility services, and other general and administrative support services.

## **Budgetary Controls**

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

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

## **ASSESSING ECONOMIC CONDITION**

### **Local Economy**

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

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

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

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



Muskingum County saw new business developments and expansions in 2017. 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.

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

The community's newest development site is Eastpointe Business Park. Currently, the Park has approximately a 60 acre development area that can accommodate industrial and distribution projects that have large acreage requirements. Eastpointe is home to Dollar General's distribution center, the Bimbo Bakery Company's (formerly New Bakery) manufacturing facility, the Bilco Company, a plastics blow molding facility, an Avon Products Distribution Center, and Halliburton Energy Services. In 2017, Hissong Kenworth began operating as TRP Zanesville in the Park. Companies that choose Eastpointe have access to a rail transfer facility served by Ohio Central Rail Transportation. The park saw an increase of over 500 new jobs in 2017. Eastpointe offers companies flexible lot sizes and plenty of room to grow.

The Airport Distribution Park offers unmatched access to ground and air transportation. The Park is located adjacent to Zanesville Municipal Airport. For ground transportation, the Park is located just one mile from Interstate 70 interchange with access provided by a state route. In 2017, the Port Authority received a \$158,000 grant from the Appalachian Regional Commission (ARC) to assist with resurfacing 1.3 miles of roadway throughout the Airport Business Park. This critical infrastructure improvement was completed with support from the Muskingum County Commissioners and the Muskingum County Engineer offices. Airpark Drive is the main artery into the park and traffic has increased to over 50 trucks per day, in addition to the more than 1,000 employees working in the park. The newly paved road creates a safe route for all who drive into the park on a daily basis. Manufacturing, assembly, and distribution companies have found the Airport Distribution Park ideal. Current Park tenants include 5B's, Bimbo Bakery Company (formerly New Bakery), Plaskolite, New Wayne Manufacturing, SEOIL USA, Bob Summerall Tire/Bank-Ag, and White Castle Systems. Additionally, the Port Authority has a 30.18 shovel ready site available in the Park; it is the largest shovel ready site along the I-70 corridor between Pittsburgh, PA and Columbus, OH.

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

The East Central Ohio Business Park (ECO Park), which is relatively new, has seen some continued investment. Currently the Park is home to Fanatics Fulfillment Center, The Ridge Corporation, Kendrick Construction, and Malouf Mattress and Bedding Distribution Center. Malouf is new to the ECO Park and plans to invest in new equipment, as well as real property upgrades. The overall investment is yet to be determined.

Outside of the business parks, Peterbilt opened a location at 2525 All American Way. They will occupy 18,000 square feet of the building for maintenance and repair, and utilize the parking lot as a showcase for new trucks.

DOT Foods has established a hub for transportation of goods from the Mid-West to the East Coast just east of Zanesville. Even though the current investment and job creation is in the early stages, this development has a great deal of future potential.

Store It LLC was granted an Enterprise Zone agreement in 2017 on their \$6,000,000 investment on the Mattingly Foods facility located at 302 State Street.

Tax incentives are available for eligible projects through the Ohio Enterprise Zone Program at all three Industrial Parks located in Muskingum County.

The year of 2017 was another challenging year for maintaining and improving Muskingum County's highway system. Although revenues have remained stagnant for the past decade, we have continued to seek assistance from federal and state grant opportunities in order to adequately maintain our highway system. The County has secured more than \$30 million in funds since 2007 for numerous road and bridge improvements and has acquired in excess of \$28 million in grants for the next five years.

Slightly more than 13 miles of county roadways were resurfaced in 2017 for a total cost of \$936,452. Roads resurfaced included Arch Hill Road, Bald Hill Road, Boggs Road, Fultonrose Road, Lambert Road, and North Dietz Road. The Ohio Public Works Commission partially funded these improvements with financial assistance. Eight bridges were replaced in 2017 on Slack Road, Back Run Road, Mollies Rock Road, Southern Road, Blue Rock Road, Clay Pike, and two on Cannelville Road for a total cost of \$2,560,699.

Two of the structures on Clay Pike and Blue Rock Road were funded through the Ohio Bridge Partnership Program and constructed at no cost to the county. Two additional structures, both on Cannelville Road, were funded in part through federal funds, while three of the remaining bridges on Back Run Road, Mollies Rock Road, and Southern Road received assistance through the Ohio Public Works Commission; Slack Road was financed with approximately \$500,000 in local funds.

Muskingum County continues to expand the area of the County within which public water is provided and has worked diligently to expand the production capacity of the County's water system. During 2017, Muskingum County completed the connection of the water systems on the west side of the Muskingum River to the production capacity of the County Water Treatment Plant on the east side of the river. This connection allowed Muskingum County to supply water to all of the customers without purchasing water from a more expensive outside source. The County also completed a project to serve the residents in the Ruraldale area, this extension provided water to approximately 25 homes in a rural area of southeastern Muskingum County. The County also began construction on a large water project to serve the residents along County Road 6, Route 555, Cannelville Road, and various other arterial roads with public water. This project will provide water to a large portion of Brush Creek Township and has been made possible by the acquisition of grant funds from multiple agencies, including Army Corp of Engineers, Appalachian Regional Commission, Community Development Block Grant, and a Water Supply Revolving Loan Account (WSRLA) grant/loan combination. Construction of the project was started in the fall of 2017 and will be completed in 2018.

Public water was also extended to the residents along West Crest Road in Salt Creek Township through the efforts of the Muskingum County Water Department employees. This project was a result of the requests for water from the local residents which submitted a petition for public water.

Muskingum County continues to make significant improvements to the sanitary sewer system. In 2017, construction of Route 719 - South Avenue sewer lift station improvements were started for this two part project that will significantly increase the capacity of the sewer system serving southern Muskingum County. The new lift station and force main will increase the capacity to approximately 2,500 gallons per minute which is double the current capacity. The project began in 2017 and is anticipated to be complete in 2018.

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

The total labor force in Muskingum County was an annual average of 37,529 during 2017, decreasing by 1,528 from the 2016 annual average. At 5.5 percent, the 2017 unemployment rate for the County was higher than the State of Ohio at 4.5 percent, and also higher than the national rate of 4.1 percent. The 2017 unemployment rate for the County decreased by .3 percent from 2016. Page S-49 in the Statistical Section of this report reflects the unemployment rates of Muskingum County over the past 10 years.

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

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

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

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

## **Major Initiatives**

Muskingum County is currently entering the planning stages and anticipates beginning construction in 2018 related to four separate water projects. These include Roseville-Leffler-Baughman Run Road Water Main Extension, North Moose Eye-Maple Brook Road Water Main Extension, Southern-Sundale Road Water Main Extension, and Arch Hill Road Water Main Extension. Each of these projects has been awarded funding through the Water Supply Revolving Loan Account program. The County has also applied for Appalachian Regional Commission funding concerning the Moose Eye-Maple Brook Road project. In addition, completion of several water projects currently in progress is anticipated during 2018 including Barkers Run Water Main Extension and the Rix Mills-Pleasant Hill Road Water Main Extension and Water Tank project.

The County is preparing to commence work on the Pembroke Avenue Sanitary Sewer Force Main which will complete a new force main between the South Avenue Lift Station and the City of Zanesville sewage treatment plant. This project will be funded through a loan from the Ohio Water Development Authority. The County is also planning an upgrade to the Weber Sanitary Sewer Lift Station. This station serves the eastern portion of the County's sewer system and will be funded through a combination of local funds and Ohio Water Development Authority loans.

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

## **AWARDS AND ACKNOWLEDGMENTS**

### **Awards**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Muskingum County for its comprehensive annual financial report for the fiscal year ended December 31, 2016. This was the twenty-sixth consecutive year that the County has achieved this prestigious award.

In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

### **Acknowledgments**

The publication of this CAFR, which includes the reporting model as promulgated by GASB Statement No. 34, represents an important achievement in the ability of Muskingum County to provide significantly enhanced financial information and accountability to the citizens of Muskingum County, its elected officials, County management, and investors. This report continues the aggressive program of the County Auditor's office to improve the County's overall financial accounting, management, and reporting capabilities. The preparation and publication of this report would not have been possible without the cooperation of each elected official, department head, and a number of County employees. We are grateful for their assistance and cooperation.

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

Respectfully submitted,



Debra J. Nye  
Muskingum County Auditor



Government Finance Officers Association

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

Presented to

**Muskingum County  
Ohio**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2016**

*Christopher P. Morill*

Executive Director/CEO

# ***Muskingum County, Ohio***

## ***Elected Officials***

***December 31, 2017***

### ***Board of Commissioners***

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

### ***County Auditor***

Debra J. Nye

### ***County Treasurer***

Christina E. Hamill

### ***County Recorder***

Cynthia R. Rodgers

### ***County Engineer***

Douglas R. Davis

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

Mark C. Fleegle  
Kelly J. Cottrill

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

Jeffrey A. Hooper

### ***County Court***

D. Scott Rankin  
Jay F. Vinsel

### ***Clerk of Courts***

Todd A. Bickle

### ***County Coroner***

Dr. Charles M. Feicht

### ***Prosecutor***

D. Michael Haddox

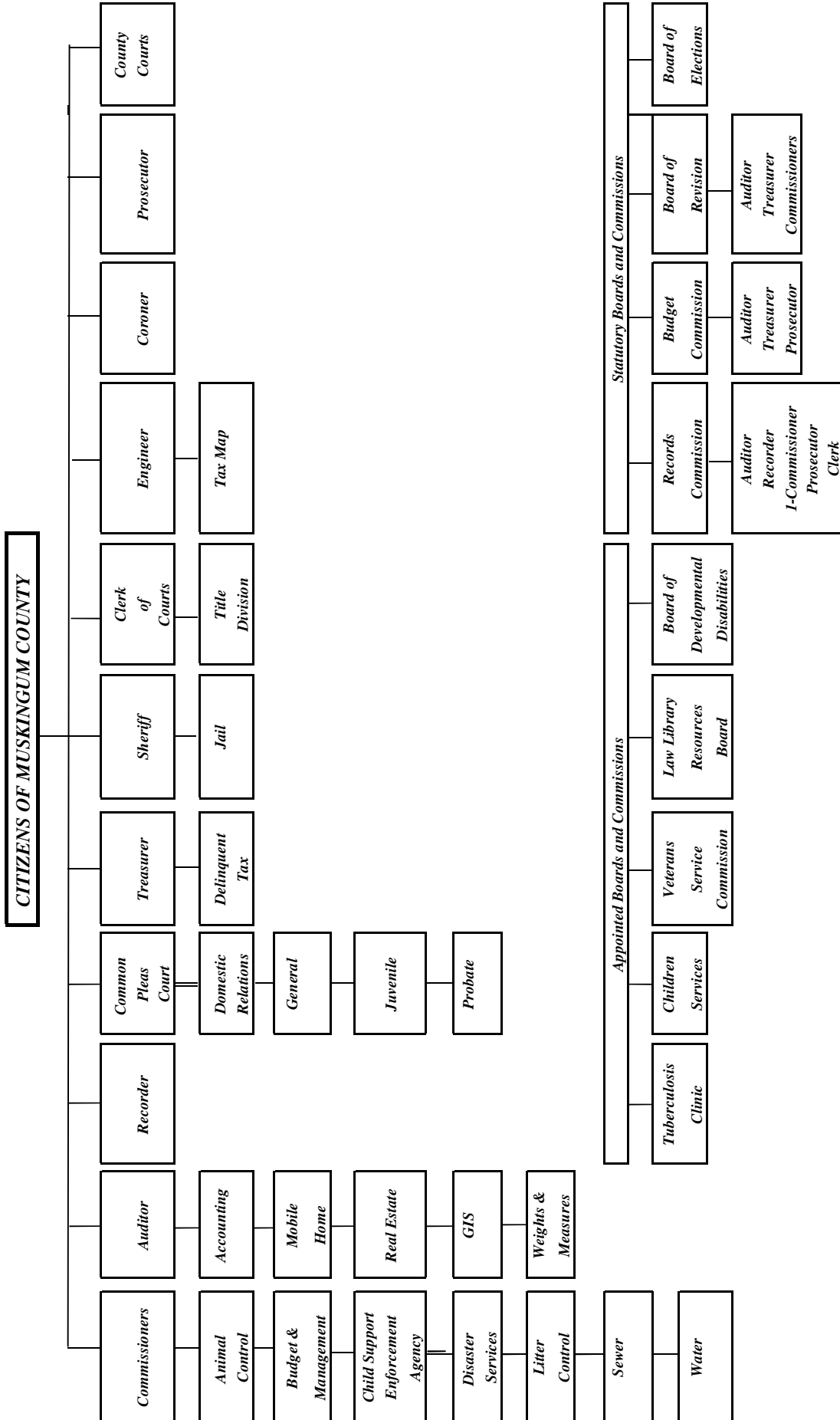
### ***County Sheriff***

Matthew J. Lutz

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

Eric D. Martin

# ORGANIZATION OF MUSKINGUM COUNTY



# FINANCIAL SECTION





# 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, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the Table of Contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

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

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

**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Muskingum County, Ohio, as of December 31, 2017, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Public Assistance, Starlight School Levy and Children Services Levy Funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

**Emphasis of Matter**

As discussed in Note 3 to the financial statements, during 2017, the Muskingum Starlight Industries, Inc. is no longer being presented as a component unit of the County. We did not modify our opinion regarding this matter.

**Other Matters**

*Required Supplementary Information*

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

*Supplementary and Other Information*

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

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

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected this information to the auditing procedures 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 28, 2018, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

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

June 28, 2018

## Muskingum County, Ohio

### Management's Discussion and Analysis For the Year Ended December 31, 2017 Unaudited

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Management's Discussion and Analysis (MD&A) provides the reader with a narrative overview and analysis of the County of Muskingum, Ohio's (the County) financial activities for the year ended December 31, 2017. 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 2017 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, 2017, by \$195,940,558 (net position). Of this amount, (\$16,534) represents unrestricted net position, that when positive, may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net position decreased by \$834,647 from the total net position at the beginning of the year 2017.
- At the end of the current year, the County reported unrestricted net position for governmental activities in the amount of (\$4,507,406).
- At the end of the current year, the County's governmental funds reported a combined ending fund balance in the amount of \$60,130,042, an increase of \$426,815 from the prior year. Of this amount, \$1,584,623 is nonspendable, \$39,379,496 is restricted, \$197,590 is committed, \$7,712,591 is assigned, and \$11,255,742 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 \$11,761,596, which represents 41 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, 2017 Unaudited

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#### **Government-Wide Financial Statements**

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

#### *Statement of Net Position*

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 2017?" 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 and the Muskingum County Land Reutilization Corporation. These component units are described in the notes to the basic financial statements. The component units are separate and may buy, sell, lease, and mortgage property in their own names and can sue or be sued in their own names.

## Muskingum County, Ohio

### Management's Discussion and Analysis For the Year Ended December 31, 2017 Unaudited

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#### *Fund Financial Statements*

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

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

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

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

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

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

**Muskingum County, Ohio**

**Management's Discussion and Analysis  
For the Year Ended December 31, 2017  
Unaudited**

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

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

**Government-Wide Financial Analysis**

Table 1 provides a comparison of the County's net position at December 31, 2017 compared to 2016:

Table 1  
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
<b>Assets</b>						
Current and Other Assets	\$93,602,103	\$94,771,265	\$5,853,405	\$4,884,682	\$99,455,508	\$99,655,947
Capital Assets, Net	106,501,932	103,113,345	78,564,756	77,552,215	185,066,688	180,665,560
<i>Total Assets</i>	<u>200,104,035</u>	<u>197,884,610</u>	<u>84,418,161</u>	<u>82,436,897</u>	<u>284,522,196</u>	<u>280,321,507</u>
<b>Deferred Outflows of Resources</b>						
Deferred Charge on						
Refunding	228,730	254,952	503,266	563,786	731,996	818,738
Pension	19,782,355	14,973,056	597,347	452,630	20,379,702	15,425,686
<i>Total Deferred Outflows</i>	<u>20,011,085</u>	<u>15,228,008</u>	<u>1,100,613</u>	<u>1,016,416</u>	<u>21,111,698</u>	<u>16,244,424</u>
<b>Liabilities</b>						
Current and Other						
Liabilities	4,102,670	4,031,295	1,251,082	582,130	5,353,752	4,613,425
Long-Term Liabilities:						
Due Within One Year	3,763,475	3,927,782	1,836,844	1,745,759	5,600,319	5,673,541
Due in More than One Year:						
Net Pension Liability	51,725,469	40,962,822	1,555,130	1,205,066	53,280,599	42,167,888
Other Amounts	8,387,395	9,393,327	24,480,932	25,648,652	32,868,327	35,041,979
<i>Total Liabilities</i>	<u>67,979,009</u>	<u>58,315,226</u>	<u>29,123,988</u>	<u>29,181,607</u>	<u>97,102,997</u>	<u>87,496,833</u>
<b>Deferred Inflows of Resources</b>						
Property Taxes/Payments						
in Lieu of Taxes	11,736,506	11,265,445	0	0	11,736,506	11,265,445
Pensions	834,464	1,003,552	19,369	24,896	853,833	1,028,448
<i>Total Deferred Inflows</i>	<u>12,570,970</u>	<u>12,268,997</u>	<u>19,369</u>	<u>24,896</u>	<u>12,590,339</u>	<u>12,293,893</u>
<b>Net Position</b>						
Net Investment in Capital						
Assets	99,035,472	94,595,155	51,884,545	50,622,266	150,920,017	145,217,421
Restricted	45,037,075	49,606,155	0	0	45,037,075	49,606,155
Unrestricted (Deficit)	(4,507,406)	(1,672,915)	4,490,872	3,624,544	(16,534)	1,951,629
<i>Total Net Position</i>	<u>\$139,565,141</u>	<u>\$142,528,395</u>	<u>\$56,375,417</u>	<u>\$54,246,810</u>	<u>\$195,940,558</u>	<u>\$196,775,205</u>

## Muskingum County, Ohio

### Management's Discussion and Analysis For the Year Ended December 31, 2017 Unaudited

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The net pension liability (NPL) is one of the largest liabilities reported by the County at December 31, 2017 and is reported pursuant to GASB Statement 68, "Accounting and Financial Reporting for Pensions - an Amendment of GASB Statement 27". For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and the net pension liability to the reported net position and subtracting deferred outflows related to pension.

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

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

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

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

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



## Muskingum County, Ohio

### Management's Discussion and Analysis For the Year Ended December 31, 2017 Unaudited

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

As noted earlier, the County's net position, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$195,940,558 (\$139,565,141 in governmental activities and \$56,375,417 in business-type activities) as of December 31, 2017.

By far, the largest portion of the County's net position (77 percent) is reflected in net investment in capital assets (e.g., land, land improvements, construction in progress, buildings, machinery, equipment, furniture and fixtures, vehicles, and infrastructure), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities. This category of net position increased by \$5,702,596 with the largest change shown in governmental activities.

An additional portion of the County's net position, \$45,037,075, or 23 percent, represents resources that are subject to restrictions on how they can be used. This category of net position decreased by \$4,569,080.

The remaining balance of unrestricted net position is (\$16,534). In cases where this number is positive, as in the prior year, this amount can be used to meet the County's ongoing obligations to citizens and creditors. Unrestricted net position decreased from the prior year in the amount of \$1,968,163.

The County's total net position decreased by \$834,647, (a decrease \$2,963,254 for governmental activities and an increase of \$2,128,607 for business-type activities).

Capital assets increased in the amount of \$4,401,128 due to the current year capital asset additions exceeding depreciation in the current period. The County acquired and renovated a building to house the Board of Elections and continues to participate in the Ohio Bridge Partnership Program providing assistance for replacement of bridges. The County continues its goal of extending sewer and water infrastructure to more areas resulting in increases in business-type construction in progress.

Governmental long-term liabilities, excluding the pension liability, decreased by \$1,170,239. Business-type long-term liabilities, excluding the pension liability, decreased by \$1,076,635. Although the County reflects the issuance of capital leases, OWDA loans, and OPWC loans, the decreases in these liabilities were offset by these issuances as the County continues to pay off outstanding debt.

The significant increase in deferred outflows of resources in 2017 was due to the change in assumptions used in the latest actuarial valuation related to the County's net pension liability for OPERS and STRS.

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

**Muskingum County, Ohio**

**Management's Discussion and Analysis  
For the Year Ended December 31, 2017  
Unaudited**

Table 2 shows the changes in net position for 2017, compared to the changes in net position for 2016.

Table 2  
Change in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
<b>Revenues:</b>						
<b>Program Revenues</b>						
Charges for Services	\$11,467,412	\$11,164,528	\$8,610,740	\$8,361,346	\$20,078,152	\$19,525,874
Operating Grants, Contributions, and Interest	22,478,521	25,050,418	0	0	22,478,521	25,050,418
Capital Grants and Contributions	4,746,648	5,053,898	1,594,642	678,853	6,341,290	5,732,751
<b>Total Program Revenues</b>	<b>38,692,581</b>	<b>41,268,844</b>	<b>10,205,382</b>	<b>9,040,199</b>	<b>48,897,963</b>	<b>50,309,043</b>
<b>General Revenues</b>						
Property Taxes	12,217,421	12,749,831	0	0	12,217,421	12,749,831
Permissive Sales Taxes	19,873,703	19,931,454	0	0	19,873,703	19,931,454
Intergovernmental	3,946,037	2,639,490	0	0	3,946,037	2,639,490
Investment Earnings	945,061	523,870	0	0	945,061	523,870
Payments in Lieu of Taxes	335,225	317,436	0	0	335,225	317,436
Miscellaneous	418,704	555,992	60,616	61,140	479,320	617,132
<b>Total General Revenues</b>	<b>37,736,151</b>	<b>36,718,073</b>	<b>60,616</b>	<b>61,140</b>	<b>37,796,767</b>	<b>36,779,213</b>
<b>Total Revenues</b>	<b>76,428,732</b>	<b>77,986,917</b>	<b>10,265,998</b>	<b>9,101,339</b>	<b>86,694,730</b>	<b>87,088,256</b>
<b>Program Expenses</b>						
<b>General Government:</b>						
Legislative and Executive	11,392,209	13,061,992	0	0	11,392,209	13,061,992
Judicial	8,513,426	7,412,551	0	0	8,513,426	7,412,551
Public Safety	15,245,204	13,427,725	0	0	15,245,204	13,427,725
Public Works	9,464,137	8,784,186	0	0	9,464,137	8,784,186
Health	2,742,757	2,697,478	0	0	2,742,757	2,697,478
Human Services	31,786,315	29,447,772	0	0	31,786,315	29,447,772
Interest and Fiscal Charges	235,152	253,425	0	0	235,152	253,425
Sewer	0	0	4,490,948	4,213,235	4,490,948	4,213,235
Water	0	0	3,659,229	3,785,011	3,659,229	3,785,011
<b>Total Expenses</b>	<b>79,379,200</b>	<b>75,085,129</b>	<b>8,150,177</b>	<b>7,998,246</b>	<b>87,529,377</b>	<b>83,083,375</b>
Increase before transfers	(2,950,468)	2,901,788	2,115,821	1,103,093	(834,647)	4,004,881
Transfers	(12,786)	16,674	12,786	(16,674)	0	0
<b>Change in Net Position</b>	<b>(2,963,254)</b>	<b>2,918,462</b>	<b>2,128,607</b>	<b>1,086,419</b>	<b>(834,647)</b>	<b>4,004,881</b>
<b>Net Position Beginning of Year</b>	<b>142,528,395</b>	<b>139,609,933</b>	<b>54,246,810</b>	<b>53,160,391</b>	<b>196,775,205</b>	<b>192,770,324</b>
<b>Net Position End of Year</b>	<b>\$139,565,141</b>	<b>\$142,528,395</b>	<b>\$56,375,417</b>	<b>\$54,246,810</b>	<b>\$195,940,558</b>	<b>\$196,775,205</b>

**Governmental Activities**

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

## Muskingum County, Ohio

### Management's Discussion and Analysis For the Year Ended December 31, 2017 Unaudited

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The County's direct charges to users of governmental services made up \$11,467,412 or 15 percent of total governmental revenues and remained relatively constant increasing less than 3 percent from 2016. 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 \$22,478,521 or 29 percent of total revenues for governmental activities. This program revenue decreased approximately 10 percent. Capital grants and contributions decreased 6 percent. The County continues its participation in federal and state grant programs. However, the number and amounts of grants and approved projects were down slightly from 2016. The major recipients of operating and capital grant revenue were the human services and public works programs. Permissive sales tax revenues accounted for \$19,873,703 or 26 percent of total governmental revenues and remained consistent with the prior year. Another major component of general governmental revenues is property tax revenues, which accounted for \$12,217,421 or 16 percent of total governmental revenues. Property tax revenues decreased from the prior year in the amount of \$532,410 as a result of lower tax millage being assessed in 2017 relating to the Starlight School operations.

Total governmental activity program expense increased by \$4,294,071. The County's human services programs accounted for \$31,786,315, or 40 percent of total expenses for governmental activities. Other major program expenses for governmental activities include legislative and executive programs, which accounted for \$11,392,209, or 14 percent of total expenses, public safety programs, which accounted for \$15,245,204 or 19 percent of total expenses, and public works programs, which accounted for \$9,464,137 or 12 percent of total expenses. The decrease in the legislative and executive program expense of \$1,669,783 resulted partially from the loss on disposal of a building and infrastructure replacement of assets which were not fully depreciated. Changes in PERS assumptions used in the latest actuarial valuation accounted for increased pension costs for all programs.

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

The net position for business-type activities increased \$2,128,607 during 2017. Charges for services were the largest program revenue, accounting for \$8,610,740 or 84 percent of total business-type revenues. The increase in capital grants and contributions in the amount of \$915,789 was largely due to an increase in the amounts of grants received relating to sewer and water improvement projects. Charges for services also experienced a modest increase from 2016. Business-type expenses remained relatively consistent with the prior year.

Table 3, for governmental activities, indicates the total cost of services and the net cost of services for 2017 as compared to 2016. The Statement of Activities reflects the cost of program services and the charges for services, grants, contributions, and interest offsetting those services. The net cost of services identifies the cost of those services supported by tax revenues, unrestricted intergovernmental revenues, and unrestricted interest earnings.

**Muskingum County, Ohio**

**Management's Discussion and Analysis  
For the Year Ended December 31, 2017  
Unaudited**

Table 3  
Governmental Activities

	Total Cost of Services	Net Cost of Services	Total Cost of Services	Net Cost of Services
	2017	2017	2016	2016
General Government				
Legislative and Executive	\$11,392,209	\$7,170,063	\$13,061,992	\$8,751,982
Judicial	8,513,426	6,840,856	7,412,551	5,735,651
Public Safety	15,245,204	11,539,712	13,427,725	9,878,543
Public Works	9,464,137	(1,079,744)	8,784,186	(2,884,564)
Health	2,742,757	2,018,160	2,697,478	2,039,034
Human Services	31,786,315	13,962,420	29,447,772	10,042,214
Interest and Fiscal Charges	235,152	235,152	253,425	253,425
Total Expenses	<u>\$79,379,200</u>	<u>\$40,686,619</u>	<u>\$75,085,129</u>	<u>\$33,816,285</u>

Charges for services, operating and capital grants, contributions, and interest in the amount of \$38,692,581 or 49 percent of the total costs of services, were received and used to fund the governmental activities expenses of the County. The remaining \$40,686,619 in governmental expenses were funded primarily by property and permissive sales taxes, non-restricted intergovernmental revenues, interest, and miscellaneous revenues. The \$13,962,420 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 2017. As such, the taxpayers have approved property tax levies for the Starlight School and Children Services programs. During 2017, public safety net cost of services of \$11,539,712 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 \$7,170,063 in the legislative and executive and \$6,840,856 in the judicial programs represent activities related to the governing body as well as activities that directly support other County programs that serve the County's residents. As a result, these programs rely on the general revenues of the County to support their activities.

**Financial Analysis of County Funds**

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

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

## Muskingum County, Ohio

### Management's Discussion and Analysis For the Year Ended December 31, 2017 Unaudited

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As of December 31, 2017, the County's governmental funds reported a combined ending fund balance of \$60,130,042, an increase of \$426,815 in comparison with the prior year. Of that total ending fund balance, \$1,584,623 is nonspendable, \$39,379,496 is restricted, \$197,590 is committed, \$7,712,591 is assigned, and \$11,255,742 is unassigned, as defined in GASB Statement No. 54. Of the amount restricted, \$2,486,550 is restricted for court corrections, \$1,197,232 is restricted for roads and bridges, \$3,619 is restricted for court guardianship, \$837,586 is restricted for public assistance, human services, and senior citizens, \$1,207,246 is restricted for sheriff and jail safety purposes, \$22,719,329 is restricted for developmental disabilities, \$48,664 is restricted for mental health, \$1,451,471 is restricted for tuberculosis treatment, \$4,785,170 is restricted for children services, \$531,147 is restricted for debt service, \$704,214 is restricted for capital outlay, \$2,628,200 is restricted for real estate assessment and delinquent tax collection, and \$779,068 is restricted for other purposes.

The General Fund is the primary operating fund of the County. At the end of 2017, unassigned fund balance was \$11,761,596 while total fund balance was \$20,272,172. 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 41 percent of total General Fund expenditures, while total fund balance represents 71 percent of that same amount. The fund balance increased from 2016 by \$3,797,239. The General Fund experienced increases in property taxes, charges for services, intergovernmental, and interest revenues. General Fund expenditures reflect an increase in the amount of \$1,039,568. However, expenditures remained significantly below revenues by \$6,693,977.

At the end of 2017, the Public Assistance Special Revenue Fund had a fund balance in the amount of \$268,960, in comparison to a fund balance of \$93,430 at the end of 2016. The overall increase in the fund balance is due to an increase in charges for services and intergovernmental revenue received.

The fund balance of the Starlight School Levy Special Revenue Fund at December 31, 2017 was \$22,820,957, a decrease of \$2,665,700. This decrease, which reduced the substantial ending fund balance, is the result of the County Budget Commission reducing the tax levy for the support of the developmentally disabled in the County. Even with this reduction in revenue, this fund reflected an ending fund balance which represents 38 percent of the total governmental funds combined.

The fund balance of the Children Services Levy Special Revenue Fund at December 31, 2017 was \$4,714,538, a decrease of \$724,942 from 2016. Intergovernmental revenues reflect a decrease from the prior year and the County was not able to reduce expenditures against this decline. The decrease in revenues contributed to the decrease in cash and cash equivalents for the third consecutive year in a row.

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

As of December 31, 2017, net position for the County's enterprise funds was \$56,375,417. Of that total, \$4,490,872 represents unrestricted net position that is available for spending at the County's discretion.

As of December 31, 2017, unrestricted net position in the self-insurance programs was \$4,597,854 which represents an accumulation of resources to pay future claims and payables in accordance with generally accepted accounting principles.

**Muskingum County, Ohio**

**Management's Discussion and Analysis  
For the Year Ended December 31, 2017  
Unaudited**

**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 changes from the original to the final budget for permissive sales taxes receipts. There were immaterial changes from the original budget to the final budget for expenditures. Permissive sales taxes receipts were \$1,800,824 higher than final estimated amounts. The variance in this revenue from original to final budget resulted once the County realized that more taxable sales were happening throughout the County as when first estimated. Legislative and executive actual expenditures were lower than final budgeted amounts by \$1,880,675 because the County anticipated making more contingency expenditures during the year than what actually occurred. The County was conservative in the preparation of the 2017 budget due to the uncertainty of the economy as demonstrated by the ending unobligated fund balance being \$7,750,449 higher than final budgeted amounts.

**Capital Assets and Debt Administration**

*Capital Assets* - The County's capital assets for governmental and business-type activities as of December 31, 2017, were \$185,066,688 (net of accumulated depreciation). This includes land, land improvements, construction in progress, buildings, machinery, equipment, furniture and fixtures, vehicles, and infrastructure. Total capital assets increased in the amount of \$4,401,128. This increase is the result of current year capitalizations and contributions exceeding current year depreciation, as the County is committed to maintaining assets at an acceptable condition as to provide the best service possible for its citizens. For business-type activities, major capital asset additions during 2017 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 2016 and 2017. In addition, Note 11 (Capital Assets) provides capital asset activity during 2017.

Table 4  
Capital Assets  
(Net of Depreciation)

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
Land	\$6,699,410	\$6,475,574	\$207,800	\$207,800	\$6,907,210	\$6,683,374
Land Improvements	35,579,731	34,818,728	0	0	35,579,731	34,818,728
Construction in Progress	20,770	3,167,031	3,239,018	2,719,546	3,259,788	5,886,577
Buildings	26,844,418	24,207,320	544,421	558,680	27,388,839	24,766,000
Machinery, Equipment, Furniture and Fixtures	1,380,253	1,114,270	731,931	474,310	2,112,184	1,588,580
Vehicles	2,255,231	1,373,249	648,855	581,663	2,904,086	1,954,912
Infrastructure	33,722,119	31,957,173	73,192,731	73,010,216	106,914,850	104,967,389
<b>Total Capital Assets</b>	<b>\$106,501,932</b>	<b>\$103,113,345</b>	<b>\$78,564,756</b>	<b>\$77,552,215</b>	<b>\$185,066,688</b>	<b>\$180,665,560</b>

**Muskingum County, Ohio**

**Management's Discussion and Analysis  
For the Year Ended December 31, 2017  
Unaudited**

*Long-Term Debt* - As of December 31, 2017, the County had total debt outstanding in the amount of \$34,553,264, \$8,356,320 in governmental activities and \$26,196,944 in business-type activities. Table 5 outlines the long-term debt held by the County during 2017 and 2016.

Table 5  
Long-Term Debt

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
General Obligation Bonds	\$4,529,537	\$5,815,245	\$11,843,096	\$13,044,047	\$16,372,633	\$18,859,292
Special Assessment Debt	256,443	274,330	0	0	256,443	274,330
OWDA Loans	0	0	13,477,332	13,399,017	13,477,332	13,399,017
OPWC Loan	433,145	448,614	876,516	833,197	1,309,661	1,281,811
Contracts Payable	2,014,582	2,776,037	0	0	2,014,582	2,776,037
Capital Leases	1,122,613	247,089	0	0	1,122,613	247,089
Total Long-Term Debt	<u>\$8,356,320</u>	<u>\$9,561,315</u>	<u>\$26,196,944</u>	<u>\$27,276,261</u>	<u>\$34,553,264</u>	<u>\$36,837,576</u>

In addition to the above debt, the County's long-term obligations include compensated absences, net pension liability, and claims payable. Additional information on the County's long-term debt can be found in Note 18 of this report. The County's total unvoted legal debt margin at December 31, 2017, is \$14,966,948.

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

**Economic Factors**

The average unemployment rate for the County in 2017 was 5.5 percent, which is down from 2016. This rate exceeds the State's average rate for 2017 of 4.5 percent and the average 2017 national rate of 4.1 percent.

The County's \$1.761 billion tax base has increased slightly from the prior year. This is attributable to normal fluctuations from construction and expired enterprise zone agreements. This increase represents less than 2.73 percent of the assessed valuation from the prior year and reflects that the real property values within the County have remained steady.

The various economic factors, along with inflationary trends, were considered in the preparation of the County's 2017 budget, and will be considered in the preparation of future budgets. Appropriate measures will be taken to ensure spending is within available resources while continuing to provide excellent services to its constituents.

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

**Muskingum County, Ohio**

**Management's Discussion and Analysis  
For the Year Ended December 31, 2017  
Unaudited**

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**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, 2017**

	Primary Government			Component Units	
	Governmental Activities	Business - Type Activities	Total	Transportation Improvement District	Land Bank
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$55,759,371	\$7,118,826	\$62,878,197	\$257,164	\$128,664
Cash and Cash Equivalents in Segregated Accounts	488	0	488	0	0
Cash and Cash Equivalents with Fiscal Agents	2,562,827	0	2,562,827	0	0
Prepaid Items	771,725	38,985	810,710	582	0
Materials and Supplies Inventory	762,420	578	762,998	0	0
Property Held for Reutilization	0	0	0	0	12,930
Permissive Motor Vehicle License Tax Receivable	36,941	0	36,941	0	0
Permissive Sales Taxes Receivable	5,161,156	0	5,161,156	0	0
Accounts Receivable	430,306	3,078,514	3,508,820	0	0
Intergovernmental Receivable	9,145,168	585,504	9,730,672	0	0
Accrued Interest Receivable	107,943	0	107,943	0	0
Interest Receivable	0	0	0	20,619	0
Internal Balances	4,969,002	(4,969,002)	0	0	0
Property Taxes Receivable	13,105,866	0	13,105,866	0	0
Loans Receivable	138,229	0	138,229	0	0
Special Assessments Receivable	180,328	0	180,328	0	0
Contracts Receivable from Primary Government	0	0	0	2,014,582	0
Payments in Lieu of Taxes Receivable	470,333	0	470,333	0	0
Non-Depreciable Capital Assets	42,299,911	3,446,818	45,746,729	0	0
Depreciable Capital Assets, Net	64,202,021	75,117,938	139,319,959	0	0
<i>Total Assets</i>	<u>200,104,035</u>	<u>84,418,161</u>	<u>284,522,196</u>	<u>2,292,947</u>	<u>141,594</u>
<b>Deferred Outflows of Resources</b>					
Deferred Charge on Refunding	228,730	503,266	731,996	0	0
Pension	19,782,355	597,347	20,379,702	0	0
<i>Total Deferred Outflows of Resources</i>	<u>20,011,085</u>	<u>1,100,613</u>	<u>21,111,698</u>	<u>0</u>	<u>0</u>
<b>Liabilities</b>					
Matured Compensated Absences Payable	29,284	0	29,284	0	0
Accrued Wages and Benefits	569,299	19,011	588,310	0	0
Accounts Payable	970,520	73,935	1,044,455	72	0
Contracts Payable	214,576	819,683	1,034,259	0	0
Intergovernmental Payable	1,208,136	93,594	1,301,730	250,000	0
Retainage Payable	86,226	171,014	257,240	0	0
Accrued Interest Payable	13,718	29,067	42,785	20,619	0
Claims Payable	891,963	0	891,963	0	0
Unearned Revenue	118,948	0	118,948	0	0
Customer Deposits Payable	0	44,778	44,778	0	0
Long-Term Liabilities:					
Due Within One Year	3,763,475	1,836,844	5,600,319	786,403	0
Due In More Than One Year:					
Net Pension Liability (See Note 13)	51,725,469	1,555,130	53,280,599	0	0
Other Amounts Due In More Than One Year	8,387,395	24,480,932	32,868,327	1,228,179	0
<i>Total Liabilities</i>	<u>67,979,009</u>	<u>29,123,988</u>	<u>97,102,997</u>	<u>2,285,273</u>	<u>0</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes	11,410,971	0	11,410,971	0	0
Payments in Lieu of Taxes	325,535	0	325,535	0	0
Pension	834,464	19,369	853,833	0	0
<i>Total Deferred Inflows of Resources</i>	<u>12,570,970</u>	<u>19,369</u>	<u>12,590,339</u>	<u>0</u>	<u>0</u>
<b>Net Position</b>					
Net Investment in Capital Assets	99,035,472	51,884,545	150,920,017	0	0
Restricted for:					
Capital Projects	1,007,048	0	1,007,048	0	0
Debt Service	432,326	0	432,326	0	0
Road and Bridge Projects	3,654,153	0	3,654,153	0	0
Starlight School Program	23,539,243	0	23,539,243	0	0
Children Services Program	5,078,989	0	5,078,989	0	0
Public Assistance Program	881,139	0	881,139	0	0
Tuberculosis Clinic Program	1,584,755	0	1,584,755	0	0
Court Corrections	2,492,981	0	2,492,981	0	0
Community Development Program	32,415	0	32,415	0	0
Real Estate Assessment	2,070,697	0	2,070,697	0	0
Delinquent Real Estate Tax and Collection	523,392	0	523,392	0	0
Mental Health Program	282,505	0	282,505	0	0
Law Enforcement	399,579	0	399,579	0	0
Emergency 911	197,406	0	197,406	0	0
Senior Services	514,350	0	514,350	0	0
Other Purposes	2,346,097	0	2,346,097	0	0
Unrestricted (Deficit)	(4,507,406)	4,490,872	(16,534)	7,674	141,594
<i>Total Net Position</i>	<u>\$139,565,141</u>	<u>\$56,375,417</u>	<u>\$195,940,558</u>	<u>\$7,674</u>	<u>\$141,594</u>

See accompanying notes to the basic financial statements

**Muskingum County, Ohio**  
**Statement of Activities**  
**For the Year Ended December 31, 2017**

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
<b>Primary Government:</b>				
Governmental Activities:				
General Government:				
Legislative and Executive	\$11,392,209	\$4,214,121	\$8,025	\$0
Judicial	8,513,426	1,080,677	591,893	0
Public Safety	15,245,204	2,385,548	1,319,944	0
Public Works	8,828,133	129,592	5,187,917	4,723,085
Public Works - Intergovernmental	636,004	503,287	0	0
Health	1,422,273	420,196	160,366	23,563
Health - Intergovernmental	1,320,484	0	120,472	0
Human Services	31,786,315	2,733,991	15,089,904	0
Interest and Fiscal Charges	235,152	0	0	0
<i>Total Governmental Activities</i>	79,379,200	11,467,412	22,478,521	4,746,648
Business-Type Activities:				
Sewer	4,490,948	4,411,684	0	79,603
Water	3,659,229	4,199,056	0	1,515,039
<i>Total Business-Type Activities</i>	8,150,177	8,610,740	0	1,594,642
<i>Total Primary Government</i>	\$87,529,377	\$20,078,152	\$22,478,521	\$6,341,290
<b>Component Units:</b>				
Transportation Improvement District	\$331,485	\$78,632	\$0	\$250,000
Land Bank	8,458	0	37,580	0
<i>Total Component Units</i>	\$339,943	\$78,632	\$37,580	\$250,000

**General Revenues**

Property Taxes Levied for:  
  General Purposes  
  Public Safety - Sheriff Levy  
  Health - Tuberculosis  
  Health - Mental Health  
  Human Services - Senior Citizens  
  Human Services - Starlight School  
  Human Services - Children Services  
  Sales Taxes Levied for General Purposes  
  Grants and Entitlements not Restricted to Specific Programs  
  Investment Earnings  
  Payments in Lieu of Taxes  
  Miscellaneous  
*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	
(\$7,170,063)	\$0	(\$7,170,063)	\$0	\$0	\$0
(6,840,856)	0	(6,840,856)	0	0	0
(11,539,712)	0	(11,539,712)	0	0	0
1,212,461	0	1,212,461	0	0	0
(132,717)	0	(132,717)	0	0	0
(818,148)	0	(818,148)	0	0	0
(1,200,012)	0	(1,200,012)	0	0	0
(13,962,420)	0	(13,962,420)	0	0	0
(235,152)	0	(235,152)	0	0	0
<u>(40,686,619)</u>	<u>0</u>	<u>(40,686,619)</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	339	339	0	0	0
0	2,054,866	2,054,866	0	0	0
0	2,055,205	2,055,205	0	0	0
<u>(40,686,619)</u>	<u>2,055,205</u>	<u>(38,631,414)</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	(2,853)	0	0
0	0	0	0	29,122	29,122
0	0	0	(2,853)	29,122	29,122
4,243,343	0	4,243,343	0	0	0
495,828	0	495,828	0	0	0
597,052	0	597,052	0	0	0
1,202,932	0	1,202,932	0	0	0
714,441	0	714,441	0	0	0
1,978,508	0	1,978,508	0	0	0
2,985,317	0	2,985,317	0	0	0
19,873,703	0	19,873,703	0	0	0
3,946,037	0	3,946,037	0	0	0
945,061	0	945,061	0	0	0
335,225	0	335,225	0	0	0
418,704	60,616	479,320	0	0	0
<u>37,736,151</u>	<u>60,616</u>	<u>37,796,767</u>	<u>0</u>	<u>0</u>	<u>0</u>
(12,786)	12,786	0	0	0	0
<u>37,723,365</u>	<u>73,402</u>	<u>37,796,767</u>	<u>0</u>	<u>0</u>	<u>0</u>
(2,963,254)	2,128,607	(834,647)	(2,853)	29,122	29,122
<u>142,528,395</u>	<u>54,246,810</u>	<u>196,775,205</u>	<u>10,527</u>	<u>112,472</u>	<u>112,472</u>
<u>\$139,565,141</u>	<u>\$56,375,417</u>	<u>\$195,940,558</u>	<u>\$7,674</u>	<u>\$141,594</u>	<u>\$141,594</u>

**Muskingum County, Ohio**  
**Balance Sheet**  
**Governmental Funds**  
**December 31, 2017**

	General	Public Assistance	Starlight School Levy	Children Services Levy
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$16,855,220	\$393,456	\$15,967,292	\$5,126,823
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Cash and Cash Equivalents with Fiscal Agents	0	0	2,562,827	0
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	50,478	0	0	0
Receivables:				
Property Taxes	3,970,774	0	2,258,858	3,429,660
Payments in Lieu of Taxes	103,348	0	6,700	7,896
Permissive Sales Taxes	5,161,156	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Accounts	23,001	0	2,111	0
Accrued Interest	107,943	0	0	0
Intergovernmental	2,609,310	944,570	870,980	534,946
Interfund	1,454,228	48,678	4,315,200	5,543
Special Assessments	0	0	0	0
Loans	0	0	0	0
Materials and Supplies Inventory	152,310	10,123	23,389	12,807
Prepaid Items	397,607	74,633	78,239	55,696
<i>Total Assets</i>	<u>\$30,885,375</u>	<u>\$1,471,460</u>	<u>\$26,085,596</u>	<u>\$9,173,371</u>
<b>Liabilities</b>				
Accounts Payable	\$293,195	\$53,341	\$50,720	\$254,557
Accrued Wages and Benefits	254,468	65,967	64,975	66,943
Contracts Payable	0	0	0	0
Matured Compensated Absences Payable	0	0	29,284	0
Interfund Payable	8,265	56,876	0	5,198
Intergovernmental Payable	577,953	103,246	70,370	77,493
Retainage Payable	0	0	0	0
Unearned Revenue	0	0	0	118,948
<i>Total Liabilities</i>	<u>1,133,881</u>	<u>279,430</u>	<u>215,349</u>	<u>523,139</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	3,445,156	0	1,981,939	2,978,527
Payments in Lieu of Taxes	103,348	0	6,700	7,896
Unavailable Revenue	5,930,818	923,070	1,060,651	949,271
<i>Total Deferred Inflows of Resources</i>	<u>9,479,322</u>	<u>923,070</u>	<u>3,049,290</u>	<u>3,935,694</u>
<b>Fund Balances</b>				
Nonspendable	600,395	84,756	101,628	68,503
Restricted	0	184,204	22,719,329	4,646,035
Committed	197,590	0	0	0
Assigned	7,712,591	0	0	0
Unassigned (Deficit)	11,761,596	0	0	0
<i>Total Fund Balances</i>	<u>20,272,172</u>	<u>268,960</u>	<u>22,820,957</u>	<u>4,714,538</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$30,885,375</u>	<u>\$1,471,460</u>	<u>\$26,085,596</u>	<u>\$9,173,371</u>

See accompanying notes to the basic financial statements

Other Governmental Funds	Total Governmental Funds
\$12,078,391	\$50,421,182
488	488
0	2,562,827
86,226	136,704
3,446,574	13,105,866
352,389	470,333
0	5,161,156
36,941	36,941
50,723	75,835
0	107,943
4,185,362	9,145,168
16,887	5,840,536
180,328	180,328
138,229	138,229
563,791	762,420
165,550	771,725
\$21,301,879	\$88,917,681
\$318,707	\$970,520
116,946	569,299
214,576	214,576
0	29,284
801,195	871,534
341,122	1,170,184
86,226	86,226
0	118,948
1,878,772	4,030,571
3,005,349	11,410,971
207,591	325,535
4,156,752	13,020,562
7,369,692	24,757,068
729,341	1,584,623
11,829,928	39,379,496
0	197,590
0	7,712,591
(505,854)	11,255,742
12,053,415	60,130,042
\$21,301,879	\$88,917,681

**Muskingum County, Ohio**  
**Reconciliation of Total Governmental Fund Balances to**  
**Net Position of Governmental Activities**  
**December 31, 2017**

**Total Governmental Fund Balances** \$60,130,042

*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. 106,501,932

Other long-term assets are not available to pay for current-period expenditures and therefore are reported as deferred inflows of resources in the funds:

Delinquent Property Taxes	1,694,895	
Payments in Lieu of Taxes	144,798	
Permissive Sales Taxes	3,667,118	
Special Assessments	180,328	
Intergovernmental	4,228,019	
Interest	94,306	
Accounts	3,011,098	
<b>Total</b>	<b>13,020,562</b>	<b>13,020,562</b>

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

Net Position	4,597,854	
Workers' Compensation Claims Payable	28,187	
<b>Total</b>	<b>4,626,041</b>	<b>4,626,041</b>

Deferred outflows of resources represent deferred charges on refundings which do not provide current financial resources and therefore are not reported in the funds. 228,730

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. (13,718)

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

Deferred Outflows - Pension	19,782,355	
Deferred Inflows - Pension	(834,464)	
Net Pension Liability	(51,725,469)	
<b>Total</b>	<b>(32,777,578)</b>	<b>(32,777,578)</b>

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

General Obligation Bonds	(4,529,537)	
Special Assessments Bonds	(256,443)	
OPWC Loan	(433,145)	
Compensated Absences	(3,766,363)	
Workers' Compensation Claims Payable	(28,187)	
Long-Term Contracts Payable	(2,014,582)	
Capital Leases	(1,122,613)	
<b>Total</b>	<b>(12,150,870)</b>	<b>(12,150,870)</b>

**Net Position of Governmental Activities** **\$139,565,141**

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, 2017**

	General	Public Assistance	Starlight School Levy	Children Services Levy
<b>Revenues</b>				
Property Taxes	\$4,243,937	\$0	\$1,988,121	\$2,987,743
Special Assessments	0	0	0	0
Permissive Sales Taxes	19,779,027	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	4,265,169	526,957	21,864	1,581,170
Licenses and Permits	531,345	0	0	0
Fines and Forfeitures	323,831	0	0	0
Intergovernmental	4,241,451	7,502,459	3,313,744	2,712,020
Interest	921,543	0	23,545	0
Payments in Lieu of Taxes	102,884	0	6,388	7,473
Rent	398,881	0	0	0
Contributions and Donations	5,105	0	18,460	6,205
Other	235,994	95,759	53,489	28,175
<i>Total Revenues</i>	<u>35,049,167</u>	<u>8,125,175</u>	<u>5,425,611</u>	<u>7,322,786</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	8,491,291	0	0	0
Judicial	7,028,191	0	0	0
Public Safety	10,164,995	0	0	0
Public Works	84,363	0	0	0
Health	384,377	0	0	0
Human Services	705,119	8,183,335	7,891,311	8,047,728
Capital Outlay	686,412	17,733	0	0
Intergovernmental	636,004	0	0	0
Debt Service:				
Principal Retirement	164,726	2,428	0	0
Interest and Fiscal Charges	9,712	2,924	0	0
<i>Total Expenditures</i>	<u>28,355,190</u>	<u>8,206,420</u>	<u>7,891,311</u>	<u>8,047,728</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>6,693,977</u>	<u>(81,245)</u>	<u>(2,465,700)</u>	<u>(724,942)</u>
<b>Other Financing Sources (Uses)</b>				
OWDA Loans Issued	0	0	0	0
Proceeds from the Sale of Capital Assets	28,600	0	0	0
Inception of a Capital Lease	171,082	17,733	0	0
Transfers In	0	239,042	0	0
Transfers Out	(3,096,420)	0	(200,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(2,896,738)</u>	<u>256,775</u>	<u>(200,000)</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	3,797,239	175,530	(2,665,700)	(724,942)
Fund Balances at Beginning of Year	16,474,933	93,430	25,486,657	5,439,480
<i>Fund Balances at End of Year</i>	<u>\$20,272,172</u>	<u>\$268,960</u>	<u>\$22,820,957</u>	<u>\$4,714,538</u>

See accompanying notes to the basic financial statements



Other Governmental Funds	Total Governmental Funds
\$3,014,252	\$12,234,053
15,395	15,395
0	19,779,027
503,287	503,287
2,507,060	8,902,220
242,632	773,977
368,452	692,283
12,319,253	30,088,927
15,873	960,961
73,682	190,427
82,586	481,467
25,059	54,829
104,149	517,566
<u>19,271,680</u>	<u>75,194,419</u>
1,341,355	9,832,646
406,556	7,434,747
2,796,105	12,961,100
9,444,549	9,528,912
885,437	1,269,814
4,326,654	29,154,147
1,285,607	1,989,752
1,320,484	1,956,488
1,735,004	1,902,158
221,196	233,832
<u>23,762,947</u>	<u>76,263,596</u>
<u>(4,491,267)</u>	<u>(1,069,177)</u>
239,256	239,256
0	28,600
1,052,107	1,240,922
3,809,815	4,048,857
(765,223)	(4,061,643)
<u>4,335,955</u>	<u>1,495,992</u>
(155,312)	426,815
<u>12,208,727</u>	<u>59,703,227</u>
<u>\$12,053,415</u>	<u>\$60,130,042</u>

**Muskingum County, Ohio**  
**Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**of Governmental Funds to the Statement of Activities**  
**For the Year Ended December 31, 2017**

<b>Net Change in Fund Balances - Governmental Funds</b>		\$426,815
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay and capital contributions exceeded depreciation in the current period:		
Capital Asset Additions - Capital Outlay	5,004,573	
Capital Asset Additions - Capital Contributions	2,245,745	
Current Year Depreciation	<u>(3,423,965)</u>	3,826,353
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	(28,600)	
Loss on Disposal of Assets	<u>(409,166)</u>	(437,766)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds:		
Delinquent Property Taxes	(16,632)	
Special Assessments	(15,395)	
Permissive Sales Taxes	94,676	
Payments in Lieu of Taxes	(178,018)	
Charges for Services	120,018	
Fines and Forfeitures	(1,090)	
Intergovernmental	(1,268,345)	
Interest	15,497	
Rent	(4,750)	
Other	<u>27,232</u>	(1,226,807)
Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows or a reduction in the net pension liability.		
		3,871,672
Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities.		
		(9,655,932)
Repayments of principal are expenditures in the governmental funds, but the repayments reduce long-term liabilities in the statement of net position:		
General Obligation Bonds	1,264,800	
Special Assessment Bonds	17,235	
OWDA Loans	239,256	
OPWC Loans	15,469	
Capital Leases	<u>365,398</u>	1,902,158
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	3,342	
Amortization of deferred amount on refunding	(26,222)	
Amortization of bond premium	<u>21,560</u>	(1,320)
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:		
OWDA Loans Issued		(239,256)
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.		
		(1,240,922)
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	(65,267)	
Long-Term Contracts Payable	<u>761,455</u>	696,188
The internal service funds used by management to charge the costs of insurance to individual funds are not reported in the statement of activities. Governmental fund expenditures and the related internal service funds' revenues are eliminated. The net change of the internal service funds is allocated among governmental activities.		
		<u>(884,437)</u>
<b>Change in Net Position of Governmental Activities</b>		<u><u>(\$2,963,254)</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**  
**General Fund**  
**For the Year Ended December 31, 2017**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$3,020,000	\$3,070,000	\$3,436,411	\$366,411
Permissive Sales Taxes	16,000,000	18,000,000	19,800,824	1,800,824
Charges for Services	3,848,250	3,846,308	4,213,886	367,578
Licenses and Permits	429,700	429,700	571,670	141,970
Fines and Forfeitures	245,500	235,100	325,076	89,976
Intergovernmental	2,754,994	2,790,294	3,141,321	351,027
Interest	562,250	562,250	926,334	364,084
Payments in Lieu of Taxes	100,000	100,000	102,884	2,884
Rent	291,100	291,100	394,900	103,800
Contributions and Donations	2,660	2,660	5,105	2,445
Other	188,100	283,100	231,208	(51,892)
<i>Total Revenues</i>	<u>27,442,554</u>	<u>29,610,512</u>	<u>33,149,619</u>	<u>3,539,107</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	10,161,450	10,534,593	8,653,918	1,880,675
Judicial	7,584,359	7,516,630	7,104,681	411,949
Public Safety	10,748,899	10,648,076	10,267,276	380,800
Public Works	90,678	90,782	84,020	6,762
Health	384,762	384,762	384,377	385
Human Services	957,666	958,083	715,820	242,263
Capital Outlay	400,000	850,000	515,330	334,670
Intergovernmental	1,727,058	1,622,807	568,523	1,054,284
Debt Service:				
Principal Retirement	164,726	164,726	164,726	0
Interest and Fiscal Charges	9,712	9,712	9,712	0
<i>Total Expenditures</i>	<u>32,229,310</u>	<u>32,780,171</u>	<u>28,468,383</u>	<u>4,311,788</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(4,786,756)</u>	<u>(3,169,659)</u>	<u>4,681,236</u>	<u>7,850,895</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from the Sale of Capital Assets	4,000	11,000	28,600	17,600
Advances In	0	0	620,031	620,031
Advances Out	0	0	(737,257)	(737,257)
Transfers In	127,660	127,660	0	(127,660)
Transfers Out	(3,097,905)	(3,180,437)	(3,053,597)	126,840
<i>Total Other Financing Sources (Uses)</i>	<u>(2,966,245)</u>	<u>(3,041,777)</u>	<u>(3,142,223)</u>	<u>(100,446)</u>
<i>Net Change in Fund Balance</i>	(7,753,001)	(6,211,436)	1,539,013	7,750,449
Fund Balance at Beginning of Year	13,769,002	13,769,002	13,769,002	0
Prior Year Encumbrances Appropriated	364,138	364,138	364,138	0
<i>Fund Balance at End of Year</i>	<u>\$6,380,139</u>	<u>\$7,921,704</u>	<u>\$15,672,153</u>	<u>\$7,750,449</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, 2017**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$515,212	\$515,212	\$515,212	\$0
Intergovernmental	9,228,800	11,028,800	7,486,281	(3,542,519)
Other	8,288	8,288	95,759	87,471
<i>Total Revenues</i>	9,752,300	11,552,300	8,097,252	(3,455,048)
<b>Expenditures</b>				
Current:				
Human Services	9,891,425	11,031,425	8,641,028	2,390,397
Debt Service:				
Principal Retirement	2,428	2,428	2,428	0
Interest and Fiscal Charges	2,924	2,924	2,924	0
<i>Total Expenditures</i>	9,896,777	11,036,777	8,646,380	2,390,397
<i>Excess of Revenues Over (Under) Expenditures</i>	(144,477)	515,523	(549,128)	(1,064,651)
<b>Other Financing Source</b>				
Transfers In	0	0	239,042	239,042
<i>Net Change in Fund Balance</i>	(144,477)	515,523	(310,086)	(825,609)
Fund Balance at Beginning of Year	76,978	76,978	76,978	0
Prior Year Encumbrances Appropriated	194,572	194,572	194,572	0
<i>Fund Balance (Deficit) at End of Year</i>	\$127,073	\$787,073	(\$38,536)	(\$825,609)

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, 2017**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property Taxes	\$1,958,210	\$1,958,210	\$1,971,953	\$13,743
Charges for Services	18,000	18,000	20,521	2,521
Intergovernmental	2,053,692	2,112,912	3,351,055	1,238,143
Interest	7,500	7,500	23,545	16,045
Payments in Lieu of Taxes	36,050	36,050	6,388	(29,662)
Contributions and Donations	15,000	15,000	18,044	3,044
Other	10,000	10,000	53,489	43,489
<i>Total Revenues</i>	<u>4,098,452</u>	<u>4,157,672</u>	<u>5,444,995</u>	<u>1,287,323</u>
<b>Expenditures</b>				
Current:				
Human Services	<u>11,240,001</u>	<u>12,267,222</u>	<u>8,121,773</u>	<u>4,145,449</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(7,141,549)	(8,109,550)	(2,676,778)	5,432,772
<b>Other Financing Use</b>				
Transfers Out	<u>(200,000)</u>	<u>(200,000)</u>	<u>(200,000)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(7,341,549)	(8,309,550)	(2,876,778)	5,432,772
Fund Balance at Beginning of Year	25,226,468	25,226,468	25,226,468	0
Prior Year Encumbrances Appropriated	<u>269,841</u>	<u>269,841</u>	<u>269,841</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$18,154,760</u></u>	<u><u>\$17,186,759</u></u>	<u><u>\$22,619,531</u></u>	<u><u>\$5,432,772</u></u>

See accompanying notes to the basic financial statements

**Muskingum County, Ohio**  
**Statement of Revenues, Expenditures, and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Children Services Levy Fund**  
**For the Year Ended December 31, 2017**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property Taxes	\$3,185,000	\$3,185,000	\$2,971,575	(\$213,425)
Charges for Services	2,285,062	2,285,062	1,575,627	(709,435)
Intergovernmental	1,548,500	1,548,500	2,813,369	1,264,869
Payments in Lieu of Taxes	0	0	7,473	7,473
Contributions and Donations	1,500	1,500	6,205	4,705
Other	8,500	8,500	28,175	19,675
<i>Total Revenues</i>	<u>7,028,562</u>	<u>7,028,562</u>	<u>7,402,424</u>	<u>373,862</u>
<b>Expenditures</b>				
Current:				
Human Services	<u>9,942,013</u>	<u>9,942,013</u>	<u>8,415,093</u>	<u>1,526,920</u>
<i>Net Change in Fund Balance</i>	(2,913,451)	(2,913,451)	(1,012,669)	1,900,782
Fund Balance at Beginning of Year	5,325,188	5,325,188	5,325,188	0
Prior Year Encumbrances Appropriated	<u>342,818</u>	<u>342,818</u>	<u>342,818</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$2,754,555</u></u>	<u><u>\$2,754,555</u></u>	<u><u>\$4,655,337</u></u>	<u><u>\$1,900,782</u></u>

See accompanying notes to the basic financial statements

**Muskingum County, Ohio**  
**Statement of Fund Net Position**  
**Proprietary Funds**  
**December 31, 2017**

	<u>Business - Type Activities - Enterprise Funds</u>			Governmental Activities - Internal Service Funds
	<u>Sewer</u>	<u>Water</u>	<u>Total</u>	<u>Funds</u>
<b>Assets</b>				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents	\$3,897,645	\$3,005,389	\$6,903,034	\$5,201,485
Restricted Cash and Cash Equivalents	45,876	125,138	171,014	0
Prepaid Items	10,758	28,227	38,985	0
Materials and Supplies Inventory	289	289	578	0
Receivables:				
Intergovernmental	0	585,504	585,504	0
Accounts	2,579,961	498,553	3,078,514	354,471
Interfund	3,050	60,967	64,017	0
<i>Total Current Assets</i>	<u>6,537,579</u>	<u>4,304,067</u>	<u>10,841,646</u>	<u>5,555,956</u>
Noncurrent Assets:				
Restricted Cash and Cash Equivalents	0	44,778	44,778	0
Non-Depreciable Capital Assets	802,415	2,644,403	3,446,818	0
Depreciable Capital Assets, Net	48,854,993	26,262,945	75,117,938	0
<i>Total Noncurrent Assets</i>	<u>49,657,408</u>	<u>28,952,126</u>	<u>78,609,534</u>	<u>0</u>
<i>Total Assets</i>	<u>56,194,987</u>	<u>33,256,193</u>	<u>89,451,180</u>	<u>5,555,956</u>
<b>Deferred Outflows of Resources</b>				
Deferred Charge on Refunding	226,714	276,552	503,266	0
Pension	199,116	398,231	597,347	0
<i>Total Deferred Outflows of Resources</i>	<u>425,830</u>	<u>674,783</u>	<u>1,100,613</u>	<u>0</u>
<b>Liabilities</b>				
Current Liabilities:				
Accrued Wages and Benefits	6,913	12,098	19,011	0
Intergovernmental Payable	85,195	8,399	93,594	37,952
Accounts Payable	27,834	46,101	73,935	0
Contracts Payable	256,038	563,645	819,683	0
Retainage Payable	45,876	125,138	171,014	0
Accrued Interest Payable	21,056	8,011	29,067	0
Interfund Payable	4,538,230	494,789	5,033,019	0
Claims Payable - Health Benefits	0	0	0	891,963
Claims Payable - Workers' Compensation	0	0	0	14,357
Current Portion of Compensated Absences Payable	15,296	32,282	47,578	0
Current Portion of General Obligation Bonds Payable	751,300	460,400	1,211,700	0
Current Portion of OWDA Loans Payable	240,396	322,058	562,454	0
Current Portion of OPWC Loans Payable	15,112	0	15,112	0
<i>Total Current Liabilities</i>	<u>6,003,246</u>	<u>2,072,921</u>	<u>8,076,167</u>	<u>944,272</u>
Long-Term Liabilities (Net of Current Portion):				
Customer Deposits Payable	0	44,778	44,778	0
Compensated Absences Payable	18,469	54,785	73,254	0
Claims Payable - Workers' Compensation	0	0	0	13,830
General Obligation Bonds Payable	7,333,596	3,297,800	10,631,396	0
OWDA Loans Payable	6,720,350	6,194,528	12,914,878	0
OPWC Loans Payable	861,404	0	861,404	0
Net Pension Liability	518,377	1,036,753	1,555,130	0
<i>Total Long-Term Liabilities</i>	<u>15,452,196</u>	<u>10,628,644</u>	<u>26,080,840</u>	<u>13,830</u>
<i>Total Liabilities</i>	<u>21,455,442</u>	<u>12,701,565</u>	<u>34,157,007</u>	<u>958,102</u>
<b>Deferred Inflows of Resources</b>				
Pension	6,457	12,912	19,369	0
<b>Net Position</b>				
Net Investment in Capital Assets	33,664,082	18,220,463	51,884,545	0
Unrestricted	1,494,836	2,996,036	4,490,872	4,597,854
<i>Total Net Position</i>	<u>\$35,158,918</u>	<u>\$21,216,499</u>	<u>\$56,375,417</u>	<u>\$4,597,854</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, 2017**

	<u>Business - Type Activities - Enterprise Funds</u>			Governmental Activities - Internal Service Funds
	<u>Sewer</u>	<u>Water</u>	<u>Total</u>	
<b>Operating Revenues</b>				
Charges for Services	\$4,411,684	\$4,199,056	\$8,610,740	\$8,786,274
Other	9,074	17,742	26,816	0
<i>Total Operating Revenues</i>	<u>4,420,758</u>	<u>4,216,798</u>	<u>8,637,556</u>	<u>8,786,274</u>
<b>Operating Expenses</b>				
Personal Services	683,222	970,983	1,654,205	0
Contractual Services	1,606,994	810,978	2,417,972	1,484,450
Materials and Supplies	76,143	384,411	460,554	0
Claims	0	0	0	8,318,213
Depreciation	1,359,302	1,224,470	2,583,772	0
Amortization	130,099	0	130,099	0
Other	4,938	9,322	14,260	0
<i>Total Operating Expenses</i>	<u>3,860,698</u>	<u>3,400,164</u>	<u>7,260,862</u>	<u>9,802,663</u>
<i>Operating Income (Loss)</i>	<u>560,060</u>	<u>816,634</u>	<u>1,376,694</u>	<u>(1,016,389)</u>
<b>Non-Operating Revenue (Expenses)</b>				
Other Non-Operating Revenues	0	33,800	33,800	131,952
Interest and Fiscal Charges	(567,396)	(212,851)	(780,247)	0
Loss on Disposal of Capital Assets	(62,854)	(46,214)	(109,068)	0
<i>Total Non-Operating Revenue (Expenses)</i>	<u>(630,250)</u>	<u>(225,265)</u>	<u>(855,515)</u>	<u>131,952</u>
<i>Income (Loss) Before Contributions and Transfers</i>	<u>(70,190)</u>	<u>591,369</u>	<u>521,179</u>	<u>(884,437)</u>
Capital Contributions from Grants	0	1,352,814	1,352,814	0
Capital Contributions from Customers	79,603	162,225	241,828	0
Transfers In	6,878	6,878	13,756	0
Transfers Out	0	(970)	(970)	0
<i>Change in Net Position</i>	<u>16,291</u>	<u>2,112,316</u>	<u>2,128,607</u>	<u>(884,437)</u>
Net Position Beginning of Year	<u>35,142,627</u>	<u>19,104,183</u>	<u>54,246,810</u>	<u>5,482,291</u>
<i>Net Position End of Year</i>	<u><u>\$35,158,918</u></u>	<u><u>\$21,216,499</u></u>	<u><u>\$56,375,417</u></u>	<u><u>\$4,597,854</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, 2017**

	<u>Business - Type Activities - Enterprise Funds</u>			Governmental
	<u>Sewer</u>	<u>Water</u>	<u>Total</u>	Activities - Internal Service Funds
<b>Increase (Decrease) in Cash and Cash Equivalents</b>				
<b>Cash Flows from Operating Activities</b>				
Cash Received from Customers	\$4,377,666	\$4,215,215	\$8,592,881	\$0
Cash Received from Transactions with Other Funds	0	0	0	8,786,274
Cash Received from Other Operating Revenues	9,074	17,742	26,816	0
Cash Payments for Employee Services and Benefits	(558,467)	(893,747)	(1,452,214)	(1,484,450)
Cash Payments for Goods and Services	(1,599,376)	(1,194,655)	(2,794,031)	0
Cash Payments for Claims	0	0	0	(8,799,405)
Cash Payments for Other Operating Expenses	(4,938)	(9,322)	(14,260)	0
Other Non-Operating Revenues	0	33,800	33,800	131,952
Utility Deposits Received	0	16,850	16,850	0
Utility Deposits Returned	0	(2,974)	(2,974)	0
Utility Deposits Applied	0	(16,076)	(16,076)	0
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>2,223,959</u>	<u>2,166,833</u>	<u>4,390,792</u>	<u>(1,365,629)</u>
<b>Cash Flows from Noncapital Financing Activities</b>				
Advances	0	290,500	290,500	0
Transfers In	6,878	6,878	13,756	0
Transfers Out	0	(970)	(970)	0
<i>Net Cash Provided by Noncapital Financing Activities</i>	<u>6,878</u>	<u>296,408</u>	<u>303,286</u>	<u>0</u>
<b>Cash Flows from Capital and Related Financing Activities</b>				
Payment for Capital Acquisitions	(1,082,412)	(1,984,356)	(3,066,768)	0
OWDA Loans Issued	401,089	523,116	924,205	0
OPWC Loans Issued	73,544	0	73,544	0
Interfund Activity Notes Issued	4,315,200	0	4,315,200	0
Tap-In Fees	231,373	162,225	393,598	0
Capital Grants	0	767,310	767,310	0
Principal Paid on General Obligation Bonds	(701,100)	(443,600)	(1,144,700)	0
Principal Paid on OWDA Loans	(241,691)	(604,199)	(845,890)	0
Principal Paid on OPWC Loans	(30,225)	0	(30,225)	0
Principal Paid on Interfund Activity Notes	(4,480,000)	0	(4,480,000)	0
Interest and Fiscal Charges Paid on General Obligation Bonds	(274,378)	(105,048)	(379,426)	0
Interest and Fiscal Charges Paid on OWDA Loans	(204,598)	(82,690)	(287,288)	0
Interest and Fiscal Charges Paid on Interfund Activity Notes	(112,000)	0	(112,000)	0
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(2,105,198)</u>	<u>(1,767,242)</u>	<u>(3,872,440)</u>	<u>0</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	125,639	695,999	821,638	(1,365,629)
Cash and Cash Equivalents Beginning of Year	<u>3,817,882</u>	<u>2,479,306</u>	<u>6,297,188</u>	<u>6,567,114</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$3,943,521</u>	<u>\$3,175,305</u>	<u>\$7,118,826</u>	<u>\$5,201,485</u>

(continued)

**Muskingum County, Ohio**  
**Statement of Cash Flows**  
**Proprietary Funds (Continued)**  
**For the Year Ended December 31, 2017**

	<u>Business - Type Activities - Enterprise Funds</u>			Governmental Activities - Internal Service Funds
	<u>Sewer</u>	<u>Water</u>	<u>Total</u>	
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>				
Operating Income (Loss)	\$560,060	\$816,634	\$1,376,694	(\$1,016,389)
Adjustments:				
Other Non-Operating Revenues	0	33,800	33,800	131,952
Depreciation	1,359,302	1,224,470	2,583,772	0
Amortization	130,099	0	130,099	0
Changes in Assets and Deferred Outflows of Resources and Liabilities and Deferred Inflows of Resources:				
Increase in Prepaid Items	(4,150)	(1,165)	(5,315)	0
Increase in Materials and Supplies Inventory	(107)	(107)	(214)	0
(Increase) Decrease in Accounts Receivable	(34,018)	16,747	(17,271)	(134,724)
(Increase) Decrease in Interfund Receivable	0	(59,916)	(59,916)	0
Decrease in Deferred Outflows of Resources - Pension	63,546	127,091	190,637	0
Increase in Accrued Wages and Benefits Payable	621	29	650	0
Increase (Decrease) in Intergovernmental Payable	12,426	(91,675)	(79,249)	(29,573)
Decrease in Accounts Payable	(9,704)	(6,521)	(16,225)	0
Increase in Interfund Payable	144,019	99,646	243,665	0
Decrease in Claims Payable	0	0	0	(316,895)
Increase (Decrease) in Compensated Absences Payable	(1,196)	3,878	2,682	0
Increase (Decrease) in Customer Deposits Payable	0	(2,200)	(2,200)	0
Increase in Net Pension Liability	11,605	23,208	34,813	0
Decrease in Deferred Inflows of Resources - Pension	(8,544)	(17,086)	(25,630)	0
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$2,223,959</u>	<u>\$2,166,833</u>	<u>\$4,390,792</u>	<u>(\$1,365,629)</u>

**Noncash Capital Financing Transactions:**

During 2017, capital contributions from customers decreased \$151,770 in the Sewer Enterprise Fund due to a decrease in receivables for unbilled tap-in fees. The Sewer Enterprise Fund reflects a net increase in capital asset additions in the amount of \$105,403 resulting from the recognition of contracts and retainage payables. The Water Enterprise Fund reflects a net increase in capital asset additions in the amount of \$663,309 resulting from the recognition of contracts and retainage payables. The Water Enterprise Fund reflects an increase in capital contributions from grants in the amount of \$585,504 due to the recognition of intergovernmental receivables.

See accompanying notes to the basic financial statements

**Muskingum County, Ohio**  
**Statement of Fiduciary Assets and Liabilities**  
**Agency Funds**  
**December 31, 2017**

**Assets**

Equity in Pooled Cash and Cash Equivalents	\$20,076,335
Cash and Cash Equivalents in Segregated Accounts	1,395,302
Receivables:	
Permissive Motor Vehicle License Tax	4,557
Intergovernmental	6,571,327
Accounts	5,602,035
Property Taxes	73,843,432
Lodging Taxes	23,170
Payments in Lieu of Taxes	138,183
	<u>138,183</u>

<i>Total Assets</i>	<u><u>\$107,654,341</u></u>
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**Liabilities**

Intergovernmental Payable	\$97,641,421
Deposits Held and Due to Others	295,496
Undistributed Monies	9,717,424
	<u>9,717,424</u>

<i>Total Liabilities</i>	<u><u>\$107,654,341</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, 2017

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#### NOTE 1 - REPORTING ENTITY

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

#### Reporting Entity

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

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

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

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

**The Transportation Improvement District (District)** is a body politic and corporate, created for the purpose of financing, constructing, maintaining, repairing, and operating selected transportation projects. The District was specifically formed under the auspices of House Bill 154, and Ohio Revised Code Chapter 5540, as amended, and created by action of the Board of County Commissioners of Muskingum County on November 20, 1995. The District is governed by a Board of Directors that acts as the authoritative and legislative body of the entity. The Board is 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, 2017

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

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

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

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

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

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2017

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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)  
South East Area Transit Authority (SEAT)  
Muskingum Families & Children First Council  
Area Agency on Aging  
Ohio Mid-Eastern Governments Association (OMEGA)  
Zanesville-Muskingum County Port Authority  
Perry Multi-County Juvenile Facility  
Muskingum County Center for Seniors

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

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

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

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

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2017

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

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

#### Basis of Presentation

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

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

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

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

#### Fund Accounting

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

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2017

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**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.

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



## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2017

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***Fiduciary Funds*** Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds, and 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.

#### 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.

#### 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.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2017

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

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

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales taxes (see Note 9), interest, federal and state grants and subsidies, state-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees, and rentals.

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

**Deferred Outflows/Inflows of Resources** In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources include deferred charges on refundings and pension. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows of resources related to pension are explained in Note 13.

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, payments in lieu of taxes, unavailable revenue, and pension. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2017, but which were levied to finance year 2018 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, delinquent payments in lieu of taxes, permissive sales taxes, special assessments, grants and entitlements, interest, and other miscellaneous accounts receivables. The details of these unavailable revenues are identified on the Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities found on page 22. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. Deferred inflows of resources related to pension are reported on the government-wide statement of net position. (See Note 13)

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2017

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

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

#### Budgetary Process

All funds, except 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.

#### 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 2017, investments were limited to marketable certificates of deposit and federal, state, and local agency securities. Investments are reported at fair value which is based on quoted market prices. Investments of the cash management pool and investments with original maturities of three months or less at the time they are purchased by the County are presented on the financial statements as cash equivalents. Investments with an initial maturity of more than three months not purchased from the pool are reported as investments. The County has segregated bank accounts for monies held separate from the County's central bank accounts. These bank accounts are presented on the financial statements as "Cash and Cash Equivalents in Segregated Accounts" since they are not required to be deposited into the County Treasury. The County has amounts presented on the financial statements as "Cash and Cash Equivalents with Fiscal Agents" which represents money held by a jointly governed organization (see Note 6).

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2017

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Provisions of the Ohio Revised Code restrict investment procedures. Under existing Ohio statutes, all investment earnings are assigned to the General Fund unless statutorily required to be credited to a specific fund. During 2017, interest was distributed to the General Fund and certain special revenue funds. Interest revenue credited to the General Fund during 2017 amounted to \$921,543, which includes \$827,699 assigned from other County funds.

#### Restricted Assets

The Governmental Balance Sheet is showing restricted cash and cash equivalents for unclaimed monies not available for appropriation and also for amounts withheld on construction contracts until the successful completion of the contracts. The Statement of Fund Net Position is showing restricted cash and cash equivalents in the Sewer and Water Enterprise Funds which represent amounts withheld on construction contracts until the successful completion of the contracts. The Statement of Fund Net Position is also showing restricted cash and cash equivalents in the Water Enterprise Fund which represents cash held for customer deposits.

#### Receivables and Payables

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

#### Inventory of Supplies

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

#### Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2017, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

#### Interfund Balances

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

#### Capital Assets

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

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2017

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

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

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

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

#### Compensated Absences

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

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

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

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2017

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#### Pensions

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

#### Accrued Liabilities and Long-Term Obligations

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

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

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

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

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

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

#### Deferred Charge on Refunding

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

#### Capital Contributions

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

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2017

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#### Fund Balance

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

***Nonspendable*** The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of loans receivable, prepaids, 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 2018’s appropriated budget.

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

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

#### Internal Activity

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

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2017

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

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

#### Net Position

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

#### Operating Revenues and Expenses

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

#### Estimates

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

#### NOTE 3 - CHANGE IN ACCOUNTING PRINCIPLE AND CHANGE IN REPORTING ENTITY

For 2017, the County implemented the Governmental Accounting Standards Board's (GASB) *Implementation Guide No. 2016-1*. These changes were incorporated in the County's 2017 financial statements; however, there was no effect on beginning net position/fund balance.



## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2017

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In prior years, the Muskingum Starlight Industries, Inc. (the Workshop), was reported as a discretely presented component unit of the County. The Workshop is a legally separate, not-for-profit corporation, served by a self-supporting board of trustees. The Workshop, under a contractual agreement with the Muskingum County Board of Developmental Disabilities, previously provided a sheltered workshop for developmentally handicapped adults and provided jobs and learning skills to their clients. The relationship between the Workshop and the Muskingum County Board of Developmental Disabilities changed during 2017 as the Workshop became a privatized entity. The Muskingum County Board of Developmental Disabilities no longer provides direct support (such as salaries, transportation, equipment, and staff to administer and supervise training) and other funds, as necessary, for the operation of the Workshop. The Workshop now bills Medicaid directly and has become fiscally independent of the Muskingum County Board of Developmental Disabilities. As a result, the Workshop no longer meets the criteria of GASB 61 to be included as a component unit of the County and their financial statements are no longer presented within the County's basic financial statements. Net position as previously reported for the Workshop at December 31, 2016 was \$445,369.

#### 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 and transfers-in are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
- B. Expenditures and transfers-out are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
- C. Outstanding year-end encumbrances are treated as expenditures (budget basis) rather than restricted, committed, or assigned fund balance.
- D. Unrecorded cash, unreported interest, 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, 2017

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	\$3,797,239	\$175,530	(\$2,665,700)	(\$724,942)
Net Adjustment for Revenue Accruals	(1,105,799)	(27,923)	35,552	95,806
Beginning of the Year:				
Unrecorded Cash	67,683	0	0	0
Unreported Interest	(418,201)	0	0	0
Agency Fund Cash Allocation	87,248	0	81,160	81,160
Prepaid Items	384,521	71,500	65,358	50,454
End of the Year:				
Unrecorded Cash	(58,877)	0	0	0
Unreported Interest	423,172	0	0	0
Agency Fund Cash Allocation	(894,774)	0	(97,328)	(97,328)
Prepaid Items	(397,607)	(74,633)	(78,239)	(55,696)
Net Adjustment for Expenditure Accruals	431,877	(22,568)	(89,121)	12,035
Advances In	620,031	0	0	0
Advances Out	(737,257)	0	0	0
Transfers Out	42,823	0	0	0
Encumbrances	(703,066)	(431,992)	(128,460)	(374,158)
Budget Basis	<u>\$1,539,013</u>	<u>(\$310,086)</u>	<u>(\$2,876,778)</u>	<u>(\$1,012,669)</u>

#### NOTE 5 - ACCOUNTABILITY

The following funds had deficit fund balances as of December 31, 2017:

Fund	Deficit Fund Balance
Child Support Enforcement Agency Special Revenue Fund	\$108,308
Homeland Security Special Revenue Fund	34,163
Block Grants Special Revenue Fund	199,460
Highway Capital Projects Fund	119,176

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

#### NOTE 6 - DEPOSITS AND INVESTMENTS

Monies held by the County are classified by State statute into two categories. Active monies are public monies determined to be necessary to meet current demands upon the County treasury. Active monies must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts. Monies held by the County, which are not considered active, are classified as inactive.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2017

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

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

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or security issued by any federal government agency or instrumentality, including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts, in eligible institutions pursuant to ORC section 135.32;
6. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service or consisting exclusively of obligations described in (1) or (2) above; commercial paper as described in ORC section 135.143 (6); and repurchase agreements secured by such obligations, provided these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange either securities or cash, equal value for equal value;
9. Up to forty percent of the County's average portfolio in either of the following:
  - a. Commercial paper notes in entities incorporated under the laws of Ohio, or any other State, that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation and which mature within 270 days after purchase.
  - b. Bankers acceptances eligible for purchase by the Federal Reserve System and which mature within 180 days after purchase.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2017

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10. Up to fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions doing business under authority granted by the U.S. provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;
11. A current unpaid or delinquent tax line of credit, provided certain conditions are met related to a County land reutilization corporation under ORC Chapter 1724; and,
12. Up to two percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government. All interest and principal shall be denominated and payable in United States funds.

Reverse repurchase agreements, investments in derivatives, and investments in stripped principal or interest obligations that are not issued or guaranteed by the United States, are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage, and short selling are also prohibited. Bankers' acceptances must mature within 180 days. Commercial paper and corporate notes must mature within 270 days. All other investments must mature within five years from the date of settlement unless matched to a specific obligation or debt of the County. Investments must be purchased with the expectation that they will be held to maturity.

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

At December 31, 2017, the County's Starlight School Levy Special Revenue Fund had a cash balance of \$2,562,827 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 \$1,280,508 in undeposited cash on hand which is included on the financial statements of the County as part of "Equity in Pooled Cash and Cash Equivalents" and "Cash and Cash Equivalents in Segregated Accounts".

#### Investments

As of December 31, 2017, 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, 2017

Measurement/Investment	Measurement Amount	Maturity	Percent of Total Investments	S&P Rating
Fair Value - Level Two Inputs				
Federal Home Loan Mortgage Corporation Bonds	\$5,418,400	10/25/2019-08/25/2021	15.04%	AA+
Federal National Mortgage Association Bonds	11,843,688	10/29/2018-08/24/2021	32.87%	AA+
Federal Home Loan Bank Bonds	12,336,595	05/23/2019-02/23/2022	34.23%	AA+
Federal Farm Credit Bank Bonds	5,440,949	12/14/2018-10/25/2021	15.10%	AA+
Marketable Certificates of Deposit	<u>996,035</u>	<u>11/22/2019-11/15/2022</u>	<u>2.76%</u>	Not rated
Total	<u><u>\$36,035,667</u></u>		<u><u>100.00%</u></u>	

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2017. The County's investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers, and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data. (Level 2 inputs).

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

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

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

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

#### NOTE 7 - PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2017 for real and public utility property taxes represents collections of 2016 taxes.

2017 real property taxes were levied after October 1, 2017, on the assessed value as of January 1, 2017, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2017 real property taxes are collected in and intended to finance 2018.

# Muskingum County, Ohio

## Notes to the Basic Financial Statements For the Year Ended December 31, 2017

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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. 2017 public utility property taxes which became a lien December 31, 2016, were levied after October 1, 2017, and are collected in 2018 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2017, was \$8.55 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2017 property tax receipts were based are as follows:

Real Property	\$1,495,249,950
Public Utility Personal Property	<u>265,371,820</u>
Total Assessed Value	<u><u>\$1,760,621,770</u></u>

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through agency funds. The amount of the County's tax collections is accounted for within the applicable funds. Property taxes receivable represents real and public utility taxes and outstanding delinquencies which are measurable as of December 31, 2017, and for which there is an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2017 operations is offset to deferred inflows of resources - property taxes/payments in lieu of taxes. On the accrual basis, collectible delinquent property taxes and delinquent payments in lieu of taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources - unavailable revenue.

### NOTE 8 - TAX ABATEMENT DISCLOSURES

As of December 31, 2017, the County provides tax abatements through the Enterprise Zone Tax Exemption Program. Pursuant to Ohio Revised Code Chapter 5709, the County established nine Enterprise Zone Tax agreements to encourage the development of real and commercial property and to promote economic development. Abatements are obtained through application by the property owner, including proof that the improvements have been made, and equal a 75%-100% abatement of the additional property tax resulting from the increase in assessed value as a result of the improvement. The amount of the abatement is adjusted on the assessed valuation of the improved property. The County also contracts with the overlapping school districts for payments in lieu of taxes when required by Ohio Revised Code. If the property owner does not fulfill their end of the agreement, the abatement is subject to termination or modification of exemptions and/or require the owners/heirs/successors to make tax incentive donations for the life of the agreement. Below is the information relevant to the disclosure of this program for the year ended December 31, 2017.

<u>Tax Abatement Program</u>	<u>Amount of 2017 Taxes Abated</u>
Enterprise Zone Tax Exemptions	
Real Property	\$616,040

As of December 31, 2017, the County's property taxes were reduced under Enterprise Zone Tax Exemption agreements entered into by an overlapping government.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2017

Overlapping Government	Amount of 2017 Taxes Abated
Enterprise Zone Tax Exemptions	
City of Zanesville	\$83,750

#### NOTE 9 - PERMISSIVE SALES AND USE TAXES

In 1971, the County Commissioners by resolution imposed a one-half percent tax, and an additional one-half percent tax in 1982 and 1993, respectively, on all retail sales made in the County, except sales of motor vehicles, and on the storage, use, or consumption in the County of tangible personal property, including automobiles, not subject to sales tax.

Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the Office of Budget and Management the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month. The Tax Commissioner then, on or before the twentieth day of the month in which certification is made, provide for payment to the County. Proceeds of the tax are credited entirely to the General Fund.

#### NOTE 10 - RECEIVABLES

Receivables at December 31, 2017, 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.

A summary of the principal items of intergovernmental receivables follows:

<u>Governmental Activities</u>	<u>Amount</u>	<u>Governmental Activities (continued)</u>	<u>Amount</u>
Property Tax Allocations	\$590,550	Community Corrections Grant	\$376,240
Local Government Subsidies	352,641	Tuberculosis Reimbursements	12,266
Sales Tax Transition Aid	1,225,008	Children Services Grants and Subsidies	374,166
Emergency Management Grant	18,937	Public Assistance Grants and Subsidies	944,570
Casino Tax Revenue	513,697	Child Support Enforcement Grants and Subsidies	264,144
Highway Grants	147,774	Starlight School Levy Grants and Subsidies	785,834
Highway Traffic Safety Grant	3,128	Miscellaneous Intergovernmental Receivables	46,196
OPOTA Training Reimbursement	29,344	<b>Total Governmental Activities</b>	<b>9,145,168</b>
Felony Delinquent Care and Custody Grants	50,944	<b>Business-Type Activities</b>	
Homeland Security Grants	7,927	Ohio Water Development Authority Grant	475,504
Public Defender	82,505	Public Infrastructure Grant	110,000
Detention Reimbursements	48,032	<b>Total Business-Type Activities</b>	<b>585,504</b>
Victims of Criminal Account Grant	39,257	<b>Total Intergovernmental Receivables</b>	<b>\$9,730,672</b>
MVL and Gasoline Tax Distribution	2,474,142		
Community Development Block Grants	573,639		
JEDD Income Tax Sharing	184,227		

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2017

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

Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Delinquent property taxes deemed collectible by the County Auditor and recorded as a receivable in the amount of \$1,694,895 may not be collected within one year.

During 2017, and in previous years, several tax abatement agreements were entered into between the County and local businesses to encourage economic growth in the County. In addition to the abatements, the businesses also agreed with the County and various school districts to make compensation payments in lieu of taxes. Each agreement states a specified percentage that the businesses will pay based on what the property taxes would normally have been. The receivable has been recorded in each of the levied funds. The County is not able to record a receivable for the entire amount of all payments because the payments are based upon projected collections. For more information on tax abatements, see Note 8.

The County entered into Tax Increment Financing Agreements with The Longaberger Company during 1999 and Lowe's Home Center, Inc. during 1994 for the construction of a distribution center and infrastructure improvements. To encourage these improvements, the companies were granted an exemption from paying any property taxes on the new construction; however, payments in lieu of taxes are made to the County each year in an amount equal to the real property taxes that otherwise would have been due. The County is not able to record a receivable for the entire amount for all payments because the payments are based upon projected collections. These payments are being used to finance the above improvements and will continue until the earlier of 30 years or until the revenue in lieu of taxes equals or exceeds the costs of the improvements. A receivable for the amount has been recorded in the Redevelopment Tax Equivalent and the Brandywine Loop Extension Special Revenue Funds. Delinquent amounts deemed collectible by the County Auditor and recorded as a receivable, in the amount of \$144,798, may not be collected in one year.

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 \$144,472. The County has \$17,997 in delinquent special assessments at December 31, 2017.

Loans Receivable, although ultimately collectible, will not be collected within one year. The County is reflecting a \$138,229 loan receivable in the Debt Service Fund with \$30,000 expected to be received during 2018. This is the result of a loan made to the County Fairboard during 2002.



## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2017

#### NOTE 11 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2017, was as follows:

	Balance December 31, 2016	Additions	Reductions	Balance December 31, 2017
<b><u>Governmental Activities</u></b>				
Non-Depreciable Capital Assets:				
Land	\$6,475,574	\$228,346	(\$4,510)	\$6,699,410
Land Improvements	34,818,728	855,958	(94,955)	35,579,731
Construction in Progress	3,167,031	20,770	(3,167,031)	20,770
Total Non-Depreciable Capital Assets	<u>44,461,333</u>	<u>1,105,074</u>	<u>(3,266,496)</u>	<u>42,299,911</u>
Depreciable Capital Assets:				
Buildings	38,064,877	3,499,536	0	41,564,413
Machinery, Equipment, Furniture and Fixtures	7,287,654	515,845	(486,732)	7,316,767
Vehicles	7,811,690	1,384,343	(567,792)	8,628,241
Infrastructure	57,635,390	3,904,451	(1,802,272)	59,737,569
Total Depreciable Capital Assets	<u>110,799,611</u>	<u>9,304,175</u>	<u>(2,856,796)</u>	<u>117,246,990</u>
Accumulated Depreciation:				
Buildings	(13,857,557)	(862,438)	0	(14,719,995)
Machinery, Equipment, Furniture and Fixtures	(6,173,384)	(246,562)	483,432	(5,936,514)
Vehicles	(6,438,441)	(484,438)	549,869	(6,373,010)
Infrastructure	(25,678,217)	(1,830,527)	1,493,294	(26,015,450)
Total Accumulated Depreciation	<u>(52,147,599)</u>	<u>(3,423,965) *</u>	<u>2,526,595</u>	<u>(53,044,969)</u>
Total Depreciable Capital Assets, Net	<u>58,652,012</u>	<u>5,880,210</u>	<u>(330,201)</u>	<u>64,202,021</u>
Governmental Capital Assets, Net	<u>\$103,113,345</u>	<u>\$6,985,284</u>	<u>(\$3,596,697)</u>	<u>\$106,501,932</u>

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

General Government:	
Legislative and Executive	\$186,596
Judicial	172,822
Public Safety	518,988
Public Works	2,108,236
Health	65,846
Human Services	371,477
Total Depreciation Expense	<u>\$3,423,965</u>

Included in additions and deletions is a reclass of construction in progress in the amount of \$3,158,931 to buildings as a result of completion of County projects.

During 2017, the County received capital contributions valued at \$20,770 from donations from other governments. The County also received \$2,224,975 in infrastructure capital contributions as part of the Ohio Bridge Partnership Program and from donations from other governments.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2017

	Balance December 31, 2016	Additions	Reductions	Balance December 31, 2017
<b><u>Business - Type Activities</u></b>				
Non-Depreciable Capital Assets:				
Land	\$207,800	\$0	\$0	\$207,800
Construction in Progress	2,719,546	2,963,869	(2,444,397)	3,239,018
Total Non-Depreciable Capital Assets	2,927,346	2,963,869	(2,444,397)	3,446,818
Depreciable Capital Assets:				
Buildings	1,092,391	0	(6,237)	1,086,154
Machinery, Equipment, Furniture and Fixtures	1,142,640	381,312	(60,791)	1,463,161
Vehicles	1,427,391	156,558	(35,599)	1,548,350
Infrastructure	113,169,189	2,778,138	(124,894)	115,822,433
Total Depreciable Capital Assets	116,831,611	3,316,008	(227,521)	119,920,098
Accumulated Depreciation:				
Buildings	(533,711)	(8,895)	873	(541,733)
Machinery, Equipment, Furniture and Fixtures	(668,330)	(91,470)	28,570	(731,230)
Vehicles	(845,728)	(89,366)	35,599	(899,495)
Infrastructure	(40,158,973)	(2,524,140)	53,411	(42,629,702)
Total Accumulated Depreciation	(42,206,742)	(2,713,871) *	118,453	(44,802,160)
Total Depreciable Capital Assets, Net	74,624,869	602,137	(109,068)	75,117,938
Business - Type Activities				
Capital Assets, Net	\$77,552,215	\$3,566,006	(\$2,553,465)	\$78,564,756

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

Included in additions and deletions in the above table is a reclass of construction in progress in the amount of \$2,444,397 to infrastructure as a result of completion of sewer and water projects.

#### NOTE 12 - RISK MANAGEMENT

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

Coverage is as follows:

#### Property Coverage:

Property	\$167,317,313 replacement cost value
Equipment Breakdown	\$100,000,000 each accident
Crime	\$1,000,000 each occurrence
Gross Earnings/Extra Expense	\$2,500,000 each occurrence
Contingent Business Interruption	\$100,000 each occurrence

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2017

Liability Coverage:

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

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

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

The County maintains a limited risk health insurance program for employees through National Union Fire Insurance Company of Pittsburgh, PA. Premiums are paid to a third party administrator, MedBen Marketing Services, Inc. The claims are processed and monitored by a County insurance administrator in conjunction with the third party administrator. An internal service fund is presented in the financial statements and reflects premiums paid into the Self-Insurance Health Internal Service Fund by other funds which are available to pay claims and administrative costs, and establish claim reserves. An excess coverage insurance policy covers annual individual claims in excess of \$125,000 and aggregate annual claims in excess of \$8,081,330.

The claims liability of the Self-Insurance Health Internal Service Fund of \$891,963 is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Amounts reported were provided by the County's third party administrators.

Changes in the funds' claims liability for 2016 and 2017 were:

Self Insurance Health Fund	Balance at Beginning of Year	Current Year Claims	Claims Payments	Balance at End of Year
2016	\$935,442	\$7,025,098	\$6,782,193	\$1,178,347
2017	1,178,347	8,446,915 (1)	8,733,299	891,963
			\$8,312,191	
			134,724	
			<u>\$8,446,915</u>	

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2017

From 2006 through 2014, the County maintained a retrospective rating workers' compensation program. Under the retrospective rating program, the County accumulated workers' compensation premiums in a self-insurance internal service fund based upon rates determined by their third party administrator. A portion of the premiums were paid to the State of Ohio to cover administrative fees, while the remaining premiums were maintained in the fund and used to pay claims as they were billed by the State. The remaining amount of the accumulated premiums will be used to pay future claims relating to years 2006 through 2014. These claims are billed to the County one year in arrears. Once the County receives notice of the prior year claims paid by the Bureau of Workers' Compensation, the County will reimburse the State for claims paid on the County's behalf. This payable is reclassified from claims payable to intergovernmental payable. The County contracts with the firm of Comp Management, Inc. to provide administrative, costs controls, and actuarial services for the plan. The intergovernmental and claims liabilities reported in the Workers' Compensation Internal Service Fund at December 31, 2017, 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 2016 and 2017 were:

Self-Insurance Workers' Compensation Fund	Balance at Beginning of Year	Change in Estimate	Current Year Claims	Claims Payments	Balance at End of Year
2016	\$378,163	(\$81,063)	\$0	\$170,877	\$126,223
2017	126,223	0	6,022	66,106	66,139

The County participates in the workers' compensation program provided by the State of Ohio. For 2017, the County participated in the County Commissioners Association of Ohio (CCAO) Workers' Compensation Group Rating Program (Program), an insurance purchasing pool. (See Note 22) The Program is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The participating counties continue to pay for their own individual premiums and have the opportunity to receive retrospective premium adjustments based upon the combined performance of the group. Depending upon that performance, the participating employers can receive either a premium refund or assessment. Employers will pay experience - or base rated premium under the same terms as if they were not in a retro group. The total premium for the entire group is the standard premium of the group. The standard premium serves as the benchmark that is adjusted up and down retroactively. In order to allocate the savings derived by formation of the Program, the Program's executive committee annually calculates the group-retrospective premium based on developed incurred claim losses for the whole group. The new premium is compared to the standard premium. If the retrospective premium is lower than the standard premium, a refund will be distributed to the employers of the group. If the retrospective premium is higher, an assessment will be charged to each participant.

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

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

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2017

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#### NOTE 13 - DEFINED BENEFIT PENSION PLANS

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

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

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

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

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

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

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

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

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

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2017

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

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

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

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

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

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2017

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

	State and Local	Law Enforcement
<b>2017 Statutory Maximum Contribution Rates</b>		
Employer	14.0 %	18.1 %
Employee	10.0 %	*
 <b>2017 Actual Contribution Rates</b>		
Employer:		
Pension	13.0 %	17.1 %
Post-employment Health Care Benefits	1.0 %	1.0 %
Total Employer	14.0 %	18.1 %
Employee	10.0 %	13.0 %

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

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

The County's contractually required contribution was \$3,899,331 for 2017. Of this amount, \$388,962 is reported as an intergovernmental payable.

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

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

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

The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. With certain exceptions, the basic benefit is increased each year by two percent of the original base benefit. For members retiring August 1, 2013, or later, the first two percent is paid on the fifth anniversary of the retirement benefit. Effective July 1, 2017, the cost-of-living adjustment was reduced to zero. Members are eligible to retire at age 60 with five years of qualifying service credit, or age 55 with 26 years of service, or 31 years of service regardless of age. Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be five years of service credit and age 65, or 35 years of service credit and at least age 60.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2017

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The DC Plan allows members to place all their member contributions and 9.5 percent of the 14 percent employer contributions into an investment account. Investment allocation decisions are determined by the member. The remaining 4.5 percent of the 14 percent employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, 12 percent of the 14 percent member rate goes to the DC Plan and the remaining 2 percent goes to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of service. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age 50 or later.

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

A DB or Combined Plan member with five or more years of credited service who is determined to be disabled may qualify for a disability benefit. Eligible survivors of members who die before service retirement may qualify for monthly benefits. New members on or after July 1, 2013, must have at least ten years of qualifying service credit that apply for disability benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy - Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. Through June 30, 2017, the employer rate was 14 percent and the member rate was 14 percent of covered payroll. The 2017 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$89,321 for 2017. Of this amount, \$1,739 is reported as an intergovernmental payable.

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

The net pension liability for OPERS was measured as of December 31, 2016, and the net pension liability for STRS was measured as of June 30, 2017. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:



**Muskingum County, Ohio**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017**

	OPERS	STRS	Total
Proportion of the Net Pension Liability:			
Current Measurement Date	0.2282760%	0.00607446%	
Prior Measurement Date	0.2319050%	0.00597203%	
Change in Proportionate Share	<u>-0.0036290%</u>	<u>0.0001024%</u>	
Proportionate Share of the Net Pension Liability	\$51,837,598	\$1,443,001	\$53,280,599
Pension Expense	\$10,559,995	(\$587,263)	\$9,972,732

At December 31, 2017, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS	STRS	Total
<b>Deferred Outflows of Resources</b>			
Differences between expected and actual experience	\$70,262	\$55,722	\$125,984
Change of assumptions	8,222,078	315,600	8,537,678
Net difference between projected and actual earnings on pension plan investments	7,719,814	0	7,719,814
Changes in proportion and differences between County contributions and proportionate share of contributions	0	50,841	50,841
County contributions subsequent to the measurement date	3,899,331	46,054	3,945,385
Total Deferred Outflows of Resources	<u>\$19,911,485</u>	<u>\$468,217</u>	<u>\$20,379,702</u>
<b>Deferred Inflows of Resources</b>			
Differences between expected and actual experience	\$308,511	\$11,630	\$320,141
Net difference between projected and actual earnings on pension plan investments	0	47,621	47,621
Changes in proportion and differences between County contributions and proportionate share of contributions	337,126	148,945	486,071
Total Deferred Inflows of Resources	<u>\$645,637</u>	<u>\$208,196</u>	<u>\$853,833</u>

\$3,945,385 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31,	OPERS	STRS	Total
2018	\$6,304,906	\$34,853	\$6,339,759
2019	6,556,318	99,635	6,655,953
2020	2,731,581	48,406	2,779,987
2021	(226,288)	31,073	(195,215)
	<u>\$15,366,517</u>	<u>\$213,967</u>	<u>\$15,580,484</u>

**Actuarial Assumptions - OPERS**

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

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2017

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2016, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67. In 2016, the OPERS' actuarial consultants conducted an experience study for the period 2011 through 2015, comparing assumptions to actual results. The experience study incorporates both a historical review and forward-looking projections to determine the appropriate set of assumptions to keep the plan on a path toward full funding. Information from this study led to changes in both demographic and economic assumptions, with the most notable being a reduction in the actuarially assumed rate of return from 8.0 percent down to 7.5 percent, for the defined benefit investments. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2016, compared with December 31, 2015, are presented below:

	December 31, 2016	December 31, 2015
Wage Inflation	3.25 percent	3.75 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.15 percent, simple	3 percent, simple through 2018, then 2.8 percent, simple
Investment Rate of Return	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

For 2016, mortality rates were based on the RP-2014 Healthy Annuitant Mortality table. For males, Healthy Annuitant Mortality tables were used, adjusted for mortality improvement back to the observation period base of 2006 and then established the base year as 2015. For females, Healthy Annuitant Mortality tables were used, adjusted for mortality improvements back to the observation period base year of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled Mortality tables, adjusted for mortality improvement back to the observation base year of 2006 and then established the base year as 2015 for males and 2010 for females. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the above described tables.

For 2015, mortality rates were based on the RP-2000 Mortality table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

The most recent experience study was completed for the five year period ended December 31, 2015. The prior experience study was completed for the five year period ended December 31, 2010.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2017

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

During 2016, OPERS managed investments in four investment portfolios: the Defined Benefit portfolio, the 401(h) Health Care Trust portfolio, the 115 Health Care Trust portfolio, and the Defined Contribution portfolio. The 401(h) Health Care Trust portfolio was closed as of June 30, 2016 and the net position transferred to the 115 Health Care Trust portfolio on July 1, 2016. The Defined Benefit portfolio contains the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, and the annuitized accounts of the Member-Directed Plan. The Defined Benefit portfolio historically included the assets of the Member-Directed retiree medical accounts funded through the VEBA Trust. However, the VEBA Trust was closed as of June 30, 2016 and the net position transferred to the 115 Health Care Trust portfolio on July 1, 2016. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio is 8.3 percent for 2016.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2016 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.75 %
Domestic Equities	20.70	6.34
Real Estate	10.00	4.75
Private Equity	10.00	8.97
International Equities	18.30	7.95
Other investments	18.00	4.92
Total	100.00 %	5.66 %

**Discount Rate** The discount rate used to measure the total pension liability for 2016 was 7.5 percent. The discount rate for 2015 was 8 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the statutorily required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2017

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

The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.5 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.5 percent) or one-percentage-point higher (8.5 percent) than the current rate:

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
County's proportionate share of the net pension liability	\$79,193,510	\$51,837,598	\$29,041,273

#### Actuarial Assumptions - STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the July 1, 2017, actuarial valuation, compared with July 1, 2016 are presented below:

	July 1, 2017	July 1, 2016
Inflation	2.50 percent	2.75 percent
Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65	12.25 percent at age 20 to 2.75 percent at age 70
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation	7.75 percent, net of investment expenses, including inflation
Payroll Increases	3 percent	3.5 percent
Cost-of-Living Adjustments (COLA)	0.0 percent, effective July 1, 2017	2 percent simple applied as follows: for members retiring before August 1, 2013, 2 percent per year; for members retiring August 1, 2013, or later, 2 percent COLA commences on fifth anniversary of retirement date.

For the July 1, 2017, actuarial valuation, post-retirement mortality rates for healthy retirees are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016.

For the July 1, 2016 actuarial valuation, mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022 - Scale AA) for Males and Females. Males' ages are set-back two years through age 89 and no set-back for age 90 and above. Females younger than age 80 are set back four years, one year set back from age 80 through 89, and no set back from age 90 and above.

Actuarial assumptions used in the July 1 2017, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016. Actuarial assumptions used in the June 30, 2016, valuation are based on the results of an actuarial experience study, effective July 1, 2012.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2017

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

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

\* 10 year annualized geometric nominal returns, which include the real rate of return and inflation of 2.5 percent and does not include investment expenses. Over a 30-year period, STRS' investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

**Discount Rate** The discount rate used to measure the total pension liability was 7.45 percent as of June 30, 2017. The discount rate used to measure the total pension liability was 7.75 percent as of June 30, 2016. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2017. Therefore, the long-term expected rate of return on pension plan investments of 7.45 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2017.

**Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.45 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.45 percent) or one-percentage-point higher (8.45 percent) than the current rate:

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net pension liability	\$2,068,493	\$1,443,001	\$916,118

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2017

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#### NOTE 14 - POST-EMPLOYMENT BENEFITS

##### Ohio Public Employees Retirement System (OPERS)

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

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

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

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

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

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2017, state and local government employers contributed at a rate of 14 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 1.0 percent during calendar year 2017. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2018 decreased to 0 percent for both plans. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2017 was 4.0 percent.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2017

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Substantially all of the County's contribution allocated to fund post-employment health care benefits relates to the cost-sharing, multiple-employer trusts. The corresponding contribution for the years ended December 31, 2017, 2016, and 2015 was \$288,409, \$523,828, and \$636,550, respectively. For 2017, 90 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2016 and 2015.

#### State Teachers Retirement System (STRS)

Plan Description - The State Teachers Retirement System of Ohio (STRS Ohio) administers a cost-sharing, multiple employer defined benefit Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS Ohio. Benefits include hospitalization, physicians' fees, prescription drugs, and reimbursement of monthly Medicare Part B premiums. Medicare Part B premium reimbursements will be discontinued effective January 1, 2019. The Plan is included in the report of STRS Ohio which may be obtained by visiting [www.strsoh.org](http://www.strsoh.org) or by calling (888) 227-7877.

Funding Policy - Ohio Revised Code Chapter 3307 authorizes STRS Ohio to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Health Plan. All health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For fiscal year 2017, 2016, and 2015, STRS Ohio did not allocate any employer contributions to postemployment health care.

#### NOTE 15 - OTHER EMPLOYEE BENEFITS

##### Compensated Absences

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

##### Other Health Insurance Options

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

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

In prior years, the County has entered into capitalized leases for copiers, postage machines, vehicles, and road equipment. During 2017, the County entered into lease arrangements totaling \$1,240,922 for vehicles to be used by the sheriff's department, road equipment to be used by the highway department, and two postage machines to be used by the human services 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, 2017**

Assets acquired by lease have been capitalized in the government-wide statements governmental activities in the amount of \$1,565,862, 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 \$1,500,442 at December 31, 2017. Principal payments toward all capital leases during 2017 totaled \$365,398 for governmental activities.

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

Year Ending December 31,	Principal	Interest	Total
2018	\$291,489	\$42,605	\$334,094
2019	205,414	30,334	235,748
2020	153,431	21,414	174,845
2021	158,435	15,295	173,730
2022	154,542	9,666	164,208
2023	159,302	4,907	164,209
Total	<u>\$1,122,613</u>	<u>\$124,221</u>	<u>\$1,246,834</u>

**NOTE 17 - SIGNIFICANT COMMITMENTS**

**Encumbrances**

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

<u>Governmental Funds</u>	
General Fund	\$703,066
Public Assistance	431,992
Starlight School Levy	128,460
Children Services Levy	374,158
Other Governmental Funds	712,983
Total Governmental Funds	<u>2,350,659</u>
<u>Proprietary Funds</u>	
Sewer	199,779
Water	701,531
Internal Service Funds	1,192,734
Total Proprietary Funds	<u>2,094,044</u>
Total All Funds	<u>\$4,444,703</u>



Muskingum County, Ohio

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017

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Contractual Commitments

As of December 31, 2017, the County had contractual purchase commitments for the following projects:

<u>Project</u>	<u>Fund</u>	<u>Purchase Commitment</u>	<u>Amount Paid as of 12/31/2017</u>	<u>Amount Remaining on Contract</u>
Sexennial Revaluation	Real Estate Assessment Special Revenue Fund	\$1,058,250	\$862,276	\$195,974
Senior Center Renovations	Senior Building Renovations Capital Projects Fund	2,504,433	2,486,944	17,489
South Avenue Lift Station	Sewer Enterprise Fund	848,763	181,799	666,964
South Avenue Force Main	Sewer Enterprise Fund	801,494	391,645	409,849
Ruraldale Extension	Water Enterprise Fund	328,206	224,670	103,536
State Route 555 Extension	Water Enterprise Fund	3,117,737	840,471	2,277,266
Wastewater Treatment Plant	Water Enterprise Fund	39,925	19,963	19,962

Of the amount remaining on these projects, \$559,011 was encumbered in the Water Enterprise Fund at year end.

NOTE 18 - LONG-TERM OBLIGATIONS

Changes in the County's long-term obligations during 2017 consist of the following:

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2017

<b>Governmental Activities</b>	Outstanding 12/31/2016	Additions	Deletions	Outstanding 12/31/2017	Amounts Due Within One Year
<b>General Obligation Bonds:</b>					
2009 2%-4.375% Various Purpose Improvement					
Serial Bonds - \$2,270,000	\$1,626,000	\$0	\$97,000	\$1,529,000	\$105,000
Bond Premium	9,737	0	749	8,988	0
2009 2.5%-4.25% Various Purpose County					
Facilities Refunding Serial Bonds - \$9,425,000	2,245,000	0	955,000	1,290,000	635,000
Bond Premium	87,131	0	7,921	79,210	0
2012 2%-3% Various Purpose County					
Facilities Refunding Serial Bonds - \$1,655,000	1,035,000	0	155,000	880,000	165,000
Bond Premium	43,191	0	7,199	35,992	0
2013 2.990% Job and Family Services Private					
Placement Bonds - \$200,000	163,800	0	12,800	151,000	13,170
2016 1%-4% Various Purpose Refunding					
Serial Bonds - \$560,000	555,000	0	45,000	510,000	45,000
Bond Premium	50,386	0	5,039	45,347	0
<b>Total General Obligation Bonds</b>	<b>5,815,245</b>	<b>0</b>	<b>1,285,708</b>	<b>4,529,537</b>	<b>963,170</b>
<b>Special Assessment Debt with Governmental Commitment:</b>					
2008 4.21% Rose Hill Road Area Waterline					
Special Assessment OWDA - \$172,042	148,647	0	3,935	144,712	4,103
2012 2%-3% Various Purpose County Facilities					
Refunding Serial Bonds - \$130,000	85,000	0	10,000	75,000	15,000
Bond Premium	3,444	0	574	2,870	0
2013 2%-3% Various Purpose Refunding					
Serial Bonds - \$38,400	28,100	0	3,300	24,800	3,300
2013 4% Various Purpose Refunding					
Term Bonds - \$8,200	8,200	0	0	8,200	0
Bond Premium	939	0	78	861	0
<b>Total Special Assessment Debt</b>	<b>274,330</b>	<b>0</b>	<b>17,887</b>	<b>256,443</b>	<b>22,403</b>
<b>OWDA Loans:</b>					
2016 - 0% Home Sewage Treatment System					
OWDA Loan - \$200,000	0	200,000	200,000	0	0
2017 - 0% Home Sewage Treatment System					
OWDA Loan - \$39,256	0	39,256	39,256	0	0
<b>Total OWDA Loans</b>	<b>0</b>	<b>239,256</b>	<b>239,256</b>	<b>0</b>	<b>0</b>
2014 - 0% State Capital Improvement					
Project OPWC Loan - \$464,083	448,614	0	15,469	433,145	7,735
Compensated Absences	3,701,096	1,917,711	1,852,444	3,766,363	1,677,918
Workers' Compensation Claims Payable	58,698	0	30,511	28,187	14,357
<b>Net Pension Liability:</b>					
OPERS	38,963,804	11,318,664	0	50,282,468	0
STRS	1,999,018	0	556,017	1,443,001	0
<b>Total Net Pension Liability</b>	<b>40,962,822</b>	<b>11,318,664</b>	<b>556,017</b>	<b>51,725,469</b>	<b>0</b>
Long-Term Contracts Payable - TID	2,776,037	0	761,455	2,014,582	786,403
Capital Leases	247,089	1,240,922	365,398	1,122,613	291,489
<b>Total Governmental Activities</b>	<b>\$54,283,931</b>	<b>\$14,716,553</b>	<b>\$5,124,145</b>	<b>\$63,876,339</b>	<b>\$3,763,475</b>

(continued)

Muskingum County, Ohio

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017

(continued)

	Outstanding 12/31/2016	Additions	Deletions	Outstanding 12/31/2017	Amounts Due Within One Year
<b>Business-Type Activities</b>					
General Obligation Bonds:					
2009 2%-4.375% Various Purpose Improvement					
Serial Bonds - \$2,135,000					
Sewer Fund	\$1,472,000	\$0	\$89,000	\$1,383,000	\$95,000
Water Fund	72,000	0	4,000	68,000	5,000
Sewer Fund Bond Premium	4,368	0	336	4,032	0
Water Fund Bond Premium	143	0	11	132	0
2009 2.5%-4.25% Various Interest Rate Various Purpose					
County Facilities Refunding Serial					
Bonds - \$580,000 - Sewer Fund	155,000	0	45,000	110,000	65,000
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	2,035	0	185	1,850	0
2012 2%-3% Various Purpose Refunding					
Serial Bonds - \$940,000 - Sewer Fund	590,000	0	85,000	505,000	95,000
Bond Premium	24,610	0	4,102	20,508	0
2013 2%-3% Capital Facilities Refunding					
Serial Bonds - \$6,231,600					
Sewer Fund	697,800	0	72,100	625,700	71,300
Water Fund	4,044,100	0	439,600	3,604,500	455,400
2013 4% Capital Facilities Refunding					
Term Bonds - \$266,800					
Sewer Fund	259,100	0	0	259,100	0
Water Fund	7,700	0	0	7,700	0
Sewer Fund Bond Premium	24,129	0	2,011	22,118	0
Water Fund Bond Premium	86,520	0	8,652	77,868	0
2016 1%-4% Various Purpose Refunding					
Serial Bonds - \$4,725,000 - Sewer Fund	4,670,000	0	410,000	4,260,000	425,000
Bond Premium	409,542	0	40,954	368,588	0
Total General Obligation Bonds	13,044,047	0	1,200,951	11,843,096	1,211,700
OWDA Loans:					
Sewer Enterprise Fund -					
2008 4.21% West Pike Sanitary					
Sewer - \$6,095,725	5,266,745	0	139,419	5,127,326	145,350
2010 0% Coopermill Road Sanitary					
Sewer - \$2,106,153	342,250	0	26,327	315,923	26,327
2010 0% Olde Falls Road Sanitary					
Sewer - \$1,630,149	565,924	0	40,423	525,501	40,423
2010 0% Dunzweiler Drive Sanitary					
Sewer - \$1,005,199	381,998	0	28,296	353,702	28,296
2015 2.54% Avondale Sewer - \$388,385	244,431	110,316	7,226	347,521	0
2017 2.13% South Avenue Sewage Lift Station					
Sewer - \$290,773	0	290,773	0	290,773	0
Total Sewer Enterprise Fund	\$6,801,348	\$401,089	\$241,691	\$6,960,746	\$240,396

(continued)

Muskingum County, Ohio

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017

(continued)

<b>Business - Type Activities (continued)</b>	Outstanding 12/31/2016	Additions	Deletions	Outstanding 12/31/2017	Amounts Due Within One Year
Water Enterprise Fund -					
2002 1.5% Gaysport Waterline					
Extension - \$1,231,757	\$704,899	\$0	\$40,717	\$664,182	\$41,330
2002 1.5% Adamsville Water					
Project - \$749,580	428,964	0	24,778	404,186	25,151
2003 1.5% Coal Run Water					
Extension - \$264,201	164,055	0	8,540	155,515	8,668
2003 1.5% Chandlersville					
Waterlines - \$1,026,608	620,932	0	33,432	587,500	33,936
2004 1.5% Chandlersville					
Waterlines - \$21,844	13,912	0	701	13,211	711
2006 2.0% Nashport Waterline - \$384,439	211,284	0	19,287	191,997	19,675
2007 2.0% Adamsville Waterline					
Extension - \$335,100	192,447	0	16,645	175,802	16,980
2008 2.0% Water Supply Line - \$548,806	328,609	0	36,040	292,569	26,708
2010 3.39% State Route 146 Waterline					
Extension - \$127,996	111,570	0	3,074	108,496	3,179
2011 3.79% South Moose Eye Road					
Waterline Extension - \$168,280	151,608	0	3,727	147,881	3,869
2012 0% Gratiot/Mt. Sterling					
Water Project - \$2,272,021	1,176,829	0	45,263	1,131,566	45,263
2014 2% North River Road					
Waterline Extension - \$1,153,965	888,006	0	24,500	863,506	24,993
2014 2% Water Supply					
Expansion - \$1,481,981	1,358,891	0	63,407	1,295,484	64,681
2014 2% Western Heights					
Waterline - \$326,608	245,663	0	6,778	238,885	6,914
2017 0% State Route 555 Waterline					
Extension - \$303,692	0	303,692	164,810	138,882	0
2017 0% Ruraldale Water Main					
Extension - \$219,424	0	219,424	112,500	106,924	0
<b>Total Water Enterprise Fund</b>	<b>6,597,669</b>	<b>523,116</b>	<b>604,199</b>	<b>6,516,586</b>	<b>322,058</b>
<b>Total OWDA Loans</b>	<b>13,399,017</b>	<b>924,205</b>	<b>845,890</b>	<b>13,477,332</b>	<b>562,454</b>
2015 0% Avondale Sewer State Capital					
Improvement Project OPWC Loan	833,197	73,544	30,225	876,516	15,112
Net Pension Liability - OPERS	1,205,066	350,064	0	1,555,130	0
Compensated Absences	118,150	50,886	48,204	120,832	47,578
<b>Total Business - Type Activities</b>	<b>28,599,477</b>	<b>1,398,699</b>	<b>2,125,270</b>	<b>27,872,906</b>	<b>1,836,844</b>
<b>Total Long-Term Obligations</b>	<b>\$82,883,408</b>	<b>\$16,115,252</b>	<b>\$7,249,415</b>	<b>\$91,749,245</b>	<b>\$5,600,319</b>

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2017

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#### Governmental Activities

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 \$575,000 at December 31, 2017. 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 2017 is \$17,440 leaving an unamortized balance of \$174,400. 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 2017 is \$5,841 leaving an unamortized balance of \$29,205. 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.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2017

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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.

On March 30, 2016, the County issued \$560,000 of Various Purpose General Obligation Refunding Serial Bonds that were used to refund the 2006 Various Purpose Serial and Term Bonds. The general obligation refunding bonds were sold at a premium of \$55,425 that will be amortized over the term of the bonds. The refunding resulted in an advance refunding of the 2006 Various Purpose Serial and Term Bonds in the amount of \$580,000. \$603,105, (after premium, underwriting fees, and other issuance costs) was deposited into an irrevocable trust to provide for all future debt service payments on the refunded 2006 bonds. On December 1, 2016, the 2006 refunded general obligation bonds were called and paid in full and the escrow account was closed. As a result of the total refunding, \$580,000 of the refunded bonds is considered defeased and the liability is removed from the statement of net position. The refunding resulted in a difference between the net carrying amount of the debt and the acquisition price in the amount of \$22,610. This difference, reported in the accompanying financial statements as a deferred amount on refunding, is being amortized to interest expense through the year 2026. The amount amortized for 2017 is \$2,056 leaving an unamortized balance of \$18,499. The bonds are backed by the full faith and credit of the County and are being retired from the Bond Retirement Debt Service Fund using General Fund property tax revenues. The bonds were issued for a ten year period with final maturity in 2026.

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

Year Ending December 31,	Principal	Interest	Total
2018	\$963,170	\$156,670	\$1,119,840
2019	993,580	125,271	1,118,851
2020	343,970	87,236	431,206
2021	369,400	76,485	445,885
2022	374,830	64,936	439,766
2023-2027	1,003,050	183,949	1,186,999
2028-2029	312,000	20,581	332,581
Total	<u>\$4,360,000</u>	<u>\$715,128</u>	<u>\$5,075,128</u>

#### Special Assessment Bonds

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.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2017

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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 2017 was \$443 leaving an unamortized balance of \$2,212. The bonds were issued for a ten year period with final maturity in 2022.

On November 13, 2013, the County issued \$46,600 of Various Purpose Capital Facilities Refunding Bonds that consisted of \$38,400 in serial bonds and \$8,200 in term bonds that were used to current refund the 2003 Capital Facilities Refunding Serial and Term Bonds. These special assessment refunding bonds were sold at a premium of \$1,173 that will be amortized over the term of the bonds. The refunding resulted in no difference between the net carrying amount of the debt and the reacquisition price. However, the unamortized deferred amount on refunding from the 2003 refunded bonds, in the amount of \$6,624 will be amortized to interest expense through the year 2028. The amount amortized during 2017 was \$442 leaving an unamortized balance of \$4,414. The bonds were issued for a fifteen year period with final maturity in 2028.

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

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

Year Ending December 31,	Principal	Interest	Total
2018	\$18,300	\$3,068	\$21,368
2019	18,200	2,701	20,901
2020	18,200	2,187	20,387
2021	18,100	1,666	19,766
2022	18,100	1,138	19,238
2023-2027	14,700	2,055	16,755
2028	2,400	96	2,496
Total	<u>\$108,000</u>	<u>\$12,911</u>	<u>\$120,911</u>

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2017

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

Year Ending December 31,	Principal	Interest	Total
2018	\$4,103	\$5,748	\$9,851
2019	4,277	5,582	9,859
2020	4,459	5,409	9,868
2021	4,648	5,229	9,877
2022	4,846	5,041	9,887
2023-2027	27,505	22,095	49,600
2028-2032	33,875	16,042	49,917
2033-2037	41,720	8,588	50,308
2038-2039	19,279	974	20,253
Total	<u>\$144,712</u>	<u>\$74,708</u>	<u>\$219,420</u>

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

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

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

#### **Optional Redemptions**

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

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

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

#### **Ohio Water Development Authority Loans**

During 2017, the County issued \$239,256 in OWDA Loans to be used for two Home Sewage Treatment System programs. During 2017, these loans were retired with grant proceeds received by the Block Grants Special Revenue Fund.



## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2017

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

During 2014, the County entered into a contractual agreement for a construction loan from OPWC. Under the term of this agreement, OPWC will reimburse, advance, or directly pay the construction costs of the approved project. OPWC will capitalize administrative costs and construction interest and add them to the total amount of the final loan. As of December 31, 2017, the Issue II Capital Projects Fund received \$464,083 of this interest free loan. This loan will be repaid from revenues of the Motor Vehicle and Gasoline Tax Special Revenue Fund. Principal requirements to maturity are as follows:

Year Ending	Principal
December 31,	
2018	\$7,735
2019	15,469
2020	15,469
2021	15,469
2022	15,469
2023-2027	77,347
2028-2032	77,347
2033-2037	77,347
2038-2042	77,347
2043-2046	54,146
Total	<u>\$433,145</u>

#### Compensated Absences

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

#### Workers' Compensation Claims Payable

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

#### Net Pension Liability

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

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2017

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#### **Long-Term Contracts Payable**

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

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

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

Based upon the cooperative agreement related to this exchange transaction, the County's financial statements reflect a long-term contract payable in the amount of \$2,014,582 at December 31, 2017. The long-term contracts payable amount reported in the County's financial statements is also reflected on the Transportation Improvement District's financial statements as a loan payable to the State Infrastructure Bank. The County has pledged non-tax revenues for the purpose of making the required use payments from the public works program. The County is also reporting the improvement as part of their infrastructure.

#### **Capital Leases**

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

#### Business-Type Activities

#### **General Obligation Bonds**

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, 2017

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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 2017 is \$4,807 leaving an unamortized balance of \$48,070. 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 2017 is \$3,264 leaving an unamortized balance of \$16,324. The bonds are backed by the full faith and credit of the County and are being retired with Sewer Enterprise Fund revenues. The bonds were issued for a ten year period with final maturity in 2022.

On November 13, 2013, the County issued \$6,498,400 of Various Purpose Capital Facilities Refunding Serial and Term Bonds that were used to current refund the 2003 Capital Facilities Refunding Serial and Term Bonds. The 2003 refunded bonds were originally issued for a 27 year period and were called on December 1, 2013. The refunding bonds were sold at a premium of \$142,638 that will be amortized over the term of the bonds. As a result of the refunding, \$6,533,000 of the refunded bonds is considered defeased and the liability is removed from the statement of net position. The refunding resulted in a difference between the net carrying amount of the refunded debt and the reacquisition price in the amount of \$9,792. This 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 2017 is \$35,170 leaving an unamortized balance in the amount of \$283,363. 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.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2017

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On March 30, 2016, the County issued \$4,725,000 of Various Purpose General Obligation Refunding Serial Bonds that were used to refund the 2006 Various Purpose Serial and Term Bonds. The 2006 refunded bonds were originally issued for a twenty year period. The general obligation bonds were sold at a premium of \$450,496 that will be amortized over the term of the bonds. The refunding resulted in an advance refunding of the 2006 Various Purpose Serial and Term Bonds. \$5,084,544, (after premium, underwriting fees, and other issuance costs) was deposited into an irrevocable trust to provide for all future debt service payments on the refunded 2006 bonds. On December 1, 2016, the 2006 refunded general obligation bonds were called and paid in full and the escrow account was closed. As a result of the total refunding, \$4,890,000 of the refunded bonds is considered defeased and the liability is removed from the statement of net position. The refunding resulted in a difference between the net carrying amount of the debt and the acquisition price in the amount of \$190,067. This difference, reported in the accompanying financial statements as a deferred amount on refunding, is being amortized to interest expense through the year 2026. The amount amortized for 2017 is \$17,279 leaving an unamortized balance of \$155,509. The bonds are backed by the full faith and credit of the County and are being retired with Sewer Enterprise Fund revenues. The bonds were issued for a ten year period with final maturity in 2026.

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

Year Ending December 31,	Principal	Interest	Total
2018	\$1,211,700	\$348,807	\$1,560,507
2019	1,216,800	313,597	1,530,397
2020	1,261,800	287,698	1,549,498
2021	1,296,900	257,921	1,554,821
2022	1,331,900	225,798	1,557,698
2023-2027	4,648,300	517,553	5,165,853
2028-2029	380,600	22,732	403,332
Total	<u>\$11,348,000</u>	<u>\$1,974,106</u>	<u>\$13,322,106</u>

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

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

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

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2017

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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 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 \$11,516,384 (original issue amount) in sewer system OWDA loans issued between 2008 and 2017. 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 \$8,969,479. Principal and interest paid for the current year and total customer net revenues were \$446,289 and \$2,049,461, respectively.

**Muskingum County, Ohio**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017**

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

The County has pledged future water customer revenues, net of specified operating expenses, to repay \$10,616,302 (original issue amount) in water system OWDA loans issued between 2002 and 2015. Proceeds from these loans provided financing for various water projects. The loans are payable solely from water customer net revenues and are payable through 2044. Annual principal and interest payments on the loans as compared to net future revenues are not estimable but are expected to be less than net revenues in each year the loans are outstanding. The total principal and interest remaining to be paid on the loans is \$7,248,093. Principal and interest paid for the current year and total customer net revenues were \$686,889 and \$2,074,904, respectively.

The OWDA loan amortization schedules for the Avondale sewer project, the South Avenue lift station, the State Route 555 waterline extension, and the Ruraldale Water Main extension will not be available until the entire amount of the loans have been drawn down or the projects are complete. Annual debt service requirements to maturity for the remaining OWDA loans are as follows:

Year Ending December 31,	Principal	Interest	Total
2018	\$562,454	\$300,202	\$862,656
2019	573,762	289,203	862,965
2020	585,433	277,853	863,286
2021	597,478	266,143	863,621
2022	609,912	254,058	863,970
2023-2027	3,216,984	1,075,032	4,292,016
2028-2032	2,954,715	729,218	3,683,933
2033-2037	2,202,685	370,633	2,573,318
2038-2042	1,210,704	60,411	1,271,115
2043-2044	79,105	1,587	80,692
Total	\$12,593,232	\$3,624,340	\$16,217,572

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

During 2015, the County entered into a contractual agreement for a construction loan from OPWC. Under the term of this agreement, OPWC will reimburse, advance, or directly pay the construction costs of the Avondale Sewer project. OPWC will capitalize administrative costs and construction interest and add them to the total amount of the final loan. As of December 31, 2017, the Sewer Enterprise Fund received the entire amount of total approved interest free loan of \$906,741. This loan will be repaid from revenues from the Sewer Enterprise Fund. Principal requirements to maturity are as follows:

Year Ending December 31,	Principal
2018	\$15,112
2019	30,225
2020	30,225
2021	30,225
2022	30,225
2023-2027	151,124
2028-2032	151,124
2033-2037	151,124
2038-2042	151,124
2043-2047	136,008
Total	\$876,516

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2017

#### Compensated Absences

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

#### Net Pension Liability

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

#### Conduit Debt, Legal Debt Margin and Bond Insurance

Pursuant to State Statute, various industrial revenue bonds have been entered into for private industry within the County. The proceeds of the industrial revenue bonds are used by the various private industries for new construction or improvements. The bonds are to be repaid by the recipients of the proceeds and do not represent an obligation of the County. As of December 31, 2017, \$295,000,000 of industrial revenue bonds have been entered into, and \$288,025,000 remained outstanding.

The County's overall legal debt margin at December 31, 2017 was \$39,876,274.

#### NOTE 19 - INTERFUND TRANSACTIONS

Interfund balances at December 31, 2017, consist of the following individual fund receivables and payables:

<u>Interfund Payable</u>	<u>Interfund Receivable</u>						Total
	<u>Major Funds</u>						
	General	Public Assistance	Children Services Levy	Sewer	Water	Other Nonmajor Governmental	
Major Funds:							
General	\$0	\$0	\$5,543	\$1,692	\$1,030	\$0	\$8,265
Public Assistance	56,876	0	0	0	0	0	56,876
Children Services Levy	3,840	0	0	1,358	0	0	5,198
Sewer	163,702	0	0	0	59,328	0	223,030
Water	494,789	0	0	0	0	0	494,789
Other Nonmajor Governmental	735,021	48,678	0	0	609	16,887	801,195
<b>Total All Funds</b>	<b>\$1,454,228</b>	<b>\$48,678</b>	<b>\$5,543</b>	<b>\$3,050</b>	<b>\$60,967</b>	<b>\$16,887</b>	<b>\$1,589,353</b>

The above interfund receivables/payables are due to time lags between the dates interfund goods and services are provided, transactions recorded in the accounting system, and payments between funds were made. All amounts are expected to be repaid within one year.

On December 1, 2012, the County issued a bond anticipation note for a five year period at a rate of 2.5 percent. The County purchased this note. The County identified the Sewer Enterprise Fund as the fund that received the proceeds and the Starlight School Levy Special Revenue Fund as the fund that loaned the money. The final principal and interest payment made on this note during 2017 was \$4,480,000 and \$112,000, respectively.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2017

On December 1, 2017, the County issued a bond anticipation note for a five year period at a rate of 2.5 percent. The County purchased this note. The County has identified the Sewer Enterprise Fund as the fund that received the proceeds and the Starlight School Levy Special Revenue Fund as the fund that loaned the money. For reporting purposes, these transactions are reflected as an interfund receivable and an interfund payable in the respective funds. The following interfund transactions will be repaid over the next five years and is pledged to be repaid from the Sewer Enterprise Fund's future sewer customer revenues net of specified operating expenses:

Interfund Payable	Interfund Receivable
Major Fund:	Major Fund
Sewer	Starlight School Levy
	\$4,315,200

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

Year Ending December 31,	Principal	Interest	Total
2018	\$168,900	\$107,880	\$276,780
2019	173,200	103,657	276,857
2020	177,500	99,328	276,828
2021	181,900	94,890	276,790
2022	3,613,700	815,195	4,428,895
	\$4,315,200	\$1,220,950	\$5,536,150

Interfund transfers during 2017 consisted of the following:

Transfer from	Transfer to				Totals
	Major Funds			Other Nonmajor	
	Public Assistance	Sewer	Water		
Major Funds:					
General Fund	\$239,042	\$6,878	\$6,878	\$2,843,622	\$3,096,420
Starlight School Levy	0	0	0	200,000	200,000
Water	0	0	0	970	970
Other Nonmajor					
Governmental	0	0	0	765,223	765,223
Total All Funds	\$239,042	\$6,878	\$6,878	\$3,809,815	\$4,062,613

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



## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2017

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#### NOTE 20 - JOINTLY GOVERNED ORGANIZATIONS

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

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

The District is governed and operated through three groups. An eighteen member board of directors, 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 2017. Financial information can be obtained from Robert Reiter, District Coordinator, 46049 Marietta Road, Suite 6, Caldwell, Ohio 43724.

##### Mental Health and Recovery Services Board

The Mental Health and Recovery Services Board (Board) is a jointly governed organization whose participants are Muskingum, Coshocton, Guernsey, 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 consists of fourteen members appointed by either the participating county commissioners or the Ohio Department of Mental Health and Addiction Services. Members are residents of the Board's six-county area. The Board exercises total control over the operations including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board.

During 2017, Muskingum County contributed \$1,204,617 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.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2017

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#### Mid East Ohio Regional Council of Governments (MEORC)

The Mid East Ohio Regional Council of Governments (MEORC) is a jointly governed organization which serves eighteen counties in Ohio. MEORC provides services to the developmentally disabled residents in the participating counties. MEORC is governed by a Council made up of the superintendents of each county's Board of Developmental Disabilities. Revenues are generated by fees and state grants. MEORC has no outstanding debt. The Board exercises total control over the operations of the MEORC including budgeting, contracting, appropriating, and designating management. Each participant's degree of control is limited to its representation on the Board. During 2017, the County contributed \$267,401 to MEORC. The County reports cash with fiscal agent in the amount of \$2,562,827 for monies held by the organization. To obtain financial information, write to the Mid East Ohio Regional Council, Cathy Henthorn, who serves as Director of Financial Operations, 1 Avalon Road, Mt. Vernon, Ohio 43050.

#### South East Area Transit Authority (SEAT)

The South East Area Transit Authority (SEAT) was created pursuant to State statutes in 1979 for the purpose of providing transportation in the City of Zanesville, Muskingum County, City of Cambridge, and Guernsey County. The SEAT's Board of Trustees consists of eleven members that serve overlapping three-year terms. Six members are appointed by the Mayor of Zanesville with the consent of City Council, two members are appointed by the Muskingum County Commissioners, and the remaining three members are appointed by the Guernsey County Commissioners, the Mayor of Cambridge, and the Mayor of South Zanesville. The Board exercises total control over the operations of SEAT including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. During 2017, the County contributed \$10,000 to SEAT. The SEAT has no outstanding debt. The SEAT is a related organization of the City of Zanesville. Complete financial information can be obtained from the South East Area Transit Authority, 375 Fairbanks Street, Zanesville, Ohio 43701.

#### Muskingum Families & Children First Council

The Muskingum Families & Children First Council is a jointly governed organization created under Ohio Revised Code Section 121.37. Permanent members of the Council are those individuals, public officials, and organizations that are mandated per Ohio Revised Code Section 121.37. The Council may include additional permanent or temporary members from any local public or private agency or group that funds, advocates, or provides services to children. The Council is 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. The Zanesville-Muskingum County Health Department serves as the fiscal and administrative agent for the Council. During 2017, the County contributed \$10,000 to the Council. Financial information may be obtained from the Muskingum Families & Children First Council, 333 Putnam Avenue, Zanesville, Ohio 43701.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2017

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#### 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 2017, the County contracted with the Area Agency on Aging to provide senior citizens services. A local not-for-profit corporation (The Muskingum County Senior Citizens Center) provided the senior citizens services pursuant to the County's contract. Financial information can be obtained from the Area Agency on Aging, Region 9, 1730 Southgate Parkway, Cambridge, Ohio 43725.

#### Ohio Mid-Eastern Governments Association (OMEGA)

The Ohio Mid-Eastern Governments Association (OMEGA) is a ten-county regional council of governments comprised of Muskingum, Belmont, Carroll, Coshocton, Columbiana, Guernsey, Harrison, Holmes, Jefferson, and Tuscarawas Counties. OMEGA was formed to aid and assist the participating counties in the application for Appalachian Regional Commission and Economic Development grant monies. OMEGA is governed by a twenty-one member executive board comprised of members appointed from each participating county and cities within each county. City membership is voluntary. A county commissioner from each county currently appoints one member to the board of directors. The Board exercises total control over the operations of OMEGA including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. Each member currently pays a nine cent per capita membership fee based upon the most recent U.S. census. During 2017, OMEGA received \$9,088 from Muskingum County. Financial information can be obtained from OMEGA, 326 Highland Avenue, Suite B, Cambridge, Ohio 43725.

#### 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, 2017

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#### Perry Multi-County Juvenile Facility

The Perry Multi-County Juvenile Facility (Facility) is a jointly governed organization created to rehabilitate juvenile offenders in lieu of commitment to the Ohio Department of Youth Services. The Facility has an eight member governing board that consists of one juvenile court judge, or designee, from the counties of Muskingum, Coshocton, Delaware, Fairfield, Knox, Licking, Morgan, and Perry. The Facility also has an executive committee that handles the daily operations of the Facility and reports to the governing board. The executive committee is composed of the officers of the governing board. The Board exercises total control over the operations of the Facility including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. The Facility's revenues will consist of an annual grant applied for by the Director of the Facility and charges for services from the participating counties. During 2017, the County made no contributions to the Facility for the housing of juvenile offenders. Financial information can be obtained from the Perry Multi-County Juvenile Facility, 1625 Commerce Drive, New Lexington, Ohio 43764.

#### Muskingum County Center for Seniors

The Muskingum County Center for Seniors (Center) is a jointly governed organization which operates as a not-for-profit organization created under 501(c)(3) of the Internal Revenue Code. The Center provides various services to seniors, including transportation services, nutritional and physical fitness information and instruction, meals, and legal counseling. The Center is governed by an eleven member board consisting of five members appointed by the Muskingum County Board of County Commissioners, five members appointed by the Mayor of the City of Zanesville, and one member appointed by the above appointed ten members. The Board exercises total control over the operations of the Center including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. The Center was the recipient of support from the Muskingum County Senior Services Levy. During 2017, Muskingum County contributed \$715,056 in tax levy revenue. Additional revenue is provided through contracts with the Area Agency on Aging. Financial information can be obtained from the Muskingum County Center for Seniors, 160 North Fourth Street, Zanesville, Ohio 43701.

#### NOTE 21 - RELATED ORGANIZATIONS

##### Muskingum County Convention Facilities Authority

The Muskingum County Convention Facilities Authority (Authority) was created pursuant to State statutes for the purpose of acquiring, constructing, equipping, and operating a convention facility in Muskingum County. The Authority operates under the direction of an eleven member appointed board of directors. The board consists of six members appointed by Muskingum County, three members appointed by the Mayor of the City of Zanesville and two members appointed by the remaining municipal corporations located within the County. The Authority receives funding in the form of excise tax on hotels and motels in the amount of four percent of each transaction occurring within the boundaries of Muskingum County. The County is prohibited from contributing to the operations of the Authority by State Law. During 2017, the Authority received \$521,397 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.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2017

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#### 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.

#### Muskingum Valley Park District

The Muskingum Valley Park District was created pursuant to the laws of the State of Ohio. The Park District is a legally separate entity which is governed by a five member board appointed by the probate court judge. The Park District Board may adopt budgets, hire and fire employees, and issue revenue debt without the approval of the County. The Park District received local government monies during 2017. 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.

#### 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.

#### NOTE 22 - PUBLIC ENTITY POOLS

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

The County Risk Sharing Authority, Inc. (CORSA) is a public entity shared risk pool among sixty-five counties and thirty-three 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.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2017

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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 2017 was \$355,288. 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.

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

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

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

The County's premium payments to BWC were \$441,165 and the payment to the Program for administrative fees was \$7,695.

#### NOTE 23 - RELATED PARTY TRANSACTIONS

The Transportation Improvement District (District), a discretely presented component unit of Muskingum County, currently shares office space with the Zanesville-Muskingum County Port Authority in the Welcome Center, located at 205 North Fifth Street, Zanesville, Ohio 43701. In addition, the County contributed \$100,000 in promotional and operational expenses during 2017 to the Port Authority.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2017

#### NOTE 24 - FUND BALANCES

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

Fund Balances	General	Public Assistance	Starlight School Levy	Children Services Levy	Other Governmental Funds	Total
Nonspendable:						
Inventory	\$152,310	\$10,123	\$23,389	\$12,807	\$563,791	\$762,420
Prepays	397,607	74,633	78,239	55,696	165,550	771,725
Unclaimed Monies	50,478	0	0	0	0	50,478
<b>Total Nonspendable</b>	<b>600,395</b>	<b>84,756</b>	<b>101,628</b>	<b>68,503</b>	<b>729,341</b>	<b>1,584,623</b>
Restricted to:						
Court Corrections	0	0	0	0	2,486,550	2,486,550
Roads and Bridges	0	0	0	0	1,197,232	1,197,232
Court Guardianship	0	0	0	0	3,619	3,619
Public Assistance	0	184,204	0	0	0	184,204
Human Services	0	0	0	0	232,774	232,774
Senior Citizens	0	0	0	0	420,608	420,608
Sheriff and Jail Safety Purposes	0	0	0	0	1,207,246	1,207,246
Developmental Disabilities	0	0	22,719,329	0	0	22,719,329
Mental Health	0	0	0	0	48,664	48,664
Tuberculosis Treatment	0	0	0	0	1,451,471	1,451,471
Children Services	0	0	0	4,646,035	139,135	4,785,170
Debt Service	0	0	0	0	531,147	531,147
Capital Outlay	0	0	0	0	704,214	704,214
Real Estate Assessment/ and Delinquent Tax Collection	0	0	0	0	2,628,200	2,628,200
Other Purposes	0	0	0	0	779,068	779,068
<b>Total Restricted</b>	<b>0</b>	<b>184,204</b>	<b>22,719,329</b>	<b>4,646,035</b>	<b>11,829,928</b>	<b>39,379,496</b>
Committed to:						
Unpaid Obligations	197,590	0	0	0	0	197,590
Assigned to:						
Purchases on Order Subsequent Years'	265,844	0	0	0	0	265,844
Appropriations	7,446,747	0	0	0	0	7,446,747
<b>Total Assigned</b>	<b>7,712,591</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,712,591</b>
Unassigned (Deficit)	11,761,596	0	0	0	(505,854)	11,255,742
<b>Total Fund Balances</b>	<b>\$20,272,172</b>	<b>\$268,960</b>	<b>\$22,820,957</b>	<b>\$4,714,538</b>	<b>\$12,053,415</b>	<b>\$60,130,042</b>

In addition to the above fund balance constraints, the County has a General Fund budget stabilization arrangement that does not meet the criteria to be classified as restricted or committed. Pursuant to Ohio Revised Code Section 5705.13, the County established a budget stabilization fund by resolution to provide options to respond to unexpected issues and afford a buffer against shocks and other forms of risk such as revenue volatility, unexpected infrastructure failure, or disaster situations. Expenditures of a recurring nature are not addressed through the use of this arrangement. The County Commissioners authorized the funding of this arrangement as resources become available in the General Fund. The fund balance should not exceed 30 percent of the General Fund average revenues. The balance in the reserve at December 31, 2017, is \$6,000,000.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2017

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#### NOTE 25 - FOOD STAMPS

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

#### NOTE 26 - CONTINGENT LIABILITIES

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

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

#### NOTE 27 - TRANSPORTATION IMPROVEMENT DISTRICT

##### A. Reporting Entity

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

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

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

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



## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2017

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#### B. Summary of Significant Accounting Policies

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

#### Basis of Presentation

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

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

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

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

***Fund Financial Statements*** During the year, the District segregates transactions related to certain District functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the District at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds would be aggregated and presented in a single column; however, the District did not have any nonmajor funds in 2017 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.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2017

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

The following are the District's major governmental funds:

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

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

**Bethesda Drive Capital Projects Fund** The Bethesda Drive Capital Projects Fund is used to account for grant monies restricted for the upgrade and/or construction of Bethesda Drive.

#### 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.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2017

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

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

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

**Deferred Outflows/Inflows of Resources** In addition to assets, the 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 2017.

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".

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2017

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#### Capital Assets

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

#### Accrued Liabilities and Long-Term Obligations

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

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

#### Fund Balance

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

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

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

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

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

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

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2017

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

#### Net Position

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

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

#### C. Change in Accounting Principles

For 2017, the District implemented the Governmental Accounting Standards Board's (GASB) *Implementation Guide No. 2016-1*. These changes were incorporated in the District's 2017 financial statements; however, there was no effect on beginning net position/fund balance.

#### D. Equity in Pooled Cash and Investments

The County Auditor serves as fiscal officer of the District. The Ohio Revised Code prescribes allowable deposits and investments for both the District and the County. At December 31, 2017, the District had cash and investments with a carrying amount of \$257,164. Throughout the year the District's cash and investment balances were included in, and collateralized with, Muskingum County's cash management pool.

#### E. Receivables

Receivables at December 31, 2017, consisted of contracts and interest. All receivables are considered collectible in full.

**Muskingum County, Ohio**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017**

F. Long-Term Obligations

Changes in the long-term obligation of the District during 2017 were as follows:

	Outstanding 1/1/2017	Additions	(Reductions)	Outstanding 12/31/2017	Amounts Due Within One Year
Governmental Activities:					
General Long-Term Obligation:					
State Infrastructure Bank - 3%	\$2,776,037	\$0	(\$761,455)	\$2,014,582	\$786,403

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

	Loan	
	State Infrastructure Bank - 3%	
	Principal	Interest
2018	\$786,403	\$59,136
2019	812,169	33,370
2020	416,010	6,760
	<u>\$2,014,582</u>	<u>\$99,266</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.

G. Risk Management

The District has obtained commercial insurance for the following risks:

- General liability
- Vehicles

H. Related Party Transaction

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

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2017

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#### 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.

##### 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.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2017

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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.

The following is the Land Bank's governmental funds:

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

**Grant Fund** The Grant Fund accounts for grant activity for the demolition and improvements to distressed properties. No grant funding was received in 2017.

#### Measurement Focus

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



## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2017

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

#### Basis of Accounting

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

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

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

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

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

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

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

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2017

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

#### Federal Income Tax

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

#### Cash and Cash Equivalents

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

#### Net Position

Net position represents the difference between assets/deferred outflows of resources and liabilities/deferred inflows of resources. The Land Bank did not have any deferred outflow of resources and deferred inflow of resources as of December 31, 2017. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Board of Directors or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The Land Bank applies restricted resources first when an expense is incurred for which both restricted and unrestricted net positions are available. The Land Bank had no restricted net positions at December 31, 2017.

#### 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 2017.

#### 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.

## Muskingum County, Ohio

### Notes to the Basic Financial Statements For the Year Ended December 31, 2017

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The classifications are as follows:

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

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

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

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

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

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

#### Property Held for Reutilization

Property held for reutilization represents properties held by the Land Bank that the Land Bank intends to sell to a third party. These assets are valued at cost, or in the case of donated or forfeited properties, the estimated fair market value of the property.

#### C. Deposits

At December 31, 2017, the carrying amount of the Land Bank’s deposits was \$128,664. Based on the criteria described in GASB Statement No. 40, *Deposits and Investment Risk Disclosures*, as of December 31, 2017, the Land Bank’s bank balance of \$128,664 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, 2017**

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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

## **Required Supplementary Information**

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

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
County's Proportion of the Net Pension Liability	0.2282760%	0.2319050%	0.2325800%	0.2325800%
County's Proportionate Share of the Net Pension Liability	\$51,837,598	\$40,168,870	\$28,051,747	\$27,418,152
County's Covered Payroll	\$26,191,371	\$27,738,406	\$27,270,397	\$26,979,139
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	197.92%	144.81%	102.87%	101.63%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	77.25%	81.08%	86.45%	86.36%

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

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

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

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
County's Proportion of the Net Pension Liability	0.00607446%	0.00597203%	0.00684130%	0.00660183%	0.00660183%
County's Proportionate Share of the Net Pension Liability	\$1,443,001	\$1,999,018	\$1,890,735	\$1,605,794	\$1,912,811
County's Covered Payroll	\$667,814	\$628,371	\$713,779	\$726,408	\$684,623
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	216.08%	318.13%	264.89%	221.06%	279.40%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.30%	66.80%	72.10%	74.70%	69.30%

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

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

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

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually Required Contribution	\$3,899,331	\$3,280,501	\$3,472,280	\$3,429,488	\$3,643,100
Contributions in Relation to the Contractually Required Contribution	<u>(3,899,331)</u>	<u>(3,280,501)</u>	<u>(3,472,280)</u>	<u>(3,429,488)</u>	<u>(3,643,100)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$28,840,913	\$26,191,371	\$27,738,406	\$27,270,397	\$26,979,139
Contributions as a Percentage of Covered Payroll	13.52%	12.53%	12.52%	12.58%	13.50%

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



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

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually Required Contribution	\$89,321	\$90,226	\$100,029	\$89,598
Contributions in Relation to the Contractually Required Contribution	<u>(89,321)</u>	<u>(90,226)</u>	<u>(100,029)</u>	<u>(89,598)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$638,007	\$644,471	\$714,493	\$662,141
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	13.53%

<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
\$91,390	\$94,837	\$87,645	\$100,519	\$115,660	\$117,376
<u>(91,390)</u>	<u>(94,837)</u>	<u>(87,645)</u>	<u>(100,519)</u>	<u>(115,660)</u>	<u>(117,376)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$703,000	\$729,515	\$674,192	\$773,223	\$889,692	\$902,892
13.00%	13.00%	13.00%	13.00%	13.00%	13.00%

**Muskingum County, Ohio**  
**Notes to the Required Supplementary Information**  
**For the Year Ended December 31, 2017**

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**Changes in Assumptions - OPERS**

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

	December 31, 2017	December 31, 2016 and Prior
Wage Inflation	3.25 percent	3.75 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.15 percent, simple	3 percent, simple through 2018, then 2.8 percent, simple
Investment Rate of Return	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

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

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

**Muskingum County, Ohio**  
**Notes to the Required Supplementary Information**  
**For the Year Ended December 31, 2017**

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**Changes in Assumptions - STRS**

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

	2017	2016 and Prior
Inflation	2.50 percent	2.75 percent
Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65	12.25 percent at age 20 to 2.75 percent at age 70
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation	7.75 percent, net of investment expenses, including inflation
Payroll Increases	3 percent	3.5 percent
Cost-of-Living Adjustments (COLA)	0.0 percent, effective July 1, 2017	2 percent simple applied as follows: for members retiring before August 1, 2013, 2 percent per year; for members retiring August 1, 2013, or later, 2 percent COLA commences on fifth anniversary of retirement date.

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

For 2016 and prior actuarial valuation, mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022—Scale AA) for Males and Females. Males' ages are set-back two years through age 89 and no set-back for age 90 and above. Females younger than age 80 are set back four years, one year set back from age 80 through 89, and no set back from age 90 and above.

**Combining Statements  
and  
Individual Fund Schedules**

## **GENERAL FUND**

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

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
General Fund  
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Property Taxes	\$3,070,000	\$3,436,411	\$366,411
Permissive Sales Taxes	18,000,000	19,800,824	1,800,824
Charges for Services	3,846,308	4,213,886	367,578
Licenses and Permits	429,700	571,670	141,970
Fines and Forfeitures	235,100	325,076	89,976
Intergovernmental	2,790,294	3,141,321	351,027
Interest	562,250	926,334	364,084
Payments in Lieu of Taxes	100,000	102,884	2,884
Rent	291,100	394,900	103,800
Contributions and Donations	2,660	5,105	2,445
Other	283,100	231,208	(51,892)
<i>Total Revenues</i>	<u>29,610,512</u>	<u>33,149,619</u>	<u>3,539,107</u>
<b>Expenditures</b>			
Current:			
General Government -			
Legislative and Executive			
Board of County Commissioners			
Salaries and Wages	533,177	509,100	24,077
Fringe Benefits	206,875	181,744	25,131
Contractual Services	1,615,963	1,206,317	409,646
Materials and Supplies	109,138	93,303	15,835
Capital Outlay	741,934	431,097	310,837
Other	53,520	27,993	25,527
<i>Total Board of County Commissioners</i>	<u>3,260,607</u>	<u>2,449,554</u>	<u>811,053</u>
County Auditor			
Salaries and Wages	550,498	527,075	23,423
Fringe Benefits	287,246	250,993	36,253
Contractual Services	341,511	263,821	77,690
Materials and Supplies	33,500	23,318	10,182
Capital Outlay	32,850	16,561	16,289
<i>Total County Auditor</i>	<u>1,245,605</u>	<u>1,081,768</u>	<u>163,837</u>
County Treasurer			
Salaries and Wages	150,069	144,724	5,345
Fringe Benefits	77,755	70,172	7,583
Contractual Services	89,918	73,096	16,822
Materials and Supplies	7,893	5,542	2,351
Other	500	100	400
<i>Total County Treasurer</i>	<u>326,135</u>	<u>293,634</u>	<u>32,501</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, 2017

	Final Budget	Actual	Variance Positive (Negative)
General Government - Legislative and Executive (continued)			
Prosecuting Attorney			
Salaries and Wages	\$963,595	\$960,860	\$2,735
Fringe Benefits	408,203	382,483	25,720
Contractual Services	100,351	87,693	12,658
Materials and Supplies	14,000	13,934	66
Capital Outlay	2,700	2,700	0
Other	53,639	50,128	3,511
<i>Total Prosecuting Attorney</i>	<u>1,542,488</u>	<u>1,497,798</u>	<u>44,690</u>
Records Commission			
Salaries and Wages	68,045	68,045	0
Fringe Benefits	25,578	23,388	2,190
Contractual Services	32,438	25,899	6,539
Materials and Supplies	3,700	2,695	1,005
Capital Outlay	3,350	3,205	145
<i>Total Records Commission</i>	<u>133,111</u>	<u>123,232</u>	<u>9,879</u>
Clerk of Courts Title			
Salaries and Wages	130,128	130,128	0
Fringe Benefits	25,298	23,630	1,668
Contractual Services	8,414	5,346	3,068
Materials and Supplies	59,010	10,130	48,880
Capital Outlay	16,861	11,000	5,861
Other	202,288	32,347	169,941
<i>Total Clerk of Courts Title</i>	<u>441,999</u>	<u>212,581</u>	<u>229,418</u>
Board of Revision			
Contractual Services	3,611	2,413	1,198
Board of Elections			
Salaries and Wages	353,512	315,467	38,045
Fringe Benefits	138,836	125,088	13,748
Contractual Services	331,393	319,059	12,334
Materials and Supplies	42,700	16,852	25,848
Capital Outlay	48,350	32,195	16,155
<i>Total Board of Elections</i>	<u>914,791</u>	<u>808,661</u>	<u>106,130</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, 2017

	Final Budget	Actual	Variance Positive (Negative)
General Government - Legislative and Executive (continued)			
Information Services			
Salaries and Wages	\$211,629	\$207,982	\$3,647
Fringe Benefits	89,994	83,605	6,389
Contractual Services	67,721	66,970	751
Materials and Supplies	21,100	17,577	3,523
Capital Outlay	39,047	36,668	2,379
<i>Total Information Services</i>	<u>429,491</u>	<u>412,802</u>	<u>16,689</u>
Maintenance and Operation			
Salaries and Wages	663,285	604,523	58,762
Fringe Benefits	395,628	356,496	39,132
Contractual Services	364,547	213,423	151,124
Materials and Supplies	159,324	91,288	68,036
Capital Outlay	6,800	1,500	5,300
Other	71,200	71,200	0
<i>Total Maintenance and Operation</i>	<u>1,660,784</u>	<u>1,338,430</u>	<u>322,354</u>
Recorder			
Salaries and Wages	186,298	162,975	23,323
Fringe Benefits	84,802	75,150	9,652
Contractual Services	63,021	43,383	19,638
Materials and Supplies	7,060	1,908	5,152
Capital Outlay	5,630	5,630	0
Other	2,500	2,371	129
<i>Total Recorder</i>	<u>349,311</u>	<u>291,417</u>	<u>57,894</u>
Recorder Supplemental Equipment			
Fringe Benefits	1,200	566	634
Contractual Services	15	15	0
Capital Outlay	50,250	12,687	37,563
<i>Total Recorder Supplemental Equipment</i>	<u>51,465</u>	<u>13,268</u>	<u>38,197</u>
Fleet Garage			
Salaries and Wages	78,450	58,273	20,177
Fringe Benefits	12,680	9,935	2,745
Contractual Services	632	484	148
Materials and Supplies	83,433	59,668	23,765
<i>Total Fleet Garage</i>	<u>175,195</u>	<u>128,360</u>	<u>46,835</u>
<i>Total General Government - Legislative and Executive</i>	<u>10,534,593</u>	<u>8,653,918</u>	<u>1,880,675</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, 2017

	Final Budget	Actual	Variance Positive (Negative)
General Government - Judicial			
Court of Appeals			
Contractual Services	\$78	\$60	\$18
Other	12,794	12,794	0
<i>Total Court of Appeals</i>	<u>12,872</u>	<u>12,854</u>	<u>18</u>
Domestic Relations Court			
Salaries and Wages	508,400	505,371	3,029
Fringe Benefits	168,194	156,428	11,766
Contractual Services	10,605	8,368	2,237
Materials and Supplies	7,500	7,443	57
Capital Outlay	1,500	784	716
<i>Total Domestic Relations Court</i>	<u>696,199</u>	<u>678,394</u>	<u>17,805</u>
Common Pleas Court			
Salaries and Wages	247,426	247,119	307
Fringe Benefits	143,191	132,604	10,587
Contractual Services	62,348	58,169	4,179
Materials and Supplies	39,795	35,359	4,436
Capital Outlay	800	779	21
Other	53,455	3,234	50,221
<i>Total Common Pleas Court</i>	<u>547,015</u>	<u>477,264</u>	<u>69,751</u>
Jury Commission			
Salaries and Wages	5,400	5,400	0
Fringe Benefits	895	895	0
Contractual Services	17	17	0
<i>Total Jury Commission</i>	<u>6,312</u>	<u>6,312</u>	<u>0</u>
Adult Probation			
Salaries and Wages	202,770	194,523	8,247
Fringe Benefits	34,425	32,978	1,447
Contractual Services	9,441	8,871	570
Materials and Supplies	2,700	2,679	21
Capital Outlay	10,000	9,259	741
<i>Total Adult Probation</i>	<u>259,336</u>	<u>248,310</u>	<u>11,026</u>
Juvenile Court			
Salaries and Wages	417,675	415,494	2,181
Fringe Benefits	668,885	606,027	62,858
Contractual Services	153,021	125,785	27,236
Materials and Supplies	27,500	22,359	5,141
Capital Outlay	2,500	0	2,500
Other	32,486	30,035	2,451
<i>Total Juvenile Court</i>	<u>1,302,067</u>	<u>1,199,700</u>	<u>102,367</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, 2017

	Final Budget	Actual	Variance Positive (Negative)
<i>General Government - Judicial (continued)</i>			
Juvenile Probation			
Salaries and Wages	\$374,029	\$373,324	\$705
Fringe Benefits	66,530	58,933	7,597
Contractual Services	2,264	1,736	528
Materials and Supplies	2,000	0	2,000
Capital Outlay	76,589	71,429	5,160
Other	21,046	11,012	10,034
<i>Total Juvenile Probation</i>	<u>542,458</u>	<u>516,434</u>	<u>26,024</u>
Detention Home			
Salaries and Wages	1,190,615	1,186,751	3,864
Fringe Benefits	186,449	178,776	7,673
Contractual Services	96,924	94,252	2,672
Materials and Supplies	99,940	92,947	6,993
Capital Outlay	4,000	2,312	1,688
Other	56,785	56,746	39
<i>Total Detention Home</i>	<u>1,634,713</u>	<u>1,611,784</u>	<u>22,929</u>
Probate Court			
Salaries and Wages	174,377	174,189	188
Fringe Benefits	129,716	118,382	11,334
Contractual Services	7,691	4,653	3,038
Materials and Supplies	6,523	5,725	798
Capital Outlay	10,217	2,994	7,223
Other	7,960	7,920	40
<i>Total Probate Court</i>	<u>336,484</u>	<u>313,863</u>	<u>22,621</u>
Clerk of Courts			
Salaries and Wages	334,068	327,917	6,151
Fringe Benefits	233,690	213,670	20,020
Contractual Services	8,052	7,014	1,038
Materials and Supplies	23,834	22,871	963
Capital Outlay	570	500	70
Other	513	513	0
<i>Total Clerk of Courts</i>	<u>600,727</u>	<u>572,485</u>	<u>28,242</u>
County Court			
Salaries and Wages	348,314	324,287	24,027
Fringe Benefits	195,146	176,724	18,422
Contractual Services	15,413	12,363	3,050
Materials and Supplies	11,789	11,452	337
Capital Outlay	3,566	3,566	0
Other	4,157	4,157	0
<i>Total County Court</i>	<u>578,385</u>	<u>532,549</u>	<u>45,836</u>
Municipal Court			
Salaries and Wages	66,328	66,328	0
Fringe Benefits	24,428	24,369	59
Contractual Services	5,855	5,749	106
<i>Total Municipal Court</i>	<u>96,611</u>	<u>96,446</u>	<u>165</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, 2017

	Final Budget	Actual	Variance Positive (Negative)
General Government - Judicial (continued)			
Attorney Fees - Public Defender Attorney Fees	\$903,451	\$838,286	\$65,165
<i>Total General Government - Judicial</i>	<u>7,516,630</u>	<u>7,104,681</u>	<u>411,949</u>
Public Safety			
Coroner's Office			
Salaries and Wages	65,949	64,489	1,460
Fringe Benefits	24,735	22,846	1,889
Contractual Services	63,830	49,879	13,951
Materials and Supplies	375	163	212
Capital Outlay	250	0	250
Other	250	0	250
<i>Total Coroner's Office</i>	<u>155,389</u>	<u>137,377</u>	<u>18,012</u>
Sheriff			
Salaries and Wages	5,459,599	5,426,016	33,583
Fringe Benefits	2,294,037	2,139,510	154,527
Contractual Services	900,642	875,216	25,426
Materials and Supplies	333,359	310,063	23,296
Capital Outlay	220,400	185,399	35,001
Other	11,000	10,228	772
<i>Total Sheriff</i>	<u>9,219,037</u>	<u>8,946,432</u>	<u>272,605</u>
Jail			
Contractual Services	726,596	725,326	1,270
Disaster Services			
Contractual Services	26,136	24,255	1,881
Building Regulation			
Salaries and Wages	316,200	256,695	59,505
Fringe Benefits	106,030	92,221	13,809
Contractual Services	68,351	55,073	13,278
Materials and Supplies	5,642	5,573	69
Other	24,695	24,324	371
<i>Total Building Regulation</i>	<u>520,918</u>	<u>433,886</u>	<u>87,032</u>
<i>Total Public Safety</i>	<u>10,648,076</u>	<u>10,267,276</u>	<u>380,800</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, 2017

	Final Budget	Actual	Variance Positive (Negative)
Public Works			
Engineer			
Salaries and Wages	\$57,548	\$53,178	\$4,370
Fringe Benefits	9,506	8,937	569
Contractual Services	1,311	1,135	176
Materials and Supplies	776	745	31
<i>Total Engineer</i>	<u>69,141</u>	<u>63,995</u>	<u>5,146</u>
Planning Commission			
Salaries and Wages	18,230	17,028	1,202
Fringe Benefits	3,024	2,836	188
Contractual Services	287	161	126
Materials and Supplies	100	0	100
<i>Total Planning Commission</i>	<u>21,641</u>	<u>20,025</u>	<u>1,616</u>
<i>Total Public Works</i>	<u>90,782</u>	<u>84,020</u>	<u>6,762</u>
Health			
Humane Society			
Contractual Services	7,226	7,226	0
Agriculture			
Grant	202,000	202,000	0
Apiary Inspection	3,416	3,202	214
<i>Total Agriculture</i>	<u>205,416</u>	<u>205,202</u>	<u>214</u>
Other Health			
Crippled Children Aid	172,120	171,949	171
<i>Total Health</i>	<u>384,762</u>	<u>384,377</u>	<u>385</u>
Human Services			
Soldier's Relief			
Salaries and Wages	30,000	30,000	0
Fringe Benefits	17,059	11,016	6,043
Contractual Services	414,520	252,738	161,782
Materials and Supplies	11,694	6,125	5,569
Capital Outlay	19,909	10,890	9,019
Other	2,000	0	2,000
<i>Total Soldier's Relief</i>	<u>495,182</u>	<u>310,769</u>	<u>184,413</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, 2017

	Final Budget	Actual	Variance Positive (Negative)
Human Services (continued)			
Veteran's Services			
Salaries and Wages	\$240,420	\$221,661	\$18,759
Fringe Benefits	108,181	98,072	10,109
Contractual Services	72,300	45,220	27,080
Materials and Supplies	40,000	39,898	102
Other	2,000	200	1,800
<i>Total Veteran's Services</i>	<u>462,901</u>	<u>405,051</u>	<u>57,850</u>
<i>Total Human Services</i>	<u>958,083</u>	<u>715,820</u>	<u>242,263</u>
Capital Outlay			
Capital Outlay	850,000	515,330	334,670
Intergovernmental			
Contractual Services	2,093	1,605	488
Economic Development	1,004,165	53,194	950,971
Grants	616,549	513,724	102,825
<i>Total Intergovernmental</i>	<u>1,622,807</u>	<u>568,523</u>	<u>1,054,284</u>
Debt Service:			
Principal Retirement	164,726	164,726	0
Interest and Fiscal Charges	9,712	9,712	0
<i>Total Debt Service</i>	<u>174,438</u>	<u>174,438</u>	<u>0</u>
<i>Total Expenditures</i>	<u>32,780,171</u>	<u>28,468,383</u>	<u>4,311,788</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,169,659)</u>	<u>4,681,236</u>	<u>7,850,895</u>
<b>Other Financing Sources (Uses)</b>			
Proceeds from the Sale of Capital Assets	11,000	28,600	17,600
Advances In	0	620,031	620,031
Advances Out	0	(737,257)	(737,257)
Transfers In	127,660	0	(127,660)
Transfers Out	(3,180,437)	(3,053,597)	126,840
<i>Total Other Financing Sources (Uses)</i>	<u>(3,041,777)</u>	<u>(3,142,223)</u>	<u>(100,446)</u>
<i>Net Change in Fund Balance</i>	<u>(6,211,436)</u>	<u>1,539,013</u>	<u>7,750,449</u>
Fund Balance at Beginning of Year	13,769,002	13,769,002	0
Prior Year Encumbrances Appropriated	364,138	364,138	0
<i>Fund Balance at End of Year</i>	<u><u>\$7,921,704</u></u>	<u><u>\$15,672,153</u></u>	<u><u>\$7,750,449</u></u>

## NONMAJOR GOVERNMENTAL FUNDS

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### Special Revenue Funds

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

### Debt Service Funds

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

### Capital Projects Funds

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



Muskingum County, Ohio  
Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2017

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$10,923,225	\$392,918	\$762,248	\$12,078,391
Cash and Cash Equivalents in Segregated Accounts	488	0	0	488
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	86,226	0	0	86,226
Receivables:				
Property Taxes	3,446,574	0	0	3,446,574
Payments in Lieu of Taxes	352,389	0	0	352,389
Permissive Motor Vehicle License Tax	36,941	0	0	36,941
Accounts	50,723	0	0	50,723
Intergovernmental	4,037,588	0	147,774	4,185,362
Interfund	16,887	0	0	16,887
Special Assessments	0	180,328	0	180,328
Loans	0	138,229	0	138,229
Materials and Supplies Inventory	563,791	0	0	563,791
Prepaid Items	165,550	0	0	165,550
<i>Total Assets</i>	<u>\$19,680,382</u>	<u>\$711,475</u>	<u>\$910,022</u>	<u>\$21,301,879</u>
<b>Liabilities</b>				
Accounts Payable	\$313,444	\$0	\$5,263	\$318,707
Accrued Wages and Benefits	116,946	0	0	116,946
Contracts Payable	35,275	0	179,301	214,576
Interfund Payable	784,308	0	16,887	801,195
Intergovernmental Payable	341,122	0	0	341,122
Retainage Payable	86,226	0	0	86,226
<i>Total Liabilities</i>	<u>1,677,321</u>	<u>0</u>	<u>201,451</u>	<u>1,878,772</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	3,005,349	0	0	3,005,349
Payments in Lieu of Taxes	207,591	0	0	207,591
Unavailable Revenue	3,859,286	180,328	117,138	4,156,752
<i>Total Deferred Inflows of Resources</i>	<u>7,072,226</u>	<u>180,328</u>	<u>117,138</u>	<u>7,369,692</u>
<b>Fund Balances</b>				
Nonspendable:				
Inventory	563,791	0	0	563,791
Prepays	165,550	0	0	165,550
Restricted to:				
Court Corrections	2,486,550	0	0	2,486,550
Roads and Bridges	1,190,837	0	6,395	1,197,232
Court Guardianship	3,619	0	0	3,619
Human Services	232,774	0	0	232,774
Senior Citizens	420,608	0	0	420,608
Sheriff and Jail Safety Purposes	1,207,246	0	0	1,207,246
Mental Health	48,664	0	0	48,664
Tuberculosis Treatment	1,451,471	0	0	1,451,471
Children Services	139,135	0	0	139,135
Debt Service	0	531,147	0	531,147
Capital Outlay	0	0	704,214	704,214
Real Estate Assessment and Delinquent Tax Collection	2,628,200	0	0	2,628,200
Other Purposes	779,068	0	0	779,068
Unassigned (Deficit)	(386,678)	0	(119,176)	(505,854)
<i>Total Fund Balances</i>	<u>10,930,835</u>	<u>531,147</u>	<u>591,433</u>	<u>12,053,415</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$19,680,382</u>	<u>\$711,475</u>	<u>\$910,022</u>	<u>\$21,301,879</u>

Muskingum County, Ohio  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2017

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Property Taxes	\$3,014,252	\$0	\$0	\$3,014,252
Special Assessments	0	15,395	0	15,395
Permissive Motor Vehicle License Tax	503,287	0	0	503,287
Charges for Services	2,507,060	0	0	2,507,060
Licenses and Permits	242,632	0	0	242,632
Fines and Forfeitures	368,452	0	0	368,452
Intergovernmental	9,885,792	5,625	2,427,836	12,319,253
Interest	7,852	8,021	0	15,873
Payments in Lieu of Taxes	73,682	0	0	73,682
Rent	0	82,586	0	82,586
Contributions and Donations	22,266	0	2,793	25,059
Other	104,149	0	0	104,149
<i>Total Revenues</i>	<u>16,729,424</u>	<u>111,627</u>	<u>2,430,629</u>	<u>19,271,680</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	1,341,355	0	0	1,341,355
Judicial	406,556	0	0	406,556
Public Safety	2,796,105	0	0	2,796,105
Public Works	6,070,021	0	3,374,528	9,444,549
Health	885,437	0	0	885,437
Human Services	3,965,938	0	360,716	4,326,654
Capital Outlay	1,285,607	0	0	1,285,607
Intergovernmental	1,320,484	0	0	1,320,484
Debt Service:				
Principal Retirement	487,969	1,247,035	0	1,735,004
Interest and Fiscal Charges	40,194	181,002	0	221,196
<i>Total Expenditures</i>	<u>18,599,666</u>	<u>1,428,037</u>	<u>3,735,244</u>	<u>23,762,947</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,870,242)</u>	<u>(1,316,410)</u>	<u>(1,304,615)</u>	<u>(4,491,267)</u>
<b>Other Financing Sources (Use)</b>				
OWDA Loans Issued	239,256	0	0	239,256
Inception of a Capital Lease	1,052,107	0	0	1,052,107
Transfers In	1,493,246	1,251,346	1,065,223	3,809,815
Transfers Out	(765,223)	0	0	(765,223)
<i>Total Other Financing Sources (Use)</i>	<u>2,019,386</u>	<u>1,251,346</u>	<u>1,065,223</u>	<u>4,335,955</u>
<i>Net Change in Fund Balances</i>	149,144	(65,064)	(239,392)	(155,312)
Fund Balances at Beginning of Year	<u>10,781,691</u>	<u>596,211</u>	<u>830,825</u>	<u>12,208,727</u>
<i>Fund Balances at End of Year</i>	<u>\$10,930,835</u>	<u>\$531,147</u>	<u>\$591,433</u>	<u>\$12,053,415</u>

## SPECIAL REVENUE FUNDS

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

### **Major Special Revenue Funds**

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

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

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

### **Nonmajor Special Revenue Funds**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Brandywine Loop Extension Fund - To account 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, 2017

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$515,212	\$515,212	\$0
Intergovernmental	11,028,800	7,486,281	(3,542,519)
Other	8,288	95,759	87,471
<i>Total Revenues</i>	<u>11,552,300</u>	<u>8,097,252</u>	<u>(3,455,048)</u>
<b>Expenditures</b>			
Current:			
Human Services			
Public Assistance			
Salaries and Wages	3,983,905	3,388,143	595,762
Fringe Benefits	1,991,900	1,502,578	489,322
Contractual Services	4,759,502	3,519,124	1,240,378
Materials and Supplies	77,227	61,756	15,471
Capital Outlay	52,648	41,648	11,000
Other	166,243	127,779	38,464
<i>Total Human Services</i>	<u>11,031,425</u>	<u>8,641,028</u>	<u>2,390,397</u>
Debt Service:			
Principal Retirement	2,428	2,428	0
Interest and Fiscal Charges	2,924	2,924	0
<i>Total Debt Service</i>	<u>5,352</u>	<u>5,352</u>	<u>0</u>
<i>Total Expenditures</i>	<u>11,036,777</u>	<u>8,646,380</u>	<u>2,390,397</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>515,523</u>	<u>(549,128)</u>	<u>(1,064,651)</u>
<b>Other Financing Source</b>			
Transfers In	0	239,042	239,042
<i>Net Change in Fund Balance</i>	515,523	(310,086)	(825,609)
Fund Balance at Beginning of Year	76,978	76,978	0
Prior Year Encumbrances Appropriated	194,572	194,572	0
<i>Fund Balance (Deficit) at End of Year</i>	<u><u>\$787,073</u></u>	<u><u>(\$38,536)</u></u>	<u><u>(\$825,609)</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, 2017

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Property Taxes	\$1,958,210	\$1,971,953	\$13,743
Charges for Services	18,000	20,521	2,521
Intergovernmental	2,112,912	3,351,055	1,238,143
Interest	7,500	23,545	16,045
Payments in Lieu of Taxes	36,050	6,388	(29,662)
Contributions and Donations	15,000	18,044	3,044
Other	10,000	53,489	43,489
<i>Total Revenues</i>	<u>4,157,672</u>	<u>5,444,995</u>	<u>1,287,323</u>
<b>Expenditures</b>			
Current:			
Human Services			
Starlight School			
Salaries and Wages	3,664,023	3,626,833	37,190
Fringe Benefits	2,435,837	1,308,830	1,127,007
Contractual Services	5,830,771	2,908,719	2,922,052
Materials and Supplies	86,716	59,948	26,768
Capital Outlay	249,875	217,443	32,432
<i>Total Expenditures</i>	<u>12,267,222</u>	<u>8,121,773</u>	<u>4,145,449</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(8,109,550)</u>	<u>(2,676,778)</u>	<u>5,432,772</u>
<b>Other Financing Use</b>			
Transfers Out	(200,000)	(200,000)	0
<i>Net Change in Fund Balance</i>	(8,309,550)	(2,876,778)	5,432,772
Fund Balance at Beginning of Year	25,226,468	25,226,468	0
Prior Year Encumbrances Appropriated	269,841	269,841	0
<i>Fund Balance at End of Year</i>	<u>\$17,186,759</u>	<u>\$22,619,531</u>	<u>\$5,432,772</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, 2017

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Property Taxes	\$3,185,000	\$2,971,575	(\$213,425)
Charges for Services	2,285,062	1,575,627	(709,435)
Intergovernmental	1,548,500	2,813,369	1,264,869
Payments in Lieu of Taxes	0	7,473	7,473
Contributions and Donations	1,500	6,205	4,705
Other	8,500	28,175	19,675
<i>Total Revenues</i>	<u>7,028,562</u>	<u>7,402,424</u>	<u>373,862</u>
<b>Expenditures</b>			
Current:			
Human Services			
Children Services			
Salaries and Wages	3,600,000	3,386,946	213,054
Fringe Benefits	1,846,656	1,425,909	420,747
Contractual Services	3,711,975	3,074,294	637,681
Materials and Supplies	224,112	188,854	35,258
Capital Outlay	85,463	57,011	28,452
Other	473,807	282,079	191,728
<i>Total Expenditures</i>	<u>9,942,013</u>	<u>8,415,093</u>	<u>1,526,920</u>
<i>Net Change in Fund Balance</i>	(2,913,451)	(1,012,669)	1,900,782
Fund Balance at Beginning of Year	5,325,188	5,325,188	0
Prior Year Encumbrances Appropriated	<u>342,818</u>	<u>342,818</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$2,754,555</u></u>	<u><u>\$4,655,337</u></u>	<u><u>\$1,900,782</u></u>



Muskingum County, Ohio  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2017

	Dog and Kennel	Child Support Enforcement Agency	Childrens' Services Trust	Real Estate Assessment	Redevelopment Tax Equivalent
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$197,125	\$129,512	\$47	\$2,157,423	\$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	86,226	0
Receivables:					
Property Taxes	0	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0	278,225
Permissive Motor Vehicle License Tax	0	0	0	0	0
Accounts	0	0	0	0	0
Intergovernmental	0	264,144	0	0	0
Interfund	0	0	0	0	0
Materials and Supplies Inventory	1,536	7,058	0	0	0
Prepaid Items	1,628	31,589	0	29,974	0
<i>Total Assets</i>	<u>\$200,289</u>	<u>\$432,303</u>	<u>\$47</u>	<u>\$2,273,623</u>	<u>\$278,225</u>
<b>Liabilities</b>					
Accounts Payable	\$1,531	\$1,962	\$0	\$17,948	\$0
Accrued Wages and Benefits	2,250	31,023	0	5,954	0
Contracts Payable	0	0	0	35,275	0
Interfund Payable	0	246,989	0	0	0
Intergovernmental Payable	1,293	21,913	0	3,858	0
Retainage Payable	0	0	0	86,226	0
<i>Total Liabilities</i>	<u>5,074</u>	<u>301,887</u>	<u>0</u>	<u>149,261</u>	<u>0</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes	0	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0	133,427
Unavailable Revenue	0	238,724	0	0	144,798
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>238,724</u>	<u>0</u>	<u>0</u>	<u>278,225</u>
<b>Fund Balances</b>					
Nonspendable:					
Inventory	1,536	7,058	0	0	0
Prepays	1,628	31,589	0	29,974	0
Restricted to:					
Court Corrections	0	0	0	0	0
Roads and Bridges	0	0	0	0	0
Court Guardianship	0	0	0	0	0
Human Services	0	0	0	0	0
Senior Citizens	0	0	0	0	0
Sheriff and Jail Safety Purposes	0	0	0	0	0
Mental Health	0	0	0	0	0
Tuberculosis Treatment	0	0	0	0	0
Children Services	0	0	47	0	0
Real Estate Assessment and Delinquent Tax Collection	0	0	0	2,094,388	0
Other Purposes	192,051	0	0	0	0
Unassigned (Deficit)	0	(146,955)	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>195,215</u>	<u>(108,308)</u>	<u>47</u>	<u>2,124,362</u>	<u>0</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$200,289</u>	<u>\$432,303</u>	<u>\$47</u>	<u>\$2,273,623</u>	<u>\$278,225</u>

(continued)

Muskingum County, Ohio  
Combining Balance Sheet  
Nonmajor Special Revenue Funds (Continued)  
December 31, 2017

	Miscellaneous Federal Grants	Access Visitation Grant	Delinquent Real Estate Tax and Assessment Collection	Homeland Security	Juvenile IV-E Reimbursement
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$33,198	\$12,722	\$541,590	\$87,073	\$232,774
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	0	0	0
Intergovernmental	22,065	0	0	7,927	31,260
Interfund	0	0	0	0	0
Materials and Supplies Inventory	193	0	0	0	0
Prepaid Items	1,202	29	2,288	4,936	0
<i>Total Assets</i>	<u>\$56,658</u>	<u>\$12,751</u>	<u>\$543,878</u>	<u>\$99,936</u>	<u>\$264,034</u>
<b>Liabilities</b>					
Accounts Payable	\$0	\$0	\$2,396	\$3,695	\$0
Accrued Wages and Benefits	1,245	0	3,139	0	0
Contracts Payable	0	0	0	0	0
Interfund Payable	10,400	0	0	125,000	0
Intergovernmental Payable	900	0	2,243	0	0
Retainage Payable	0	0	0	0	0
<i>Total Liabilities</i>	<u>12,545</u>	<u>0</u>	<u>7,778</u>	<u>128,695</u>	<u>0</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes	0	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0	0
Unavailable Revenue	22,065	0	0	5,404	31,260
<i>Total Deferred Inflows of Resources</i>	<u>22,065</u>	<u>0</u>	<u>0</u>	<u>5,404</u>	<u>31,260</u>
<b>Fund Balances</b>					
Nonspendable:					
Inventory	193	0	0	0	0
Prepays	1,202	29	2,288	4,936	0
Restricted to:					
Court Corrections	0	0	0	0	0
Roads and Bridges	0	0	0	0	0
Court Guardianship	0	0	0	0	0
Human Services	0	0	0	0	232,774
Senior Citizens	0	0	0	0	0
Sheriff and Jail Safety Purposes	20,653	0	0	0	0
Mental Health	0	0	0	0	0
Tuberculosis Treatment	0	0	0	0	0
Children Services	0	0	0	0	0
Real Estate Assessment and Delinquent Tax Collection	0	0	533,812	0	0
Other Purposes	0	12,722	0	0	0
Unassigned (Deficit)	0	0	0	(39,099)	0
<i>Total Fund Balances (Deficit)</i>	<u>22,048</u>	<u>12,751</u>	<u>536,100</u>	<u>(34,163)</u>	<u>232,774</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$56,658</u>	<u>\$12,751</u>	<u>\$543,878</u>	<u>\$99,936</u>	<u>\$264,034</u>

Tuberculosis Clinic	Block Grants	County Courts	Community Correction	Home Detention (Electronic Monitor)	Marriage License	Political Subdivision Housing
\$1,459,958	\$216,073	\$2,465,675	\$2,963	\$211,195	\$1,109	\$49,278
488	0	0	0	0	0	0
0	0	0	0	0	0	0
685,998	0	0	0	0	0	0
1,579	0	0	0	0	0	0
0	0	0	0	0	0	0
1,355	0	8,492	0	24,615	0	957
44,393	573,639	0	376,240	0	0	0
0	0	0	0	0	0	0
16,331	40	0	0	0	0	0
7,602	1,124	21,225	0	1,436	0	0
<u>\$2,217,704</u>	<u>\$790,876</u>	<u>\$2,495,392</u>	<u>\$379,203</u>	<u>\$237,246</u>	<u>\$1,109</u>	<u>\$50,235</u>
\$8,016	\$101,009	\$1,716	\$0	\$5,441	\$1,109	\$1,500
4,908	1,257	193	3,816	2,117	0	0
0	0	0	0	0	0	0
0	389,553	0	0	0	0	0
3,856	257,215	502	2,726	1,513	0	0
0	0	0	0	0	0	0
<u>16,780</u>	<u>749,034</u>	<u>2,411</u>	<u>6,542</u>	<u>9,071</u>	<u>1,109</u>	<u>1,500</u>
595,773	0	0	0	0	0	0
1,579	0	0	0	0	0	0
128,168	241,302	8,492	313,533	24,615	0	0
<u>725,520</u>	<u>241,302</u>	<u>8,492</u>	<u>313,533</u>	<u>24,615</u>	<u>0</u>	<u>0</u>
16,331	40	0	0	0	0	0
7,602	1,124	21,225	0	1,436	0	0
0	0	2,463,264	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	59,128	202,124	0	0
0	0	0	0	0	0	0
1,451,471	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	48,735
0	(200,624)	0	0	0	0	0
<u>1,475,404</u>	<u>(199,460)</u>	<u>2,484,489</u>	<u>59,128</u>	<u>203,560</u>	<u>0</u>	<u>48,735</u>
<u>\$2,217,704</u>	<u>\$790,876</u>	<u>\$2,495,392</u>	<u>\$379,203</u>	<u>\$237,246</u>	<u>\$1,109</u>	<u>\$50,235</u>

(continued)

Muskingum County, Ohio  
Combining Balance Sheet  
Nonmajor Special Revenue Funds (Continued)  
December 31, 2017

	Indigent Drivers Alcohol Treatment	Enforcement and Education	Law Enforcement	Legal Aid Society	Senior Citizens Levy
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$256,137	\$1,678	\$98,518	\$964	\$437,483
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	820,022
Payments in Lieu of Taxes	0	0	0	0	1,923
Permissive Motor Vehicle License Tax	0	0	0	0	0
Accounts	337	0	0	0	0
Intergovernmental	0	0	0	0	37,966
Interfund	0	0	0	0	0
Materials and Supplies Inventory	0	0	0	0	0
Prepaid Items	0	0	0	0	9,193
<i>Total Assets</i>	<u>\$256,474</u>	<u>\$1,678</u>	<u>\$98,518</u>	<u>\$964</u>	<u>\$1,306,587</u>
<b>Liabilities</b>					
Accounts Payable	\$0	\$0	\$3,936	\$0	\$0
Accrued Wages and Benefits	0	0	0	0	9,748
Contracts Payable	0	0	0	0	0
Interfund Payable	0	0	0	0	0
Intergovernmental Payable	0	0	0	0	7,127
Retainage Payable	0	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>3,936</u>	<u>0</u>	<u>16,875</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes	0	0	0	0	712,935
Payments in Lieu of Taxes	0	0	0	0	1,923
Unavailable Revenue	337	0	0	0	145,053
<i>Total Deferred Inflows of Resources</i>	<u>337</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>859,911</u>
<b>Fund Balances</b>					
Nonspendable:					
Inventory	0	0	0	0	0
Prepays	0	0	0	0	9,193
Restricted to:					
Court Corrections	0	0	0	0	0
Roads and Bridges	0	0	0	0	0
Court Guardianship	0	0	0	0	0
Human Services	0	0	0	0	0
Senior Citizens	0	0	0	0	420,608
Sheriff and Jail Safety Purposes	0	1,678	94,582	0	0
Mental Health	0	0	0	0	0
Tuberculosis Treatment	0	0	0	0	0
Children Services	0	0	0	0	0
Real Estate Assessment and Delinquent Tax Collection	0	0	0	0	0
Other Purposes	256,137	0	0	964	0
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>256,137</u>	<u>1,678</u>	<u>94,582</u>	<u>964</u>	<u>429,801</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$256,474</u>	<u>\$1,678</u>	<u>\$98,518</u>	<u>\$964</u>	<u>\$1,306,587</u>

Felony Delinquent Care and Custody	Drug Law Enforcement	Indigent Guardianship	Victim of Criminals	Sheriff Commissary	Children Services Christmas	Mental Health Levy	Sheriff Levy
\$141,885	\$20,548	\$3,619	\$12,007	\$72,333	\$141,697	\$48,664	\$366,843
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	1,375,654	564,900
0	0	0	0	0	0	3,557	1,675
0	0	0	0	0	0	0	0
0	46	0	0	14,001	0	0	0
50,944	0	0	39,257	0	0	59,152	21,267
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
2,060	0	0	0	2,608	0	0	4,244
<u>\$194,889</u>	<u>\$20,594</u>	<u>\$3,619</u>	<u>\$51,264</u>	<u>\$88,942</u>	<u>\$141,697</u>	<u>\$1,487,027</u>	<u>\$958,929</u>
\$3,908	\$0	\$0	\$0	\$41,275	\$2,609	\$0	\$0
2,390	0	0	1,714	416	0	0	6,994
0	0	0	0	0	0	0	0
0	0	0	11,757	0	0	0	0
1,709	0	0	265	1,944	0	0	5,678
0	0	0	0	0	0	0	0
<u>8,007</u>	<u>0</u>	<u>0</u>	<u>13,736</u>	<u>43,635</u>	<u>2,609</u>	<u>0</u>	<u>12,672</u>
0	0	0	0	0	0	1,200,965	495,676
0	0	0	0	0	0	3,557	1,675
36,356	46	0	20,200	6,884	0	233,841	90,491
<u>36,356</u>	<u>46</u>	<u>0</u>	<u>20,200</u>	<u>6,884</u>	<u>0</u>	<u>1,438,363</u>	<u>587,842</u>
0	0	0	0	0	0	0	0
2,060	0	0	0	2,608	0	0	4,244
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	3,619	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
148,466	20,548	0	17,328	35,815	0	0	354,171
0	0	0	0	0	0	48,664	0
0	0	0	0	0	0	0	0
0	0	0	0	0	139,088	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>150,526</u>	<u>20,548</u>	<u>3,619</u>	<u>17,328</u>	<u>38,423</u>	<u>139,088</u>	<u>48,664</u>	<u>358,415</u>
<u>\$194,889</u>	<u>\$20,594</u>	<u>\$3,619</u>	<u>\$51,264</u>	<u>\$88,942</u>	<u>\$141,697</u>	<u>\$1,487,027</u>	<u>\$958,929</u>

(continued)

Muskingum County, Ohio  
Combining Balance Sheet  
Nonmajor Special Revenue Funds (Continued)  
December 31, 2017

	Motor Vehicle and Gasoline Tax	Law Library Resources	Juvenile Detention	Concealed Weapon
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$957,451	\$114,332	\$23,286	\$31,070
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	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0
Permissive Motor Vehicle License Tax	36,941	0	0	0
Accounts	0	0	0	920
Intergovernmental	2,479,990	0	0	0
Interfund	16,887	0	0	0
Materials and Supplies Inventory	538,563	70	0	0
Prepaid Items	36,710	5,904	0	507
<i>Total Assets</i>	<u>\$4,066,542</u>	<u>\$120,306</u>	<u>\$23,286</u>	<u>\$32,497</u>
<b>Liabilities</b>				
Accounts Payable	\$99,552	\$15,154	\$0	\$0
Accrued Wages and Benefits	36,943	130	0	820
Contracts Payable	0	0	0	0
Interfund Payable	609	0	0	0
Intergovernmental Payable	24,955	93	0	2,084
Retainage Payable	0	0	0	0
<i>Total Liabilities</i>	<u>162,059</u>	<u>15,377</u>	<u>0</u>	<u>2,904</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0
Unavailable Revenue	2,138,373	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>2,138,373</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>				
Nonspendable:				
Inventory	538,563	70	0	0
Prepays	36,710	5,904	0	507
Restricted to:				
Court Corrections	0	0	23,286	0
Roads and Bridges	1,190,837	0	0	0
Court Guardianship	0	0	0	0
Human Services	0	0	0	0
Senior Citizens	0	0	0	0
Sheriff and Jail Safety Purposes	0	0	0	29,086
Mental Health	0	0	0	0
Tuberculosis Treatment	0	0	0	0
Children Services	0	0	0	0
Real Estate Assessment and Delinquent Tax Collection	0	0	0	0
Other Purposes	0	98,955	0	0
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>1,766,110</u>	<u>104,929</u>	<u>23,286</u>	<u>29,593</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$4,066,542</u>	<u>\$120,306</u>	<u>\$23,286</u>	<u>\$32,497</u>

Wireless 911	OPOTA- CPT	Brandywine Loop Extension	Total Nonmajor Special Revenue Funds
\$200,912	\$26,579	\$169,504	\$10,923,225
0	0	0	488
0	0	0	86,226
0	0	0	3,446,574
0	0	65,430	352,389
0	0	0	36,941
0	0	0	50,723
0	29,344	0	4,037,588
0	0	0	16,887
0	0	0	563,791
1,291	0	0	165,550
<u>\$202,203</u>	<u>\$55,923</u>	<u>\$234,934</u>	<u>\$19,680,382</u>
\$687	\$0	\$0	\$313,444
1,889	0	0	116,946
0	0	0	35,275
0	0	0	784,308
1,248	0	0	341,122
0	0	0	86,226
<u>3,824</u>	<u>0</u>	<u>0</u>	<u>1,677,321</u>
0	0	0	3,005,349
0	0	65,430	207,591
0	29,344	0	3,859,286
<u>0</u>	<u>29,344</u>	<u>65,430</u>	<u>7,072,226</u>
0	0	0	563,791
1,291	0	0	165,550
0	0	0	2,486,550
0	0	0	1,190,837
0	0	0	3,619
0	0	0	232,774
0	0	0	420,608
197,088	26,579	0	1,207,246
0	0	0	48,664
0	0	0	1,451,471
0	0	0	139,135
0	0	0	2,628,200
0	0	169,504	779,068
0	0	0	(386,678)
<u>198,379</u>	<u>26,579</u>	<u>169,504</u>	<u>10,930,835</u>
<u>\$202,203</u>	<u>\$55,923</u>	<u>\$234,934</u>	<u>\$19,680,382</u>

Muskingum County, Ohio  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2017

	Dog and Kennel	Child Support Enforcement Agency	Childrens' Services Trust	Real Estate Assessment
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	42,170	350,149	0	960,371
Licenses and Permits	135,043	0	0	0
Fines and Forfeitures	0	0	0	100
Intergovernmental	0	2,140,537	0	0
Interest	0	0	25	0
Payments in Lieu of Taxes	0	0	0	0
Contributions and Donations	0	0	45	0
Other	740	14,229	0	2,208
<i>Total Revenues</i>	<u>177,953</u>	<u>2,504,915</u>	<u>70</u>	<u>962,679</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	1,102,936
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	173,481	0	0	0
Human Services	0	2,985,055	20,141	0
Capital Outlay	0	11,564	0	0
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	0	1,291	0	0
Interest and Fiscal Charges	0	2,875	0	0
<i>Total Expenditures</i>	<u>173,481</u>	<u>3,000,785</u>	<u>20,141</u>	<u>1,102,936</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>4,472</u>	<u>(495,870)</u>	<u>(20,071)</u>	<u>(140,257)</u>
<b>Other Financing Sources (Use)</b>				
OWDA Loans Issued	0	0	0	0
Inception of a Capital Lease	0	11,564	0	0
Transfers In	0	500,000	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Use)</i>	<u>0</u>	<u>511,564</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	4,472	15,694	(20,071)	(140,257)
Fund Balances (Deficit) at				
Beginning of Year	<u>190,743</u>	<u>(124,002)</u>	<u>20,118</u>	<u>2,264,619</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u>\$195,215</u>	<u>(\$108,308)</u>	<u>\$47</u>	<u>\$2,124,362</u>



Redevelopment Tax Equivalent	Miscellaneous Federal Grants	Access Visitation Grant	Delinquent Real Estate Tax and Assessment Collection	Homeland Security	Juvenile IV-E Reimbursement	Tuberculosis Clinic
\$0	\$0	\$0	\$0	\$0	\$0	\$597,538
0	0	0	0	0	0	0
0	0	5,227	187,688	0	0	41,971
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	102,508	0	0	98,365	24,031	156,347
0	0	0	0	0	0	0
0	0	0	0	0	0	1,495
0	0	0	0	0	0	0
0	957	0	51,779	0	0	2,408
<u>0</u>	<u>103,465</u>	<u>5,227</u>	<u>239,467</u>	<u>98,365</u>	<u>24,031</u>	<u>799,759</u>
0	0	0	238,419	0	0	0
0	0	4,614	0	0	0	0
0	161,396	0	0	128,757	0	0
845,539	0	0	0	0	0	0
0	0	0	0	0	0	691,737
0	0	0	0	0	5,286	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>845,539</u>	<u>161,396</u>	<u>4,614</u>	<u>238,419</u>	<u>128,757</u>	<u>5,286</u>	<u>691,737</u>
<u>(845,539)</u>	<u>(57,931)</u>	<u>613</u>	<u>1,048</u>	<u>(30,392)</u>	<u>18,745</u>	<u>108,022</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
845,539	84,000	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>845,539</u>	<u>84,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	26,069	613	1,048	(30,392)	18,745	108,022
<u>0</u>	<u>(4,021)</u>	<u>12,138</u>	<u>535,052</u>	<u>(3,771)</u>	<u>214,029</u>	<u>1,367,382</u>
<u>\$0</u>	<u>\$22,048</u>	<u>\$12,751</u>	<u>\$536,100</u>	<u>(\$34,163)</u>	<u>\$232,774</u>	<u>\$1,475,404</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, 2017

	Block Grants	County Courts	Community Correction	Home Detention (Electronic Monitor)
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	250	210,960	0	178,538
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	134,633	0	0
Intergovernmental	927,395	129,539	250,827	11,016
Interest	0	5,596	0	0
Payments in Lieu of Taxes	0	0	0	0
Contributions and Donations	0	0	0	0
Other	0	2,290	0	644
<i>Total Revenues</i>	<u>927,645</u>	<u>483,018</u>	<u>250,827</u>	<u>190,198</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	265,385	0	0
Public Safety	0	0	253,193	158,581
Public Works	779,991	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Capital Outlay	0	0	0	0
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	239,256	233	0	0
Interest and Fiscal Charges	0	87	0	0
<i>Total Expenditures</i>	<u>1,019,247</u>	<u>265,705</u>	<u>253,193</u>	<u>158,581</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(91,602)</u>	<u>217,313</u>	<u>(2,366)</u>	<u>31,617</u>
<b>Other Financing Sources (Use)</b>				
OWDA Loans Issued	239,256	0	0	0
Inception of a Capital Lease	0	0	0	0
Transfers In	42,823	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Use)</i>	<u>282,079</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	190,477	217,313	(2,366)	31,617
Fund Balances (Deficit) at				
Beginning of Year	<u>(389,937)</u>	<u>2,267,176</u>	<u>61,494</u>	<u>171,943</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u>(\$199,460)</u>	<u>\$2,484,489</u>	<u>\$59,128</u>	<u>\$203,560</u>

<u>Marriage License</u>	<u>Political Subdivision Housing</u>	<u>Indigent Drivers Alcohol Treatment</u>	<u>Enforcement and Education</u>	<u>Law Enforcement</u>
\$0	\$0	\$0	\$0	\$0
0	0	0	0	0
0	0	0	0	0
20,219	0	0	0	0
0	11,798	18,949	1,904	38,398
0	0	26,437	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	4,803
0	0	0	0	0
<u>20,219</u>	<u>11,798</u>	<u>45,386</u>	<u>1,904</u>	<u>43,201</u>
0	0	0	0	0
0	0	0	0	0
0	18,003	0	2,087	57,578
0	0	0	0	0
20,219	0	0	0	0
0	0	63,656	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>20,219</u>	<u>18,003</u>	<u>63,656</u>	<u>2,087</u>	<u>57,578</u>
<u>0</u>	<u>(6,205)</u>	<u>(18,270)</u>	<u>(183)</u>	<u>(14,377)</u>
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	(6,205)	(18,270)	(183)	(14,377)
<u>0</u>	<u>54,940</u>	<u>274,407</u>	<u>1,861</u>	<u>108,959</u>
<u>\$0</u>	<u>\$48,735</u>	<u>\$256,137</u>	<u>\$1,678</u>	<u>\$94,582</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, 2017

	Legal Aid Society	Senior Citizens Levy	Felony Delinquent Care and Custody	Drug Law Enforcement
<b>Revenues</b>				
Property Taxes	\$0	\$715,056	\$0	\$0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	97	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	2,500
Intergovernmental	0	76,606	322,659	0
Interest	0	0	0	0
Payments in Lieu of Taxes	0	1,822	0	0
Contributions and Donations	0	0	0	0
Other	0	3,444	0	0
<i>Total Revenues</i>	<u>97</u>	<u>796,928</u>	<u>322,659</u>	<u>2,500</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	444,255	2,500
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	871,345	0	0
Capital Outlay	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>0</u>	<u>871,345</u>	<u>444,255</u>	<u>2,500</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>97</u>	<u>(74,417)</u>	<u>(121,596)</u>	<u>0</u>
<b>Other Financing Sources (Use)</b>				
OWDA Loans Issued	0	0	0	0
Inception of a Capital Lease	0	0	0	0
Transfers In	0	800	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Use)</i>	<u>0</u>	<u>800</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	97	(73,617)	(121,596)	0
Fund Balances (Deficit) at				
Beginning of Year	<u>867</u>	<u>503,418</u>	<u>272,122</u>	<u>20,548</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u><u>\$964</u></u>	<u><u>\$429,801</u></u>	<u><u>\$150,526</u></u>	<u><u>\$20,548</u></u>

<u>Indigent Guardianship</u>	<u>Victim of Criminals</u>	<u>Sheriff Commissary</u>	<u>Children Services Christmas</u>	<u>Mental Health Levy</u>	<u>Sheriff Levy</u>
\$0	\$0	\$0	\$0	\$1,204,617	\$497,041
0	0	0	0	0	0
11,340	0	518,299	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	77,627	0	0	120,569	42,969
0	0	0	0	0	0
0	0	0	0	3,382	1,597
0	0	0	13,157	0	0
408	0	193	0	0	2,664
<u>11,748</u>	<u>77,627</u>	<u>518,492</u>	<u>13,157</u>	<u>1,328,568</u>	<u>544,271</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	95,280	610,870	0	0	491,726
0	0	0	0	0	0
0	0	0	0	0	0
11,486	0	0	8,969	0	0
0	0	0	0	0	0
0	0	0	0	1,320,484	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>11,486</u>	<u>95,280</u>	<u>610,870</u>	<u>8,969</u>	<u>1,320,484</u>	<u>491,726</u>
<u>262</u>	<u>(17,653)</u>	<u>(92,378)</u>	<u>4,188</u>	<u>8,084</u>	<u>52,545</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	20,084	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>20,084</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
262	2,431	(92,378)	4,188	8,084	52,545
<u>3,357</u>	<u>14,897</u>	<u>130,801</u>	<u>134,900</u>	<u>40,580</u>	<u>305,870</u>
<u>\$3,619</u>	<u>\$17,328</u>	<u>\$38,423</u>	<u>\$139,088</u>	<u>\$48,664</u>	<u>\$358,415</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, 2017

	Motor Vehicle and Gasoline Tax	Law Library Resources	Juvenile Detention
<b>Revenues</b>			
Property Taxes	\$0	\$0	\$0
Permissive Motor Vehicle License Tax	503,287	0	0
Charges for Services	0	0	0
Licenses and Permits	7,425	0	0
Fines and Forfeitures	48,705	111,465	0
Intergovernmental	5,181,891	0	0
Interest	2,231	0	0
Payments in Lieu of Taxes	0	0	0
Contributions and Donations	4,261	0	0
Other	21,371	51	0
<i>Total Revenues</i>	<u>5,769,171</u>	<u>111,516</u>	<u>0</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	136,557	0
Public Safety	0	0	0
Public Works	4,444,491	0	0
Health	0	0	0
Human Services	0	0	0
Capital Outlay	1,274,043	0	0
Intergovernmental	0	0	0
Debt Service:			
Principal Retirement	212,189	0	0
Interest and Fiscal Charges	12,844	0	0
<i>Total Expenditures</i>	<u>5,943,567</u>	<u>136,557</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(174,396)</u>	<u>(25,041)</u>	<u>0</u>
<b>Other Financing Sources (Use)</b>			
OWDA Loans Issued	0	0	0
Inception of a Capital Lease	1,040,543	0	0
Transfers In	0	0	0
Transfers Out	(765,223)	0	0
<i>Total Other Financing Sources (Use)</i>	<u>275,320</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	100,924	(25,041)	0
Fund Balances (Deficit) at			
Beginning of Year	<u>1,665,186</u>	<u>129,970</u>	<u>23,286</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u>\$1,766,110</u>	<u>\$104,929</u>	<u>\$23,286</u>

Concealed Weapon	Wireless 911	OPOTA- CPT	Brandywine Loop Extension	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$3,014,252
0	0	0	0	503,287
0	0	0	0	2,507,060
79,945	0	0	0	242,632
0	0	0	0	368,452
0	176,449	20,020	0	9,885,792
0	0	0	0	7,852
0	0	0	65,386	73,682
0	0	0	0	22,266
158	605	0	0	104,149
<u>80,103</u>	<u>177,054</u>	<u>20,020</u>	<u>65,386</u>	<u>16,729,424</u>
0	0	0	0	1,341,355
0	0	0	0	406,556
81,649	289,445	785	0	2,796,105
0	0	0	0	6,070,021
0	0	0	0	885,437
0	0	0	0	3,965,938
0	0	0	0	1,285,607
0	0	0	0	1,320,484
0	0	0	35,000	487,969
0	0	0	24,388	40,194
<u>81,649</u>	<u>289,445</u>	<u>785</u>	<u>59,388</u>	<u>18,599,666</u>
<u>(1,546)</u>	<u>(112,391)</u>	<u>19,235</u>	<u>5,998</u>	<u>(1,870,242)</u>
0	0	0	0	239,256
0	0	0	0	1,052,107
0	0	0	0	1,493,246
0	0	0	0	(765,223)
0	0	0	0	2,019,386
(1,546)	(112,391)	19,235	5,998	149,144
<u>31,139</u>	<u>310,770</u>	<u>7,344</u>	<u>163,506</u>	<u>10,781,691</u>
<u>\$29,593</u>	<u>\$198,379</u>	<u>\$26,579</u>	<u>\$169,504</u>	<u>\$10,930,835</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, 2017

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$26,370	\$46,388	\$20,018
Licenses and Permits	123,300	135,043	11,743
Fines and Forfeitures	1,000	0	(1,000)
Other	0	740	740
<i>Total Revenues</i>	<u>150,670</u>	<u>182,171</u>	<u>31,501</u>
<b>Expenditures</b>			
Current:			
Health			
Animal Control			
Salaries and Wages	102,937	95,761	7,176
Fringe Benefits	42,913	22,831	20,082
Contractual Services	29,992	26,130	3,862
Materials and Supplies	18,965	16,188	2,777
Capital Outlay	10,816	9,831	985
Other	3,550	2,781	769
<i>Total Expenditures</i>	<u>209,173</u>	<u>173,522</u>	<u>35,651</u>
<i>Net Change in Fund Balance</i>	(58,503)	8,649	67,152
Fund Balance at Beginning of Year	186,809	186,809	0
Prior Year Encumbrances Appropriated	<u>1,223</u>	<u>1,223</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$129,529</u></u>	<u><u>\$196,681</u></u>	<u><u>\$67,152</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, 2017

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$485,000	\$353,787	(\$131,213)
Intergovernmental	2,600,000	2,140,537	(459,463)
Other	7,600	14,229	6,629
<i>Total Revenues</i>	<u>3,092,600</u>	<u>2,508,553</u>	<u>(584,047)</u>
<b>Expenditures</b>			
Current:			
Human Services			
Child Support Enforcement			
Salaries and Wages	1,820,000	1,616,020	203,980
Fringe Benefits	932,681	670,212	262,469
Contractual Services	884,100	727,223	156,877
Materials and Supplies	60,500	50,015	10,485
Capital Outlay	41,286	4,286	37,000
Other	30,500	7,466	23,034
<i>Total Human Services</i>	<u>3,769,067</u>	<u>3,075,222</u>	<u>693,845</u>
Debt Service:			
Principal Retirement	1,291	1,291	0
Interest and Fiscal Charges	2,875	2,875	0
<i>Total Debt Service</i>	<u>4,166</u>	<u>4,166</u>	<u>0</u>
<i>Total Expenditures</i>	<u>3,773,233</u>	<u>3,079,388</u>	<u>693,845</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(680,633)	(570,835)	109,798
<b>Other Financing Source</b>			
Transfers In	600,000	500,000	(100,000)
<i>Net Change in Fund Balance</i>	(80,633)	(70,835)	9,798
Fund Balance at Beginning of Year	69,868	69,868	0
Prior Year Encumbrances Appropriated	80,633	80,633	0
<i>Fund Balance at End of Year</i>	<u><u>\$69,868</u></u>	<u><u>\$79,666</u></u>	<u><u>\$9,798</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, 2017

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Interest	\$30	\$30	\$0
Contributions and Donations	45	45	0
<i>Total Revenues</i>	<u>75</u>	<u>75</u>	<u>0</u>
<b>Expenditures</b>			
Current:			
Human Services			
Childrens' Services Trust Fund			
Materials and Supplies	20,141	20,141	0
<i>Net Change in Fund Balance</i>	(20,066)	(20,066)	0
Fund Balance at Beginning of Year	20,113	20,113	0
<i>Fund Balance at End of Year</i>	<u>\$47</u>	<u>\$47</u>	<u>\$0</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, 2017

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$924,600	\$960,371	\$35,771
Fines and Forfeitures	200	100	(100)
Other	500	2,208	1,708
<i>Total Revenues</i>	<u>925,300</u>	<u>962,679</u>	<u>37,379</u>
<b>Expenditures</b>			
Current:			
General Government - Legislative and Executive			
County Auditor			
Salaries and Wages	380,302	300,760	79,542
Fringe Benefits	157,260	132,595	24,665
Contractual Services	811,529	714,603	96,926
Materials and Supplies	10,000	3,666	6,334
Capital Outlay	20,000	2,175	17,825
<i>Total Expenditures</i>	<u>1,379,091</u>	<u>1,153,799</u>	<u>225,292</u>
<i>Net Change in Fund Balance</i>	(453,791)	(191,120)	262,671
Fund Balance at Beginning of Year	2,307,655	2,307,655	0
Prior Year Encumbrances Appropriated	<u>50,029</u>	<u>50,029</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$1,903,893</u></u>	<u><u>\$2,166,564</u></u>	<u><u>\$262,671</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, 2017

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Payments in Lieu of Taxes	\$115,000	\$0	(\$115,000)
<b>Expenditures</b>			
Current:			
Public Works			
Redevelopment Tax Equivalent			
Contractual Services	845,539	845,539	0
<i>Excess of Revenues Under Expenditures</i>	<u>(730,539)</u>	<u>(845,539)</u>	<u>(115,000)</u>
<b>Other Financing Source (Use)</b>			
Transfers In	845,539	845,539	0
Transfers Out	<u>(115,000)</u>	<u>0</u>	<u>115,000</u>
<i>Total Other Financing Source (Use)</i>	<u>730,539</u>	<u>845,539</u>	<u>115,000</u>
<i>Net Change in Fund Balance</i>	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Miscellaneous Federal Grants Fund  
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$143,929	\$104,911	(\$39,018)
Other	200	957	757
<i>Total Revenues</i>	<u>144,129</u>	<u>105,868</u>	<u>(38,261)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Miscellaneous Federal Grants			
Salaries and Wages	76,700	76,512	188
Fringe Benefits	46,095	45,028	1,067
Contractual Services	66,520	53,360	13,160
Materials and Supplies	18,000	1,456	16,544
Capital Outlay	3,400	301	3,099
Other	4,000	2,707	1,293
<i>Total Expenditures</i>	<u>214,715</u>	<u>179,364</u>	<u>35,351</u>
<i>Excess of Revenues Under Expenditures</i>	(70,586)	(73,496)	(2,910)
<b>Other Financing Source</b>			
Transfers In	90,250	84,000	(6,250)
<i>Net Change in Fund Balance</i>	19,664	10,504	(9,160)
Fund Balance at Beginning of Year	9,055	9,055	0
Prior Year Encumbrances Appropriated	666	666	0
<i>Fund Balance at End of Year</i>	<u><u>\$29,385</u></u>	<u><u>\$20,225</u></u>	<u><u>(\$9,160)</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, 2017

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$5,000	\$5,727	\$727
<b>Expenditures</b>			
Current:			
General Government - Judicial			
Domestic Relations Court			
Salaries and Wages	4,836	3,998	838
Fringe Benefits	964	950	14
<i>Total Expenditures</i>	5,800	4,948	852
<i>Net Change in Fund Balance</i>	(800)	779	1,579
Fund Balance at Beginning of Year	11,743	11,743	0
<i>Fund Balance at End of Year</i>	\$10,943	\$12,522	\$1,579

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, 2017

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$350,000	\$187,688	(\$162,312)
Other	45,000	52,794	7,794
<i>Total Revenues</i>	<u>395,000</u>	<u>240,482</u>	<u>(154,518)</u>
<b>Expenditures</b>			
Current:			
General Government - Legislative and Executive			
DRETAC			
Salaries and Wages	174,418	164,630	9,788
Fringe Benefits	35,516	28,216	7,300
Contractual Services	80,000	46,819	33,181
Materials and Supplies	500	249	251
Capital Outlay	1,000	777	223
Other	33,277	2,624	30,653
<i>Total Expenditures</i>	<u>324,711</u>	<u>243,315</u>	<u>81,396</u>
<i>Net Change in Fund Balance</i>	70,289	(2,833)	(73,122)
Fund Balance at Beginning of Year	540,346	540,346	0
Prior Year Encumbrances Appropriated	<u>277</u>	<u>277</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$610,912</u></u>	<u><u>\$537,790</u></u>	<u><u>(\$73,122)</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, 2017

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$360,000	\$98,665	(\$261,335)
<b>Expenditures</b>			
Current:			
Public Safety			
Homeland Security			
Fringe Benefits	10,000	0	10,000
Contractual Services	177,500	80,108	97,392
Materials and Supplies	100,000	36,976	63,024
Capital Outlay	67,365	18,000	49,365
<i>Total Expenditures</i>	354,865	135,084	219,781
<i>Excess of Revenues Over (Under) Expenditures</i>	5,135	(36,419)	(41,554)
<b>Other Financing Source</b>			
Advances In	0	50,000	50,000
<i>Net Change in Fund Balance</i>	5,135	13,581	8,446
Fund Balance at Beginning of Year	67,366	67,366	0
Prior Year Encumbrances Appropriated	2,500	2,500	0
<i>Fund Balance at End of Year</i>	\$75,001	\$83,447	\$8,446



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, 2017

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$15,000	\$24,031	\$9,031
<b>Expenditures</b>			
Current:			
Human Services			
Juvenile IV-E Reimbursement			
Contractual Services	30,000	5,286	24,714
<i>Net Change in Fund Balance</i>	(15,000)	18,745	33,745
Fund Balance at Beginning of Year	214,029	214,029	0
<i>Fund Balance at End of Year</i>	\$199,029	\$232,774	\$33,745

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, 2017

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Property Taxes	\$560,000	\$594,304	\$34,304
Charges for Services	70,000	41,958	(28,042)
Intergovernmental	130,000	156,943	26,943
Payments in Lieu of Taxes	0	1,495	1,495
Other	0	2,408	2,408
<i>Total Revenues</i>	<u>760,000</u>	<u>797,108</u>	<u>37,108</u>
<b>Expenditures</b>			
Current:			
Health			
Tuberculosis Clinic			
Salaries and Wages	350,000	262,417	87,583
Fringe Benefits	132,100	86,579	45,521
Contractual Services	201,551	139,729	61,822
Materials and Supplies	403,168	209,059	194,109
Capital Outlay	22,500	3,659	18,841
Other	17,860	12,797	5,063
<i>Total Expenditures</i>	<u>1,127,179</u>	<u>714,240</u>	<u>412,939</u>
<i>Net Change in Fund Balance</i>	(367,179)	82,868	450,047
Fund Balance at Beginning of Year	1,214,198	1,214,198	0
Prior Year Encumbrances Appropriated	<u>119,579</u>	<u>119,579</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$966,598</u></u>	<u><u>\$1,416,645</u></u>	<u><u>\$450,047</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, 2017

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$1,000	\$250	(\$750)
Intergovernmental	1,900,706	857,375	(1,043,331)
<i>Total Revenues</i>	<u>1,901,706</u>	<u>857,625</u>	<u>(1,044,081)</u>
<b>Expenditures</b>			
Current:			
Public Works			
Block Grants			
Salaries and Wages	129,000	63,469	65,531
Fringe Benefits	54,250	22,968	31,282
Contractual Services	1,326,047	805,141	520,906
Materials and Supplies	13,246	11,934	1,312
<i>Total Public Works</i>	<u>1,522,543</u>	<u>903,512</u>	<u>619,031</u>
Debt Service:			
Principal Retirement	239,256	239,256	0
<i>Total Expenditures</i>	<u>1,761,799</u>	<u>1,142,768</u>	<u>619,031</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>139,907</u>	<u>(285,143)</u>	<u>(425,050)</u>
<b>Other Financing Sources (Use)</b>			
OWDA Loans Issued	239,256	239,256	0
Advances In	0	385,000	385,000
Advances Out	0	(320,031)	(320,031)
<i>Total Other Financing Sources (Use)</i>	<u>239,256</u>	<u>304,225</u>	<u>64,969</u>
<i>Net Change in Fund Balance</i>	379,163	19,082	(360,081)
Fund Balance at Beginning of Year	6,038	6,038	0
Prior Year Encumbrances Appropriated	28,181	28,181	0
<i>Fund Balance at End of Year</i>	<u>\$413,382</u>	<u>\$53,301</u>	<u>(\$360,081)</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, 2017

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$197,750	\$210,767	\$13,017
Fines and Forfeitures	98,200	134,904	36,704
Intergovernmental	176,632	129,539	(47,093)
Interest	0	5,129	5,129
Other	0	2,290	2,290
<i>Total Revenues</i>	<u>472,582</u>	<u>482,629</u>	<u>10,047</u>
<b>Expenditures</b>			
Current:			
General Government - Judicial			
County Courts			
Salaries and Wages	135,858	32,761	103,097
Fringe Benefits	53,721	11,503	42,218
Contractual Services	202,126	38,124	164,002
Materials and Supplies	159,949	67,952	91,997
Capital Outlay	309,415	245,970	63,445
Other	8,989	3,221	5,768
<i>Total General Government - Judicial</i>	<u>870,058</u>	<u>399,531</u>	<u>470,527</u>
Debt Service:			
Principal Retirement	233	233	0
Interest and Fiscal Charges	87	87	0
<i>Total Debt Service</i>	<u>320</u>	<u>320</u>	<u>0</u>
<i>Total Expenditures</i>	<u>870,378</u>	<u>399,851</u>	<u>470,527</u>
<i>Net Change in Fund Balance</i>	(397,796)	82,778	480,574
Fund Balance at Beginning of Year	2,117,099	2,117,099	0
Prior Year Encumbrances Appropriated	119,941	119,941	0
<i>Fund Balance at End of Year</i>	<u>\$1,839,244</u>	<u>\$2,319,818</u>	<u>\$480,574</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, 2017

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$250,827	\$250,827	\$0
<b>Expenditures</b>			
Current:			
Public Safety			
Community Correction			
Salaries and Wages	196,732	196,732	0
Fringe Benefits	53,918	53,918	0
Contractual Services	2,970	2,299	671
Materials and Supplies	23	0	23
<i>Total Expenditures</i>	<u>253,643</u>	<u>252,949</u>	<u>694</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,816)</u>	<u>(2,122)</u>	<u>694</u>
<i>Net Change in Fund Balance</i>	(2,816)	(2,122)	694
Fund Balance at Beginning of Year	<u>5,085</u>	<u>5,085</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$2,269</u></u>	<u><u>\$2,963</u></u>	<u><u>\$694</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Home Detention (Electronic Monitor) Fund  
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$127,000	\$178,538	\$51,538
Intergovernmental	22,032	22,032	0
Other	644	644	0
<i>Total Revenues</i>	<u>149,676</u>	<u>201,214</u>	<u>51,538</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Electronic Monitor			
Salaries and Wages	100,666	100,544	122
Fringe Benefits	15,780	15,750	30
Contractual Services	11,163	11,163	0
Materials and Supplies	128,214	50,953	77,261
Other	1,443	1,443	0
<i>Total Expenditures</i>	<u>257,266</u>	<u>179,853</u>	<u>77,413</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(107,590)</u>	<u>21,361</u>	<u>128,951</u>
<b>Other Financing Source</b>			
Transfers In	6,038	0	(6,038)
<i>Net Change in Fund Balance</i>	(101,552)	21,361	122,913
Fund Balance at Beginning of Year	138,663	138,663	0
Prior Year Encumbrances Appropriated	33,696	33,696	0
<i>Fund Balance at End of Year</i>	<u><u>\$70,807</u></u>	<u><u>\$193,720</u></u>	<u><u>\$122,913</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Marriage License Fund  
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Licenses and Permits	\$27,000	\$20,120	(\$6,880)
<b>Expenditures</b>			
Current:			
Health			
Marriage License			
Contractual Services	27,000	20,120	6,880
<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  
Political Subdivision Housing Fund  
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$15,000	\$11,392	(\$3,608)
<b>Expenditures</b>			
Current:			
Public Safety			
Political Subdivision Housing			
Contractual Services	45,000	18,003	26,997
<i>Net Change in Fund Balance</i>	(30,000)	(6,611)	23,389
Fund Balance at Beginning of Year	54,389	54,389	0
<i>Fund Balance at End of Year</i>	\$24,389	\$47,778	\$23,389



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, 2017

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$24,000	\$18,949	(\$5,051)
Intergovernmental	10,600	26,437	15,837
<i>Total Revenues</i>	<u>34,600</u>	<u>45,386</u>	<u>10,786</u>
<b>Expenditures</b>			
Current:			
Human Services			
Indigent Drivers Alcohol Treatment			
Contractual Services	26,212	21,999	4,213
Materials and Supplies	48,220	48,220	0
Capital Outlay	6,900	0	6,900
<i>Total Expenditures</i>	<u>81,332</u>	<u>70,219</u>	<u>11,113</u>
<i>Net Change in Fund Balance</i>	(46,732)	(24,833)	21,899
Fund Balance at Beginning of Year	271,248	271,248	0
Prior Year Encumbrances Appropriated	4,212	4,212	0
<i>Fund Balance at End of Year</i>	<u><u>\$228,728</u></u>	<u><u>\$250,627</u></u>	<u><u>\$21,899</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, 2017

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$5,000	\$1,904	(\$3,096)
<b>Expenditures</b>			
Current:			
Public Safety			
Enforcement and Education			
Other	5,000	2,087	2,913
<i>Net Change in Fund Balance</i>	0	(183)	(183)
Fund Balance at Beginning of Year	1,861	1,861	0
<i>Fund Balance at End of Year</i>	\$1,861	\$1,678	(\$183)

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, 2017

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$97,000	\$38,398	(\$58,602)
Contributions and Donations	20,000	9,348	(10,652)
<i>Total Revenues</i>	<u>117,000</u>	<u>47,746</u>	<u>(69,254)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Law Enforcement			
Contractual Services	7,000	3,040	3,960
Materials and Supplies	81,485	8,947	72,538
Other	64,000	50,136	13,864
<i>Total Expenditures</i>	<u>152,485</u>	<u>62,123</u>	<u>90,362</u>
<i>Net Change in Fund Balance</i>	(35,485)	(14,377)	21,108
Fund Balance at Beginning of Year	104,414	104,414	0
Prior Year Encumbrances Appropriated	4,545	4,545	0
<i>Fund Balance at End of Year</i>	<u><u>\$73,474</u></u>	<u><u>\$94,582</u></u>	<u><u>\$21,108</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, 2017

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$96	\$96	\$0
<b>Expenditures</b>			
Current:			
General Government - Judicial			
Legal Aid Society			
Salaries and Wages	96	0	96
<i>Net Change in Fund Balance</i>	0	96	96
Fund Balance at Beginning of Year	862	862	0
<i>Fund Balance at End of Year</i>	\$862	\$958	\$96

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, 2017

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Property Taxes	\$660,000	\$711,015	\$51,015
Intergovernmental	104,000	76,606	(27,394)
Payments in Lieu of Taxes	3,000	1,822	(1,178)
Other	0	3,444	3,444
<i>Total Revenues</i>	<u>767,000</u>	<u>792,887</u>	<u>25,887</u>
<b>Expenditures</b>			
Current:			
Human Services			
Senior Citizens Levy			
Salaries and Wages	565,000	560,952	4,048
Fringe Benefits	224,059	222,768	1,291
Contractual Services	38,500	36,891	1,609
Capital Outlay	52,745	52,584	161
<i>Total Expenditures</i>	<u>880,304</u>	<u>873,195</u>	<u>7,109</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(113,304)	(80,308)	32,996
<b>Other Financing Source</b>			
Transfers In	0	800	800
<i>Net Change in Fund Balance</i>	(113,304)	(79,508)	33,796
Fund Balance at Beginning of Year	492,659	492,659	0
<i>Fund Balance at End of Year</i>	<u><u>\$379,355</u></u>	<u><u>\$413,151</u></u>	<u><u>\$33,796</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, 2017

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$743,880	\$308,071	(\$435,809)
<b>Expenditures</b>			
Current:			
Public Safety			
Specialized Probation			
Salaries and Wages	243,991	173,630	70,361
Fringe Benefits	98,162	63,832	34,330
Contractual Services	331,350	217,165	114,185
Materials and Supplies	2,966	553	2,413
<i>Total Expenditures</i>	676,469	455,180	221,289
<i>Excess of Revenues Over (Under) Expenditures</i>	67,411	(147,109)	(214,520)
<b>Other Financing Use</b>			
Transfers Out	(67,436)	0	67,436
<i>Net Change in Fund Balance</i>	(25)	(147,109)	(147,084)
Fund Balance at Beginning of Year	259,574	259,574	0
Prior Year Encumbrances Appropriated	21,367	21,367	0
<i>Fund Balance at End of Year</i>	\$280,916	\$133,832	(\$147,084)

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, 2017

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$4,000	\$2,500	(\$1,500)
<b>Expenditures</b>			
Current:			
Public Safety			
Drug Law Enforcement			
Capital Outlay	10,000	0	10,000
Other	14,000	2,500	11,500
<i>Total Expenditures</i>	24,000	2,500	21,500
<i>Net Change in Fund Balance</i>	(20,000)	0	20,000
Fund Balance at Beginning of Year	20,548	20,548	0
<i>Fund Balance at End of Year</i>	\$548	\$20,548	\$20,000

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, 2017

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$12,000	\$11,220	(\$780)
Other	1,000	408	(592)
<i>Total Revenues</i>	<u>13,000</u>	<u>11,628</u>	<u>(1,372)</u>
<b>Expenditures</b>			
Current:			
Human Services			
Indigent Guardianship			
Contractual Services	13,000	11,486	1,514
<i>Net Change in Fund Balance</i>	0	142	142
Fund Balance at Beginning of Year	<u>2,487</u>	<u>2,487</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$2,487</u></u>	<u><u>\$2,629</u></u>	<u><u>\$142</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, 2017

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$80,922	\$73,967	(\$6,955)
<b>Expenditures</b>			
Current:			
Public Safety			
Victim of Criminals			
Salaries and Wages	96,412	90,421	5,991
Contractual Services	3,080	818	2,262
Materials and Supplies	4,000	4,000	0
<i>Total Expenditures</i>	103,492	95,239	8,253
<i>Excess of Revenues Over (Under) Expenditures</i>	(22,570)	(21,272)	1,298
<b>Other Financing Sources</b>			
Advances In	0	11,757	11,757
Transfers In	23,584	20,084	(3,500)
<i>Total Other Financing Sources</i>	23,584	31,841	8,257
<i>Net Change in Fund Balance</i>	1,014	10,569	9,555
Fund Balance at Beginning of Year	1,438	1,438	0
<i>Fund Balance at End of Year</i>	\$2,452	\$12,007	\$9,555

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, 2017

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$515,000	\$518,831	\$3,831
Other	0	193	193
<i>Total Revenues</i>	<u>515,000</u>	<u>519,024</u>	<u>4,024</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Sheriff Commissary			
Salaries and Wages	21,500	20,139	1,361
Fringe Benefits	9,541	6,775	2,766
Contractual Services	251,905	247,491	4,414
Materials and Supplies	257,000	251,988	5,012
Capital Outlay	130,000	112,810	17,190
<i>Total Expenditures</i>	<u>669,946</u>	<u>639,203</u>	<u>30,743</u>
<i>Net Change in Fund Balance</i>	(154,946)	(120,179)	34,767
Fund Balance at Beginning of Year	61,575	61,575	0
Prior Year Encumbrances Appropriated	<u>93,405</u>	<u>93,405</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$34</u></u>	<u><u>\$34,801</u></u>	<u><u>\$34,767</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, 2017

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Contributions and Donations	\$12,000	\$13,157	\$1,157
<b>Expenditures</b>			
Current:			
Human Services			
Children Services			
Materials and Supplies	44,650	14,435	30,215
<i>Net Change in Fund Balance</i>	(32,650)	(1,278)	31,372
Fund Balance at Beginning of Year	130,390	130,390	0
Prior Year Encumbrances Appropriated	9,650	9,650	0
<i>Fund Balance at End of Year</i>	<u>\$107,390</u>	<u>\$138,762</u>	<u>\$31,372</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, 2017

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Property Taxes	\$1,196,533	\$1,196,533	\$0
Intergovernmental	120,569	120,569	0
Payments in Lieu of Taxes	3,382	3,382	0
<i>Total Revenues</i>	<u>1,320,484</u>	<u>1,320,484</u>	<u>0</u>
<b>Expenditures</b>			
Intergovernmental			
Contractual Services	1,320,484	1,320,484	0
<i>Net Change in Fund Balance</i>	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Sheriff Levy Fund  
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Property Taxes	\$470,000	\$493,000	\$23,000
Intergovernmental	45,500	42,969	(2,531)
Payments in Lieu of Taxes	2,500	1,597	(903)
Other	0	2,664	2,664
<i>Total Revenues</i>	<u>518,000</u>	<u>540,230</u>	<u>22,230</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Sheriff Department			
Salaries and Wages	350,800	328,542	22,258
Fringe Benefits	172,544	152,986	19,558
Contractual Services	15,000	10,189	4,811
<i>Total Expenditures</i>	<u>538,344</u>	<u>491,717</u>	<u>46,627</u>
<i>Net Change in Fund Balance</i>	(20,344)	48,513	68,857
Fund Balance at Beginning of Year	<u>293,998</u>	<u>293,998</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$273,654</u></u>	<u><u>\$342,511</u></u>	<u><u>\$68,857</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, 2017

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Permissive Motor Vehicle License Tax	\$475,000	\$505,372	\$30,372
Licenses and Permits	5,825	7,425	1,600
Fines and Forfeitures	60,100	48,705	(11,395)
Intergovernmental	5,050,000	5,202,330	152,330
Interest	900	2,106	1,206
Contributions and Donations	4,261	4,261	0
Other	184,253	21,371	(162,882)
<i>Total Revenues</i>	<u>5,780,339</u>	<u>5,791,570</u>	<u>11,231</u>
<b>Expenditures</b>			
Current:			
Public Works			
Engineer			
Salaries and Wages	1,902,417	1,846,953	55,464
Fringe Benefits	727,711	672,162	55,549
Contractual Services	445,380	258,641	186,739
Materials and Supplies	1,954,556	1,848,486	106,070
Other	100,671	41,451	59,220
<i>Total Public Works</i>	<u>5,130,735</u>	<u>4,667,693</u>	<u>463,042</u>
Capital Outlay			
Capital Outlay	233,500	233,500	0
Debt Service:			
Principal Retirement	212,189	212,189	0
Interest and Fiscal Charges	12,844	12,844	0
<i>Total Debt Service</i>	<u>225,033</u>	<u>225,033</u>	<u>0</u>
<i>Total Expenditures</i>	<u>5,589,268</u>	<u>5,126,226</u>	<u>463,042</u>
<i>Excess of Revenues Over Expenditures</i>	<u>191,071</u>	<u>665,344</u>	<u>474,273</u>
<b>Other Financing Use</b>			
Transfers Out	(801,588)	(765,223)	36,365
<i>Net Change in Fund Balance</i>	(610,517)	(99,879)	510,638
Fund Balance at Beginning of Year	752,256	752,256	0
Prior Year Encumbrances Appropriated	201,162	201,162	0
<i>Fund Balance at End of Year</i>	<u>\$342,901</u>	<u>\$853,539</u>	<u>\$510,638</u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Law Library Resources Fund  
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$149,900	\$111,465	(\$38,435)
Other	100	51	(49)
<i>Total Revenues</i>	<u>150,000</u>	<u>111,516</u>	<u>(38,484)</u>
<b>Expenditures</b>			
Current:			
Judicial			
Law Library			
Salaries and Wages	6,760	6,760	0
Fringe Benefits	1,134	1,134	0
Contractual Services	177,044	159,587	17,457
Materials and Supplies	120	70	50
<i>Total Expenditures</i>	<u>185,058</u>	<u>167,551</u>	<u>17,507</u>
<i>Net Change in Fund Balance</i>	(35,058)	(56,035)	(20,977)
Fund Balance at Beginning of Year	111,705	111,705	0
Prior Year Encumbrances Appropriated	<u>30,962</u>	<u>30,962</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$107,609</u></u>	<u><u>\$86,632</u></u>	<u><u>(\$20,977)</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, 2017

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



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, 2017

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Licenses and Permits	\$105,000	\$80,096	(\$24,904)
Other	0	158	158
<i>Total Revenues</i>	<u>105,000</u>	<u>80,254</u>	<u>(24,746)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Sheriff			
Salaries and Wages	42,300	42,166	134
Fringe Benefits	7,307	6,981	326
Contractual Services	42,400	32,000	10,400
Materials and Supplies	30,000	2,985	27,015
<i>Total Expenditures</i>	<u>122,007</u>	<u>84,132</u>	<u>37,875</u>
<i>Net Change in Fund Balance</i>	(17,007)	(3,878)	13,129
Fund Balance at Beginning of Year	31,191	31,191	0
Prior Year Encumbrances Appropriated	2,000	2,000	0
<i>Fund Balance at End of Year</i>	<u><u>\$16,184</u></u>	<u><u>\$29,313</u></u>	<u><u>\$13,129</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, 2017

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$200,000	\$176,449	(\$23,551)
Other	0	605	605
<i>Total Revenues</i>	<u>200,000</u>	<u>177,054</u>	<u>(22,946)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
911 Wireless Fund			
Salaries and Wages	99,900	89,171	10,729
Fringe Benefits	45,155	38,340	6,815
Contractual Services	186,918	162,825	24,093
Materials and Supplies	7,000	0	7,000
Capital Outlay	5,000	0	5,000
<i>Total Expenditures</i>	<u>343,973</u>	<u>290,336</u>	<u>53,637</u>
<i>Net Change in Fund Balance</i>	(143,973)	(113,282)	30,691
Fund Balance at Beginning of Year	312,089	312,089	0
Prior Year Encumbrances Appropriated	<u>1,418</u>	<u>1,418</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$169,534</u></u>	<u><u>\$200,225</u></u>	<u><u>\$30,691</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, 2017

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$20,020	\$20,020	\$0
<b>Expenditures</b>			
Current:			
Public Safety			
Sheriff Levy			
Contractual Services	20,000	785	19,215
<i>Net Change in Fund Balance</i>	20	19,235	19,215
Fund Balance at Beginning of Year	7,344	7,344	0
<i>Fund Balance at End of Year</i>	<u>\$7,364</u>	<u>\$26,579</u>	<u>\$19,215</u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Brandywine Loop Extension Fund  
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Payment in Lieu of Taxes	\$70,000	\$65,386	(\$4,614)
<b>Expenditures</b>			
Debt Service:			
Principal Retirement	35,000	35,000	0
Interest and Fiscal Charges	24,388	24,388	0
<i>Total Expenditures</i>	59,388	59,388	0
<i>Excess of Revenues Over Expenditures</i>	10,612	5,998	(4,614)
<b>Other Financing Use</b>			
Transfers Out	(10,612)	0	10,612
<i>Net Change in Fund Balance</i>	0	5,998	5,998
Fund Balance at Beginning of Year	163,506	163,506	0
<i>Fund Balance at End of Year</i>	\$163,506	\$169,504	\$5,998

## NONMAJOR DEBT SERVICE FUNDS

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

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

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

Muskingum County, Ohio  
Combining Balance Sheet  
Nonmajor Debt Service Funds  
December 31, 2017

	<u>Debt Service</u>	<u>Special Assessment Debt Service</u>	<u>Total Nonmajor Debt Service Funds</u>
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$378,001	\$14,917	\$392,918
Receivables:			
Special Assessments	0	180,328	180,328
Loans	<u>138,229</u>	<u>0</u>	<u>138,229</u>
<i>Total Assets</i>	<u>\$516,230</u>	<u>\$195,245</u>	<u>\$711,475</u>
<b>Deferred Inflows of Resources</b>			
Unavailable Revenue	<u>\$0</u>	<u>\$180,328</u>	<u>\$180,328</u>
<b>Fund Balances</b>			
Restricted to Debt Service	<u>516,230</u>	<u>14,917</u>	<u>531,147</u>
<i>Total Deferred Inflows of Resources and Fund Balances</i>	<u>\$516,230</u>	<u>\$195,245</u>	<u>\$711,475</u>

Muskingum County, Ohio  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2017

	Debt Service	Special Assessment Debt Service	Total Nonmajor Debt Service Funds
<b>Revenues</b>			
Special Assessments	\$0	\$15,395	\$15,395
Intergovernmental	5,625	0	5,625
Interest	0	8,021	8,021
Rent	82,586	0	82,586
<i>Total Revenues</i>	<u>88,211</u>	<u>23,416</u>	<u>111,627</u>
<b>Expenditures</b>			
Debt Service:			
Principal Retirement	1,229,800	17,235	1,247,035
Interest and Fiscal Charges	171,762	9,240	181,002
<i>Total Expenditures</i>	<u>1,401,562</u>	<u>26,475</u>	<u>1,428,037</u>
<i>Excess of Revenues Under Expenditures</i>	(1,313,351)	(3,059)	(1,316,410)
<b>Other Financing Source</b>			
Transfers In	1,248,457	2,889	1,251,346
<i>Net Change in Fund Balances</i>	(64,894)	(170)	(65,064)
Fund Balances at Beginning of Year	<u>581,124</u>	<u>15,087</u>	<u>596,211</u>
<i>Fund Balances at End of Year</i>	<u><u>\$516,230</u></u>	<u><u>\$14,917</u></u>	<u><u>\$531,147</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Debt Service Fund  
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$30,750	\$25,625	(\$5,125)
Rent	119,507	82,586	(36,921)
<i>Total Revenues</i>	<u>150,257</u>	<u>108,211</u>	<u>(42,046)</u>
<b>Expenditures</b>			
Debt Service:			
Principal Retirement	1,229,800	1,229,800	0
Interest and Fiscal Charges	171,762	171,762	0
<i>Total Expenditures</i>	<u>1,401,562</u>	<u>1,401,562</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,251,305)</u>	<u>(1,293,351)</u>	<u>(42,046)</u>
<b>Other Financing Sources</b>			
Transfers In	1,257,308	1,248,457	(8,851)
<i>Net Change in Fund Balance</i>	6,003	(44,894)	(50,897)
Fund Balance at Beginning of Year	<u>422,895</u>	<u>422,895</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$428,898</u></u>	<u><u>\$378,001</u></u>	<u><u>(\$50,897)</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, 2017

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Special Assessments	\$12,979	\$15,395	\$2,416
Interest	8,021	8,021	0
<i>Total Revenues</i>	<u>21,000</u>	<u>23,416</u>	<u>2,416</u>
<b>Expenditures</b>			
Debt Service:			
Principal Retirement	17,235	17,235	0
Interest and Fiscal Charges	9,240	9,240	0
<i>Total Expenditures</i>	<u>26,475</u>	<u>26,475</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(5,475)</u>	<u>(3,059)</u>	<u>2,416</u>
<b>Other Financing Source</b>			
Transfers In	6,142	2,889	(3,253)
<i>Net Change in Fund Balance</i>	667	(170)	(837)
Fund Balance at Beginning of Year	<u>15,087</u>	<u>15,087</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$15,754</u></u>	<u><u>\$14,917</u></u>	<u><u>(\$837)</u></u>

## NONMAJOR CAPITAL PROJECTS FUNDS

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

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

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

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

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

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

Muskingum County, Ohio  
Combining Balance Sheet  
Nonmajor Capital Projects Funds  
December 31, 2017

	Issue II	Highway	Kennel Building	Starlight Permanent Improvements	Total Nonmajor Capital Projects Funds
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$12,019	\$40,752	\$2,793	\$706,684	\$762,248
Intergovernmental Receivable	<u>30,636</u>	<u>117,138</u>	<u>0</u>	<u>0</u>	<u>147,774</u>
<i>Total Assets</i>	<u><u>\$42,655</u></u>	<u><u>\$157,890</u></u>	<u><u>\$2,793</u></u>	<u><u>\$706,684</u></u>	<u><u>\$910,022</u></u>
<b>Liabilities</b>					
Accounts Payable	\$0	\$0	\$0	\$5,263	\$5,263
Contracts Payable	36,260	143,041	0	0	179,301
Interfund Payable	<u>0</u>	<u>16,887</u>	<u>0</u>	<u>0</u>	<u>16,887</u>
<i>Total Liabilities</i>	<u>36,260</u>	<u>159,928</u>	<u>0</u>	<u>5,263</u>	<u>201,451</u>
<b>Deferred Inflows of Resources</b>					
Unavailable Revenue	<u>0</u>	<u>117,138</u>	<u>0</u>	<u>0</u>	<u>117,138</u>
<b>Fund Balances</b>					
Restricted to:					
Roads and Bridges	6,395	0	0	0	6,395
Capital Outlay	0	0	2,793	701,421	704,214
Unassigned (Deficit)	<u>0</u>	<u>(119,176)</u>	<u>0</u>	<u>0</u>	<u>(119,176)</u>
<i>Total Fund Balances (Deficit)</i>	<u>6,395</u>	<u>(119,176)</u>	<u>2,793</u>	<u>701,421</u>	<u>591,433</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u><u>\$42,655</u></u>	<u><u>\$157,890</u></u>	<u><u>\$2,793</u></u>	<u><u>\$706,684</u></u>	<u><u>\$910,022</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, 2017

	Issue II	Highway	Senior Building Renovations	Kennel Building	Starlight Permanent Improvements	Total Nonmajor Capital Projects Funds
<b>Revenues</b>						
Intergovernmental	\$680,151	\$1,747,685	\$0	\$0	\$0	\$2,427,836
Contributions and Donations	0	0	0	2,793	0	2,793
<i>Total Revenues</i>	<u>680,151</u>	<u>1,747,685</u>	<u>0</u>	<u>2,793</u>	<u>0</u>	<u>2,430,629</u>
<b>Expenditures</b>						
Current:						
Public Works	1,050,022	2,324,506	0	0	0	3,374,528
Human Services	0	0	38,970	0	321,746	360,716
<i>Total Expenditures</i>	<u>1,050,022</u>	<u>2,324,506</u>	<u>38,970</u>	<u>0</u>	<u>321,746</u>	<u>3,735,244</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(369,871)</u>	<u>(576,821)</u>	<u>(38,970)</u>	<u>2,793</u>	<u>(321,746)</u>	<u>(1,304,615)</u>
<b>Other Financing Source</b>						
Transfers In	<u>376,266</u>	<u>488,957</u>	<u>0</u>	<u>0</u>	<u>200,000</u>	<u>1,065,223</u>
<i>Net Change in Fund Balances</i>	6,395	(87,864)	(38,970)	2,793	(121,746)	(239,392)
Fund Balances (Deficit) at Beginning of Year	<u>0</u>	<u>(31,312)</u>	<u>38,970</u>	<u>0</u>	<u>823,167</u>	<u>830,825</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u>\$6,395</u>	<u>(\$119,176)</u>	<u>\$0</u>	<u>\$2,793</u>	<u>\$701,421</u>	<u>\$591,433</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, 2017

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$889,071	\$649,515	(\$239,556)
<b>Expenditures</b>			
Current:			
Public Works			
Issue II			
Capital Outlay	1,281,988	1,023,725	258,263
<i>Excess of Revenues Over (Under) Expenditures</i>	(392,917)	(374,210)	18,707
<b>Other Financing Source</b>			
Transfers In	392,917	376,266	(16,651)
<i>Net Change in Fund Balance</i>	0	2,056	2,056
Fund Balance at Beginning of Year	0	0	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$2,056</u>	<u>\$2,056</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, 2017

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$2,107,876	\$1,778,125	(\$329,751)
<b>Expenditures</b>			
Current:			
Public Works			
Highway			
Contractual Services	1,330,686	1,184,951	145,735
Capital Outlay	1,064,446	1,059,035	5,411
<i>Total Expenditures</i>	2,395,132	2,243,986	151,146
<i>Excess of Revenues Under Expenditures</i>	(287,256)	(465,861)	(178,605)
<b>Other Financing Source</b>			
Transfers In	551,882	488,957	(62,925)
<i>Net Change in Fund Balance</i>	264,626	23,096	(241,530)
Fund Balance at Beginning of Year	15,552	15,552	0
<i>Fund Balance at End of Year</i>	\$280,178	\$38,648	(\$241,530)

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Senior Building Renovations Fund  
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
<i>Total Revenues</i>	\$0	\$0	\$0
<b>Expenditures</b>			
Current:			
Human Services			
Senior Citizens Building Renovations			
Capital Outlay	38,969	38,969	0
Capital Outlay			
Senior Citizens Building Renovations			
Capital Outlay	28,591	28,591	0
<i>Total Expenditures</i>	67,560	67,560	0
<i>Excess of Revenues Over (Under) Expenditures</i>	(67,560)	(67,560)	0
<b>Other Financing Use</b>			
Advances Out	0	(300,000)	(300,000)
<i>Net Change in Fund Balance</i>	(67,560)	(367,560)	(300,000)
Fund Balance at Beginning of Year	366,455	366,455	0
Prior Year Encumbrances Appropriated	1,105	1,105	0
<i>Fund Balance at End of Year</i>	\$300,000	\$0	(\$300,000)

Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Kennel Building Fund  
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Contributions and Donations	\$0	\$2,793	\$2,793
<b>Expenditures</b>			
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	2,793	2,793
<i>Net Change in Fund Balance</i>	0	2,793	2,793
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$2,793</u></u>	<u><u>\$2,793</u></u>



Muskingum County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Starlight Permanent Improvements Fund  
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
<i>Total Revenues</i>	\$0	\$0	\$0
<b>Expenditures</b>			
Current:			
Human Services			
Starlight Permanent Improvements			
Contractual Services	369,336	336,483	32,853
<i>Excess of Revenues Over (Under) Expenditures</i>	(369,336)	(336,483)	32,853
<b>Other Financing Source</b>			
Transfers In	0	200,000	200,000
<i>Net Change in Fund Balance</i>	(369,336)	(136,483)	232,853
Fund Balance at Beginning of Year	803,831	803,831	0
Prior Year Encumbrances Appropriated	19,336	19,336	0
<i>Fund Balance at End of Year</i>	<u>\$453,831</u>	<u>\$686,684</u>	<u>\$232,853</u>

## ENTERPRISE FUNDS

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

The following are included in enterprise funds:

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

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

Muskingum County, Ohio  
Schedule of Revenues, Expenses, and Changes  
In Fund Equity - Budget (Non-GAAP Basis) and Actual  
Sewer Fund  
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$4,445,748	\$4,377,666	(\$68,082)
Tap-In Fees	231,000	231,373	373
Proceeds from OWDA Loans	884,000	401,089	(482,911)
Proceeds from OPWC Loans	76,000	73,544	(2,456)
Interfund Activity Notes Issued	4,315,200	4,315,200	0
Other	5,000	9,074	4,074
<i>Total Revenues</i>	<u>9,956,948</u>	<u>9,407,946</u>	<u>(549,002)</u>
<b>Expenses</b>			
Personal Services	559,893	558,467	1,426
Contractual Services	3,933,411	2,316,508	1,616,903
Materials and Supplies	118,731	102,350	16,381
Capital Outlay	467,063	462,709	4,354
Other Operating Expenses	15,000	4,938	10,062
Debt Service:			
Principal Retirement	5,480,288	5,453,016	27,272
Interest and Fiscal Charges	618,745	590,976	27,769
<i>Total Expenses</i>	<u>11,193,131</u>	<u>9,488,964</u>	<u>1,704,167</u>
<i>Excess of Revenues Over (Under) Expenses</i>	(1,236,183)	(81,018)	1,155,165
Transfers In	1,582,572	6,878	(1,575,694)
Transfers Out	<u>(178,420)</u>	<u>0</u>	<u>178,420</u>
<i>Net Change in Fund Equity</i>	167,969	(74,140)	(242,109)
Fund Equity at Beginning of Year	3,670,532	3,670,532	0
Prior Year Encumbrances Appropriated	<u>147,350</u>	<u>147,350</u>	<u>0</u>
<i>Fund Equity at End of Year</i>	<u><u>\$3,985,851</u></u>	<u><u>\$3,743,742</u></u>	<u><u>(\$242,109)</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, 2017

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$4,346,000	\$4,215,215	(\$130,785)
Tap-In Fees	80,000	162,225	82,225
Grants	3,359,880	767,310	(2,592,570)
Utility Deposits Received	20,000	16,850	(3,150)
Proceeds from OWDA Loans	3,484,657	523,116	(2,961,541)
Proceeds from Sale of Capital Assets	5,000	0	(5,000)
Other	65,000	17,742	(47,258)
Other Non-Operating Revenues	32,000	33,800	1,800
<i>Total Revenues</i>	<u>11,392,537</u>	<u>5,736,258</u>	<u>(5,656,279)</u>
<b>Expenses</b>			
Personal Services	961,878	893,747	68,131
Contractual Services	7,974,082	3,189,844	4,784,238
Materials and Supplies	706,183	440,204	265,979
Capital Outlay	297,457	250,494	46,963
Other Operating Expenses	15,000	9,322	5,678
Utility Deposits Returned	3,800	2,974	826
Utility Deposits Applied	18,000	16,076	1,924
Debt Service:			
Principal Retirement	1,047,799	1,047,799	0
Interest and Fiscal Charges	197,766	187,738	10,028
<i>Total Expenses</i>	<u>11,221,965</u>	<u>6,038,198</u>	<u>5,183,767</u>
<i>Excess of Revenues Over (Under) Expenses</i>	170,572	(301,940)	(472,512)
Advances In	0	290,500	290,500
Transfers In	584,228	6,878	(577,350)
Transfers Out	(148,649)	(970)	147,679
<i>Net Change in Fund Equity</i>	606,151	(5,532)	(611,683)
Fund Equity at Beginning of Year	2,357,479	2,357,479	0
Prior Year Encumbrances Appropriated	121,827	121,827	0
<i>Fund Equity at End of Year</i>	<u>\$3,085,457</u>	<u>\$2,473,774</u>	<u>(\$611,683)</u>

## INTERNAL SERVICE FUNDS

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

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

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

Muskingum County, Ohio  
Combining Statement of Fund Net Position  
Internal Service Funds  
December 31, 2017

	Self-Insurance Health	Self-Insurance Workers' Compensation	Totals
<b>Assets</b>			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$3,290,430	\$1,911,055	\$5,201,485
Receivables:			
Accounts	354,471	0	354,471
<i>Total Assets</i>	3,644,901	1,911,055	5,555,956
<b>Liabilities</b>			
Current Liabilities:			
Intergovernmental Payable	0	37,952	37,952
Claims Payable	891,963	14,357	906,320
<i>Total Current Liabilities</i>	891,963	52,309	944,272
Long-Term Liabilities (Net of Current Portion):			
Claims Payable	0	13,830	13,830
<i>Total Liabilities</i>	891,963	66,139	958,102
<b>Net Position</b>			
Unrestricted	\$2,752,938	\$1,844,916	\$4,597,854

Muskingum County, Ohio  
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position  
Internal Service Funds  
For the Year Ended December 31, 2017

	Self-Insurance Health	Self-Insurance Workers' Compensation	Totals
<b>Operating Revenues</b>			
Charges for Services	\$8,786,274	\$0	\$8,786,274
<b>Operating Expenses</b>			
Contractual Services	1,484,450	0	1,484,450
Claims	8,312,191	6,022	8,318,213
<i>Total Operating Expenses</i>	<u>9,796,641</u>	<u>6,022</u>	<u>9,802,663</u>
<i>Operating Loss</i>	(1,010,367)	(6,022)	(1,016,389)
<b>Non-Operating Revenues</b>			
Other Non-Operating Revenues	<u>0</u>	<u>131,952</u>	<u>131,952</u>
<i>Change in Net Position</i>	(1,010,367)	125,930	(884,437)
Net Position Beginning of Year	<u>3,763,305</u>	<u>1,718,986</u>	<u>5,482,291</u>
<i>Net Position End of Year</i>	<u><u>\$2,752,938</u></u>	<u><u>\$1,844,916</u></u>	<u><u>\$4,597,854</u></u>

Muskingum County, Ohio  
Combining Statement of Cash Flows  
Internal Service Funds  
For the Year Ended December 31, 2017

	Self-Insurance Health	Self-Insurance Workers' Compensation	Totals
<b>Increase (Decrease) in Cash and Cash Equivalents</b>			
<b>Cash Flows from Operating Activities</b>			
Cash Received from Transactions with Other Funds	\$8,786,274	\$0	\$8,786,274
Cash Payments for Goods and Services	(1,484,450)	0	(1,484,450)
Cash Payments for Claims	(8,733,299)	(66,106)	(8,799,405)
Other Non-Operating Revenues	0	131,952	131,952
<i>Net Cash Provided by (Used for) Operating Activities</i>	<i>(1,431,475)</i>	<i>65,846</i>	<i>(1,365,629)</i>
Cash and Cash Equivalents Beginning of Year	4,721,905	1,845,209	6,567,114
<i>Cash and Cash Equivalents End of Year</i>	<i>\$3,290,430</i>	<i>\$1,911,055</i>	<i>\$5,201,485</i>
<b>Reconciliation of Operating Loss to Net Cash Provided by (Used for) Operating Activities</b>			
Operating Loss	(\$1,010,367)	(\$6,022)	(\$1,016,389)
Adjustments:			
Other Non-Operating Revenues	0	131,952	131,952
Changes in Assets:			
(Increase) Decrease in Accounts Receivable	(134,724)	0	(134,724)
Changes in Liabilities:			
Increase (Decrease) in Intergovernmental Payable	0	(29,573)	(29,573)
Decrease in Claims Payable	(286,384)	(30,511)	(316,895)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<i>(\$1,431,475)</i>	<i>\$65,846</i>	<i>(\$1,365,629)</i>



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, 2017

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$9,850,000	\$8,786,274	(\$1,063,726)
<b>Expenses</b>			
Contractual Services	1,933,259	1,644,655	288,604
Claims	10,762,808	9,765,828	996,980
<i>Total Expenses</i>	<u>12,696,067</u>	<u>11,410,483</u>	<u>1,285,584</u>
<i>Net Change in Fund Equity</i>	(2,846,067)	(2,624,209)	221,858
Fund Equity at Beginning of Year	1,875,838	1,875,838	0
Prior Year Encumbrances Appropriated	<u>2,846,067</u>	<u>2,846,067</u>	<u>0</u>
<i>Fund Equity at End of Year</i>	<u><u>\$1,875,838</u></u>	<u><u>\$2,097,696</u></u>	<u><u>\$221,858</u></u>

Muskingum County, Ohio  
 Schedule of Revenues, Expenses, and Changes  
 In Fund Equity - Budget (Non-GAAP Basis) and Actual  
 Self-Insurance Workers' Compensation Fund  
 For the Year Ended December 31, 2017

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Other Non-Operating Revenues	\$0	\$131,952	\$131,952
<b>Expenses</b>			
Claims	550,000	66,106	483,894
<i>Net Change in Fund Equity</i>	(550,000)	65,846	615,846
Fund Equity at Beginning of Year	1,845,209	1,845,209	0
<i>Fund Equity at End of Year</i>	\$1,295,209	\$1,911,055	\$615,846

## AGENCY FUNDS

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Agency funds are purely custodial (assets equal liabilities) and thus do not involve the measurement of results of operations. The following is a description of the County's agency funds:

Taxes Agency Fund - To account for the collection and distribution of various taxes.

Undivided State Monies Fund - To account for the collection and distribution of local government, local government revenue assistance, gasoline tax, and motor vehicle license monies.

Payroll Fund - To account for payroll, payroll taxes, and other related payroll deductions accumulated for payment to other governmental units and private organizations.

Health Fund - To account for the funds and subfunds of the Board of Health for which the County Auditor is ex-officio fiscal agent.

ADAMH Board (Muskingum Area Board of Alcohol, Drug Addiction, and Mental Health Services) Fund - To account for all revenues and related expenditures for the Six County Alcohol, Drug Addiction, and Mental Health Board for which Muskingum County is the fiscal agent.

Child Support Enforcement Fund - To account for the collection of alimony and child support payments and the distribution of such monies to the court-designated recipients.

Court Fund - To account for Clerk of Courts, Probate, Juvenile, and County Court receipts.

### Other Agency Funds

State of Ohio Fund	Family and Children First Fund
Local Emergency Planning Fund	Federally Owned Entitlement
Fines Fund	Land Fund
Escrow Fund	Powelson Wildlife Fund
Hotel Lodging Tax Fund	USDA Forest Service Fund
Soil and Water Fund	Ohio Elections Commission Fund
Sheriff Fund	Muskingum County Park
Children Services Fund	Commission Fund
Port Authority Fund	Recorder Housing Trust Fund
	Law Enforcement Trust Fund

Muskingum County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds  
For the Year Ended December 31, 2017

	Balance 1/1/17	Additions	Reductions	Balance 12/31/17
<b>Taxes Agency</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,111,976	\$79,422,723	\$79,017,169	\$2,517,530
Receivables:				
Intergovernmental	3,245,113	3,173,347	3,245,113	3,173,347
Accounts	4,204,651	4,523,279	4,204,651	4,523,279
Property Taxes	75,595,384	71,297,431	75,595,384	71,297,431
Payments in Lieu of Taxes	121,833	132,343	121,833	132,343
<i>Total Assets</i>	<u>\$85,278,957</u>	<u>\$158,549,123</u>	<u>\$162,184,150</u>	<u>\$81,643,930</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$85,278,957	\$158,549,123	\$162,184,150	\$81,643,930
<i>Total Liabilities</i>	<u>\$85,278,957</u>	<u>\$158,549,123</u>	<u>\$162,184,150</u>	<u>\$81,643,930</u>
<b>Undivided State Monies</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$12,766,021	\$12,766,021	\$0
Receivables:				
Permissive Motor Vehicle License Tax	4,389	4,557	4,389	4,557
Intergovernmental	3,273,814	3,256,561	3,273,814	3,256,561
<i>Total Assets</i>	<u>\$3,278,203</u>	<u>\$16,027,139</u>	<u>\$16,044,224</u>	<u>\$3,261,118</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$3,278,203	\$16,027,139	\$16,044,224	\$3,261,118
<i>Total Liabilities</i>	<u>\$3,278,203</u>	<u>\$16,027,139</u>	<u>\$16,044,224</u>	<u>\$3,261,118</u>
<b>Payroll</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$283,287	\$15,456,419	\$15,447,145	\$292,561
<i>Total Assets</i>	<u>\$283,287</u>	<u>\$15,456,419</u>	<u>\$15,447,145</u>	<u>\$292,561</u>
<b>Liabilities</b>				
Deposits Held and Due to Others	\$283,287	\$15,456,419	\$15,447,145	\$292,561
<i>Total Liabilities</i>	<u>\$283,287</u>	<u>\$15,456,419</u>	<u>\$15,447,145</u>	<u>\$292,561</u>

(continued)

Muskingum County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (Continued)  
For the Year Ended December 31, 2017

	Balance 1/1/17	Additions	Reductions	Balance 12/31/17
<b>Health</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$6,591,409	\$6,173,841	\$5,766,599	\$6,998,651
Receivables:				
Intergovernmental	119,911	119,652	119,911	119,652
Property Taxes	2,519,909	2,546,001	2,519,909	2,546,001
Payments in Lieu of Taxes	4,899	5,840	4,899	5,840
	<u>\$9,236,128</u>	<u>\$8,845,334</u>	<u>\$8,411,318</u>	<u>\$9,670,144</u>
<i>Total Assets</i>	<u>\$9,236,128</u>	<u>\$8,845,334</u>	<u>\$8,411,318</u>	<u>\$9,670,144</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$9,236,128	\$8,845,334	\$8,411,318	\$9,670,144
	<u>\$9,236,128</u>	<u>\$8,845,334</u>	<u>\$8,411,318</u>	<u>\$9,670,144</u>
<i>Total Liabilities</i>	<u>\$9,236,128</u>	<u>\$8,845,334</u>	<u>\$8,411,318</u>	<u>\$9,670,144</u>
<b>ADAMH Board</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$7,025,906	\$9,300,531	\$9,147,937	\$7,178,500
	<u>\$7,025,906</u>	<u>\$9,300,531</u>	<u>\$9,147,937</u>	<u>\$7,178,500</u>
<i>Total Assets</i>	<u>\$7,025,906</u>	<u>\$9,300,531</u>	<u>\$9,147,937</u>	<u>\$7,178,500</u>
<b>Liabilities</b>				
Undistributed Monies	\$7,025,906	\$9,300,531	\$9,147,937	\$7,178,500
	<u>\$7,025,906</u>	<u>\$9,300,531</u>	<u>\$9,147,937</u>	<u>\$7,178,500</u>
<i>Total Liabilities</i>	<u>\$7,025,906</u>	<u>\$9,300,531</u>	<u>\$9,147,937</u>	<u>\$7,178,500</u>
<b>Child Support Enforcement</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$2,142	\$1,693,206	\$1,660,004	\$35,344
	<u>\$2,142</u>	<u>\$1,693,206</u>	<u>\$1,660,004</u>	<u>\$35,344</u>
<i>Total Assets</i>	<u>\$2,142</u>	<u>\$1,693,206</u>	<u>\$1,660,004</u>	<u>\$35,344</u>
<b>Liabilities</b>				
Undistributed Monies	\$2,142	\$1,693,206	\$1,660,004	\$35,344
	<u>\$2,142</u>	<u>\$1,693,206</u>	<u>\$1,660,004</u>	<u>\$35,344</u>
<i>Total Liabilities</i>	<u>\$2,142</u>	<u>\$1,693,206</u>	<u>\$1,660,004</u>	<u>\$35,344</u>

(continued)

Muskingum County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (Continued)  
For the Year Ended December 31, 2017

	Balance 1/1/17	Additions	Reductions	Balance 12/31/17
<b>Court</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$824,581	\$15,029,423	\$14,996,259	\$857,745
Receivables:				
Accounts	1,041,480	1,078,756	1,041,480	1,078,756
<i>Total Assets</i>	<u>\$1,866,061</u>	<u>\$16,108,179</u>	<u>\$16,037,739</u>	<u>\$1,936,501</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$12,113	\$11,282	\$12,113	\$11,282
Undistributed Monies	1,853,948	16,096,897	16,025,626	1,925,219
<i>Total Liabilities</i>	<u>\$1,866,061</u>	<u>\$16,108,179</u>	<u>\$16,037,739</u>	<u>\$1,936,501</u>
<b>State of Ohio</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$25,002	\$25,002	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$25,002</u>	<u>\$25,002</u>	<u>\$0</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$25,002	\$25,002	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$25,002</u>	<u>\$25,002</u>	<u>\$0</u>
<b>Local Emergency Planning</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$20,914	\$76,628	\$77,748	\$19,794
<i>Total Assets</i>	<u>\$20,914</u>	<u>\$76,628</u>	<u>\$77,748</u>	<u>\$19,794</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$20,914	\$76,628	\$77,748	\$19,794
<i>Total Liabilities</i>	<u>\$20,914</u>	<u>\$76,628</u>	<u>\$77,748</u>	<u>\$19,794</u>

(continued)

Muskingum County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (Continued)  
For the Year Ended December 31, 2017

	Balance 1/1/17	Additions	Reductions	Balance 12/31/17
<b>Fines</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$6,557	\$295,307	\$293,827	\$8,037
<i>Total Assets</i>	<u>\$6,557</u>	<u>\$295,307</u>	<u>\$293,827</u>	<u>\$8,037</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$6,557	\$295,307	\$293,827	\$8,037
<i>Total Liabilities</i>	<u>\$6,557</u>	<u>\$295,307</u>	<u>\$293,827</u>	<u>\$8,037</u>
<b>Escrow</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$45,697	\$81,670	\$48,794	\$78,573
<i>Total Assets</i>	<u>\$45,697</u>	<u>\$81,670</u>	<u>\$48,794</u>	<u>\$78,573</u>
<b>Liabilities</b>				
Undistributed Monies	\$45,697	\$81,670	\$48,794	\$78,573
<i>Total Liabilities</i>	<u>\$45,697</u>	<u>\$81,670</u>	<u>\$48,794</u>	<u>\$78,573</u>
<b>Hotel Lodging Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$29,414	\$371,910	\$374,252	\$27,072
Receivables:				
Lodging Taxes	21,026	23,170	21,026	23,170
<i>Total Assets</i>	<u>\$50,440</u>	<u>\$395,080</u>	<u>\$395,278</u>	<u>\$50,242</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$50,440	\$395,080	\$395,278	\$50,242
<i>Total Liabilities</i>	<u>\$50,440</u>	<u>\$395,080</u>	<u>\$395,278</u>	<u>\$50,242</u>

(continued)

Muskingum County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (Continued)  
For the Year Ended December 31, 2017

	Balance 1/1/17	Additions	Reductions	Balance 12/31/17
<b>Soil and Water</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$92,238	\$320,386	\$373,277	\$39,347
<i>Total Assets</i>	<u>\$92,238</u>	<u>\$320,386</u>	<u>\$373,277</u>	<u>\$39,347</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$92,238	\$320,386	\$373,277	\$39,347
<i>Total Liabilities</i>	<u>\$92,238</u>	<u>\$320,386</u>	<u>\$373,277</u>	<u>\$39,347</u>
<b>Sheriff</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$144,510	\$3,648,204	\$3,572,477	\$220,237
<i>Total Assets</i>	<u>\$144,510</u>	<u>\$3,648,204</u>	<u>\$3,572,477</u>	<u>\$220,237</u>
<b>Liabilities</b>				
Undistributed Monies	\$144,510	\$3,648,204	\$3,572,477	\$220,237
<i>Total Liabilities</i>	<u>\$144,510</u>	<u>\$3,648,204</u>	<u>\$3,572,477</u>	<u>\$220,237</u>
<b>Children Services</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$5,304	\$56,599	\$58,968	\$2,935
<i>Total Assets</i>	<u>\$5,304</u>	<u>\$56,599</u>	<u>\$58,968</u>	<u>\$2,935</u>
<b>Liabilities</b>				
Deposits Held and Due to Others	\$5,304	\$56,599	\$58,968	\$2,935
<i>Total Liabilities</i>	<u>\$5,304</u>	<u>\$56,599</u>	<u>\$58,968</u>	<u>\$2,935</u>

(continued)



Muskingum County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (Continued)  
For the Year Ended December 31, 2017

	Balance 1/1/17	Additions	Reductions	Balance 12/31/17
<b>Port Authority</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,740,244	\$1,274,137	\$1,712,142	\$2,302,239
<i>Total Assets</i>	<u>\$2,740,244</u>	<u>\$1,274,137</u>	<u>\$1,712,142</u>	<u>\$2,302,239</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$2,740,244	\$1,274,137	\$1,712,142	\$2,302,239
<i>Total Liabilities</i>	<u>\$2,740,244</u>	<u>\$1,274,137</u>	<u>\$1,712,142</u>	<u>\$2,302,239</u>
<b>Family and Children First</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$218,184	\$380,248	\$448,228	\$150,204
<i>Total Assets</i>	<u>\$218,184</u>	<u>\$380,248</u>	<u>\$448,228</u>	<u>\$150,204</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$218,184	\$380,248	\$448,228	\$150,204
<i>Total Liabilities</i>	<u>\$218,184</u>	<u>\$380,248</u>	<u>\$448,228</u>	<u>\$150,204</u>
<b>Federally Owned Entitlement Land</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$17,444	\$17,444	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$17,444</u>	<u>\$17,444</u>	<u>\$0</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$17,444	\$17,444	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$17,444</u>	<u>\$17,444</u>	<u>\$0</u>
<b>Powelson Wildlife</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$19,213	\$19,213	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$19,213</u>	<u>\$19,213</u>	<u>\$0</u>
<b>Liabilities</b>				
Undistributed Monies	\$0	\$19,213	\$19,213	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$19,213</u>	<u>\$19,213</u>	<u>\$0</u>

(continued)

Muskingum County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (Continued)  
For the Year Ended December 31, 2017

	Balance 1/1/17	Additions	Reductions	Balance 12/31/17
<b>USDA Forest Service</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$159	\$159	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$159</u>	<u>\$159</u>	<u>\$0</u>
<b>Liabilities</b>				
Undistributed Monies	\$0	\$159	\$159	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$159</u>	<u>\$159</u>	<u>\$0</u>
<b>Ohio Elections Commission</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$510	\$3,060	\$3,060	\$510
<i>Total Assets</i>	<u>\$510</u>	<u>\$3,060</u>	<u>\$3,060</u>	<u>\$510</u>
<b>Liabilities</b>				
Undistributed Monies	\$510	\$3,060	\$3,060	\$510
<i>Total Liabilities</i>	<u>\$510</u>	<u>\$3,060</u>	<u>\$3,060</u>	<u>\$510</u>
<b>Muskingum County Park Commission</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$290,469	\$429,026	\$342,235	\$377,260
Receivables:				
Intergovernmental	22,027	21,767	22,027	21,767
<i>Total Assets</i>	<u>\$312,496</u>	<u>\$450,793</u>	<u>\$364,262</u>	<u>\$399,027</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$312,496	\$450,793	\$364,262	\$399,027
<i>Total Liabilities</i>	<u>\$312,496</u>	<u>\$450,793</u>	<u>\$364,262</u>	<u>\$399,027</u>
<b>Recorder Housing Trust</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$84,865	\$348,626	\$347,434	\$86,057
<i>Total Assets</i>	<u>\$84,865</u>	<u>\$348,626</u>	<u>\$347,434</u>	<u>\$86,057</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$84,865	\$348,626	\$347,434	\$86,057
<i>Total Liabilities</i>	<u>\$84,865</u>	<u>\$348,626</u>	<u>\$347,434</u>	<u>\$86,057</u>

(continued)

Muskingum County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (Continued)  
For the Year Ended December 31, 2017

	Balance 1/1/17	Additions	Reductions	Balance 12/31/17
<b>Law Enforcement Trust</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$258,403	\$50,550	\$29,912	\$279,041
<i>Total Assets</i>	<u>\$258,403</u>	<u>\$50,550</u>	<u>\$29,912</u>	<u>\$279,041</u>
<b>Liabilities</b>				
Undistributed Monies	\$258,403	\$50,550	\$29,912	\$279,041
<i>Total Liabilities</i>	<u>\$258,403</u>	<u>\$50,550</u>	<u>\$29,912</u>	<u>\$279,041</u>
<b>Total - All Agency Funds</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$19,541,670	\$126,762,351	\$126,227,686	\$20,076,335
Cash and Cash Equivalents in Segregated Accounts	1,234,940	20,477,982	20,317,620	1,395,302
Receivables:				
Permissive Motor Vehicle License Tax	4,389	4,557	4,389	4,557
Intergovernmental	6,660,865	6,571,327	6,660,865	6,571,327
Accounts	5,246,131	5,602,035	5,246,131	5,602,035
Property Taxes	78,115,293	73,843,432	78,115,293	73,843,432
Lodging Taxes	21,026	23,170	21,026	23,170
Payments in Lieu of Taxes	126,732	138,183	126,732	138,183
<i>Total Assets</i>	<u>\$110,951,046</u>	<u>\$233,423,037</u>	<u>\$236,719,742</u>	<u>\$107,654,341</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$101,331,339	\$187,016,529	\$190,706,447	\$97,641,421
Deposits Held and Due to Others	288,591	15,513,018	15,506,113	295,496
Undistributed Monies	9,331,116	30,893,490	30,507,182	9,717,424
<i>Total Liabilities</i>	<u>\$110,951,046</u>	<u>\$233,423,037</u>	<u>\$236,719,742</u>	<u>\$107,654,341</u>

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# STATISTICAL SECTION

# Statistical Section

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

<b><u>Contents</u></b>	<b><u>Page(s)</u></b>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	<b>S-2 - S-15</b>
<b>Revenue Capacity</b> These schedules contain information to help the reader assess the County's most significant local revenue sources, sales taxes and property taxes.	<b>S-16 - S-37</b>
<b>Debt Capacity</b> These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	<b>S-38 - S-47</b>
<b>Economic and Demographic Information</b> These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	<b>S-48 - S-49</b>
<b>Operating Information</b> These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	<b>S-51 - S-65</b>

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

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

	2017	2016	2015	2014 (1)	2013
<b>Governmental Activities</b>					
Net Investment in Capital Assets	\$99,035,472	\$94,595,155	\$90,281,154	\$88,070,601	\$86,771,393
Restricted:					
Capital Projects	1,007,048	944,613	944,850	1,250,857	1,766,637
Debt Service	432,326	492,174	96,135	69,276	72,819
Road and Bridge Projects	3,654,153	3,620,504	3,403,614	3,503,601	3,404,962
County Home Program	0	0	0	0	0
Starlight School Program	23,539,243	26,758,146	27,163,092	27,717,285	25,576,661
Children Services Program	5,078,989	6,122,224	6,247,340	7,128,493	7,359,753
Public Assistance Program (3)	881,139	620,267	595,553	228,459	255,179
Tuberculosis Clinic Program	1,584,755	1,478,734	1,365,211	1,396,390	1,414,526
Court Corrections	2,492,981	2,276,451	2,051,608	1,815,191	1,779,065
Titles and Licenses Administration	0	0	0	0	0
Community Development Program	32,415	681,843	627,823	627,361	395,001
Real Estate Assessment	2,070,697	2,215,435	2,337,665	2,043,127	1,728,011
Delinquent Real Estate Tax and Collection	523,392	524,427	385,849	216,021	78,803
Loan Guaranty	0	0	0	0	0
Mental Health (3)	282,505	279,164	362,199	329,620	296,328
Law Enforcement (3)	399,579	355,946	328,930	300,207	292,909
Emergency 911 (3)	197,406	308,799	336,044	438,431	401,233
Senior Services (3)	514,350	577,381	673,426	615,693	571,370
Other Purposes	2,346,097	2,350,047	2,400,548	2,447,801	2,282,691
Unrestricted (Deficit)	<u>(4,507,406)</u>	<u>(1,672,915)</u>	<u>8,892</u>	<u>(3,798,541)</u>	<u>18,482,292</u>
<b>Total Governmental Activities Net Position</b>	<u>139,565,141</u>	<u>142,528,395</u>	<u>139,609,933</u>	<u>134,399,873</u>	<u>152,929,633</u>
<b>Business-Type-Activities</b>					
Net Investment in Capital Assets	51,884,545	50,622,266	48,626,741	46,613,223	45,045,389
Restricted for Debt Service	0	0	0	0	0
Unrestricted	<u>4,490,872</u>	<u>3,624,544</u>	<u>4,533,650</u>	<u>5,418,522</u>	<u>6,395,391</u>
<b>Total Business-Type Activities Net Position</b>	<u>56,375,417</u>	<u>54,246,810</u>	<u>53,160,391</u>	<u>52,031,745</u>	<u>51,440,780</u>
<b>Primary Government</b>					
Net Investment in Capital Assets	150,920,017	145,217,421	138,907,895	134,683,824	131,816,782
Restricted	45,037,075	49,606,155	49,319,887	50,127,813	47,675,948
Unrestricted (Deficit) (4)	<u>(16,534)</u>	<u>1,951,629</u>	<u>4,542,542</u>	<u>1,619,981</u>	<u>24,877,683</u>
<b>Total Primary Government Net Position</b>	<u>\$195,940,558</u>	<u>\$196,775,205</u>	<u>\$192,770,324</u>	<u>\$186,431,618</u>	<u>\$204,370,413</u>

(1) Restated net position.

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

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

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

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

<u>2012 (1)</u>	<u>2011 (1) (2)</u>	<u>2010 (1)</u>	<u>2009</u>	<u>2008 (1)</u>
\$85,723,050	\$83,557,999	\$80,698,922	\$80,517,562	\$79,175,040
1,719,504	1,947,166	2,579,452	2,613,801	3,037,311
67,826	93,590	128,417	214,377	228,502
3,302,057	3,347,390	4,310,965	3,067,740	2,736,569
0	3,664,698	2,890,304	2,479,109	2,269,826
23,152,485	19,471,349	16,117,511	13,238,602	11,549,535
7,373,705	7,380,057	6,509,496	5,645,347	4,980,975
0	0	0	0	0
1,199,415	1,139,562	1,189,198	1,186,522	1,099,670
1,617,646	0	0	0	0
0	0	0	871,606	789,314
770,973	456,036	1,497,385	964,071	348,194
1,363,677	1,272,123	1,367,538	1,140,507	824,616
182,310	125,672	151,836	220,874	0
0	0	0	925,000	925,000
347,516	343,231	309,741	288,747	0
368,662	424,937	453,810	467,834	0
380,978	306,414	502,884	475,598	0
589,508	505,288	419,503	421,681	0
2,514,922	3,631,913	3,263,631	3,032,755	4,545,856
<u>15,497,843</u>	<u>10,198,655</u>	<u>10,017,936</u>	<u>9,007,501</u>	<u>11,794,087</u>
<u>146,172,077</u>	<u>137,866,080</u>	<u>132,408,529</u>	<u>126,779,234</u>	<u>124,304,495</u>
44,167,503	37,369,088	38,570,209	34,044,448	34,451,216
0	95,010	64,830	37,650	5,010,470
<u>7,550,243</u>	<u>12,622,712</u>	<u>11,126,841</u>	<u>9,993,794</u>	<u>3,657,690</u>
<u>51,717,746</u>	<u>50,086,810</u>	<u>49,761,880</u>	<u>44,075,892</u>	<u>43,119,376</u>
129,890,553	120,927,087	119,269,131	114,562,010	113,626,256
44,951,184	44,204,436	41,756,501	37,291,821	38,345,838
<u>23,048,086</u>	<u>22,821,367</u>	<u>21,144,777</u>	<u>19,001,295</u>	<u>15,451,777</u>
<u>\$197,889,823</u>	<u>\$187,952,890</u>	<u>\$182,170,409</u>	<u>\$170,855,126</u>	<u>\$167,423,871</u>



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

	2017	2016	2015	2014	2013
<b><u>Program Revenues</u></b>					
Governmental Activities:					
Charges for Services:					
General Government:					
Legislative and Executive	\$4,214,121	\$4,203,307	\$4,303,887	\$4,139,284	\$4,125,933
Judicial	1,080,677	1,039,671	1,100,165	1,072,759	1,128,298
Public Safety	2,385,548	2,269,125	2,308,359	1,728,475	2,207,981
Public Works	129,592	175,538	174,649	137,049	219,700
Public Works - Intergovernmental	503,287	500,144	492,467	481,018	478,052
Health	420,196	427,589	491,613	378,746	517,329
Human Services	2,733,991	2,549,154	2,223,334	2,675,811	2,444,168
Subtotal Charges for Services	<u>11,467,412</u>	<u>11,164,528</u>	<u>11,094,474</u>	<u>10,613,142</u>	<u>11,121,461</u>
Operating Grants, Contributions, and Interest:					
General Government:					
Legislative and Executive	8,025	106,703	17,570	9,940	10,235
Judicial	591,893	619,229	590,707	645,944	389,577
Public Safety	1,319,944	1,258,057	1,421,859	1,067,287	1,260,395
Public Works	5,187,917	5,979,170	5,617,627	5,758,041	5,443,736
Public Works - Intergovernmental	0	0	0	0	0
Health	160,366	159,357	174,159	87,249	225,214
Health - Intergovernmental	120,472	71,498	213,170	223,421	198,510
Human Services	15,089,904	16,856,404	17,082,475	17,340,271	16,873,385
Subtotal Operating Grants, Contributions, and Interest	<u>22,478,521</u>	<u>25,050,418</u>	<u>25,117,567</u>	<u>25,132,153</u>	<u>24,401,052</u>
Capital Grants and Contributions:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	18,000	0	0	0
Public Safety	0	22,000	17,000	4,100	0
Public Works	4,723,085	5,013,898	2,413,379	2,560,448	2,244,457
Health	23,563	0	0	5,400	0
Human Services	0	0	0	0	0
Subtotal Capital Grants and Contributions	<u>4,746,648</u>	<u>5,053,898</u>	<u>2,430,379</u>	<u>2,569,948</u>	<u>2,244,457</u>
<i>Total Governmental Activities</i>					
<i>Program Revenues</i>	<u>38,692,581</u>	<u>41,268,844</u>	<u>38,642,420</u>	<u>38,315,243</u>	<u>37,766,970</u>
Business-Type Activities:					
Charges for Services:					
Sewer	4,411,684	4,183,990	4,328,224	4,339,411	3,826,693
Water	4,199,056	4,177,356	4,181,018	4,141,441	3,856,728
Subtotal Charges for Services	<u>8,610,740</u>	<u>8,361,346</u>	<u>8,509,242</u>	<u>8,480,852</u>	<u>7,683,421</u>
Capital Grants and Contributions:					
Sewer	79,603	526,526	366,669	726,052	108,294
Water	1,515,039	152,327	112,625	643,578	211,923
Subtotal Capital Grants and Contributions	<u>1,594,642</u>	<u>678,853</u>	<u>479,294</u>	<u>1,369,630</u>	<u>320,217</u>
<i>Total Business-Type Activities</i>					
<i>Program Revenues</i>	<u>10,205,382</u>	<u>9,040,199</u>	<u>8,988,536</u>	<u>9,850,482</u>	<u>8,003,638</u>
<i>Total Primary Government</i>					
<i>Program Revenues</i>	<u>48,897,963</u>	<u>50,309,043</u>	<u>47,630,956</u>	<u>48,165,725</u>	<u>45,770,608</u>

2012	2011	2010	2009	2008
\$4,189,463	\$4,425,087	\$3,866,507	\$3,492,185	\$3,939,014
1,540,628	1,464,879	1,431,338	885,815	917,427
1,674,033	1,910,934	1,688,528	2,079,349	2,403,465
363,971	274,145	316,028	255,857	782,137
470,935	467,416	470,739	459,471	0
443,454	466,787	392,007	301,696	360,706
<u>3,390,200</u>	<u>3,999,565</u>	<u>3,477,583</u>	<u>3,798,818</u>	<u>3,168,803</u>
<u>12,072,684</u>	<u>13,008,813</u>	<u>11,642,730</u>	<u>11,273,191</u>	<u>11,571,552</u>
105,929	26,735	12,158	7,196	18,293
285,658	286,156	352,514	266,839	240,620
1,226,767	1,605,674	1,987,067	1,200,849	1,537,049
5,725,908	5,085,491	5,986,663	5,826,818	5,176,915
0	0	0	318,000	0
132,602	141,231	179,657	228,908	194,332
247,488	292,765	422,404	432,367	455,672
<u>16,913,933</u>	<u>17,964,159</u>	<u>20,602,094</u>	<u>24,349,300</u>	<u>24,176,755</u>
<u>24,638,285</u>	<u>25,402,211</u>	<u>29,542,557</u>	<u>32,630,277</u>	<u>31,799,636</u>
11,195	0	12,755	12,855	0
0	0	0	0	0
0	15,000	10,590	6,145	0
2,775,213	3,661,140	2,687,249	2,482,481	3,577,994
0	0	0	127,988	317,311
<u>30,545</u>	<u>4,285</u>	<u>7,320</u>	<u>6,695</u>	<u>0</u>
<u>2,816,953</u>	<u>3,680,425</u>	<u>2,717,914</u>	<u>2,636,164</u>	<u>3,895,305</u>
<u>39,527,922</u>	<u>42,091,449</u>	<u>43,903,201</u>	<u>46,539,632</u>	<u>47,266,493</u>
4,440,771	4,045,853	3,965,398	4,058,592	3,270,669
3,947,121	3,709,276	3,521,022	3,425,848	3,323,046
<u>8,387,892</u>	<u>7,755,129</u>	<u>7,486,420</u>	<u>7,484,440</u>	<u>6,593,715</u>
42,044	1,369,992	5,362,166	1,833,006	1,665,354
774,992	325,309	71,270	378,145	389,198
<u>817,036</u>	<u>1,695,301</u>	<u>5,433,436</u>	<u>2,211,151</u>	<u>2,054,552</u>
<u>9,204,928</u>	<u>9,450,430</u>	<u>12,919,856</u>	<u>9,695,591</u>	<u>8,648,267</u>
<u>48,732,850</u>	<u>51,541,879</u>	<u>56,823,057</u>	<u>56,235,223</u>	<u>55,914,760</u>

(continued)

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

	2017	2016	2015	2014	2013
<b><u>Expenses</u></b>					
<b>Governmental Activities:</b>					
General Government:					
Legislative and Executive	\$11,392,209	\$13,061,992	\$8,650,321	\$9,121,598	\$9,528,192
Judicial	8,513,426	7,412,551	7,046,782	7,011,756	6,784,134
Public Safety	15,245,204	13,427,725	12,384,072	12,024,820	11,652,808
Public Safety - Intergovernmental	0	0	0	0	0
Public Works	8,828,133	7,381,074	8,509,582	8,030,892	7,570,726
Public Works - Intergovernmental	636,004	1,403,112	564,220	541,924	391,595
Health	1,422,273	1,365,266	1,445,554	1,349,586	1,288,009
Health - Intergovernmental	1,320,484	1,332,212	1,305,094	1,252,020	1,275,657
Human Services	31,786,315	29,447,772	28,995,665	28,144,364	27,078,645
Interest and Fiscal Charges	235,152	253,425	311,173	348,330	383,780
<i>Total Governmental Activities Expenses</i>	<u>79,379,200</u>	<u>75,085,129</u>	<u>69,212,463</u>	<u>67,825,290</u>	<u>65,953,546</u>
<b>Business-Type Activities:</b>					
Sewer	4,490,948	4,213,235	4,447,101	4,489,405	4,304,749
Water	3,659,229	3,785,011	3,454,324	4,096,589	4,058,230
<i>Total Business-Type Activities Expenses</i>	<u>8,150,177</u>	<u>7,998,246</u>	<u>7,901,425</u>	<u>8,585,994</u>	<u>8,362,979</u>
<i>Total Primary Government Program Expenses</i>	<u>87,529,377</u>	<u>83,083,375</u>	<u>77,113,888</u>	<u>76,411,284</u>	<u>74,316,525</u>
<b>Net (Expense) Revenue</b>					
Governmental Activities	(40,686,619)	(33,816,285)	(30,570,043)	(29,510,047)	(28,186,576)
Business-Type Activities	2,055,205	1,041,953	1,087,111	1,264,488	(359,341)
<i>Total Primary Government Net Expense</i>	<u>(38,631,414)</u>	<u>(32,774,332)</u>	<u>(29,482,932)</u>	<u>(28,245,559)</u>	<u>(28,545,917)</u>

2012	2011	2010	2009	2008
\$9,880,631	\$11,299,400	\$10,556,466	\$10,419,041	\$10,803,364
6,503,597	6,579,201	6,314,627	6,649,197	6,536,839
11,557,031	11,485,089	12,277,179	11,417,630	11,009,260
0	0	0	0	1,220
8,176,610	9,245,923	7,772,558	7,961,677	10,034,274
442,920	765,623	610,092	1,587,632	1,115,725
1,416,721	1,493,122	1,384,312	1,347,291	1,338,500
1,350,575	1,309,950	1,376,193	1,349,916	1,424,887
29,716,789	30,669,642	32,352,933	38,447,072	37,745,451
658,069	549,992	567,813	651,269	843,330
<u>69,702,943</u>	<u>73,397,942</u>	<u>73,212,173</u>	<u>79,830,725</u>	<u>80,852,850</u>
4,360,094	5,176,037	3,790,920	5,479,802	4,394,477
4,023,353	3,698,531	3,541,499	3,327,130	3,015,312
<u>8,383,447</u>	<u>8,874,568</u>	<u>7,332,419</u>	<u>8,806,932</u>	<u>7,409,789</u>
78,086,390	82,272,510	80,544,592	88,637,657	88,262,639
(30,175,021)	(31,306,493)	(29,308,972)	(33,291,093)	(33,586,357)
821,481	575,862	5,587,437	888,659	1,238,478
<u>(29,353,540)</u>	<u>(30,730,631)</u>	<u>(23,721,535)</u>	<u>(32,402,434)</u>	<u>(32,347,879)</u>

(continued)

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

	2017	2016	2015	2014	2013
<b>General Revenues and Other Changes in Net Position</b>					
Governmental Activities:					
Property Taxes Levied for General Purposes	\$4,243,343	\$3,558,804	\$3,067,537	\$3,019,180	\$2,981,461
Property Taxes Levied for Public Safety	495,828	462,354	476,075	425,152	408,856
Property Taxes Levied for Health	1,799,984	1,783,292	1,650,059	1,590,064	1,536,171
Property Taxes Levied for Human Services	5,678,266	6,945,381	7,217,956	8,818,470	8,940,548
Sales Taxes, Levied for General Purposes	19,873,703	19,931,454	19,346,296	18,241,337	17,293,349
Grants and Entitlements not Restricted to Specific Programs	3,946,037	2,639,490	2,642,609	2,511,528	2,452,774
Gifts and Donations not Restricted to Specific Programs	0	0	0	0	0
Investment Earnings	945,061	523,870	652,918	622,598	278,722
Payments in Lieu of Taxes (1)	335,225	317,436	445,375	255,667	328,211
Gain on Sale of Capital Assets	0	0	0	0	0
Miscellaneous	418,704	555,992	247,410	585,075	695,375
<i>Total Governmental Activities</i>	<u>37,736,151</u>	<u>36,718,073</u>	<u>35,746,235</u>	<u>36,069,071</u>	<u>34,915,467</u>
Business-Type Activities:					
Miscellaneous	60,616	61,140	75,403	64,495	111,040
<i>Total Business-Type Activities</i>	<u>60,616</u>	<u>61,140</u>	<u>75,403</u>	<u>64,495</u>	<u>111,040</u>
<i>Total Primary Government General Revenues</i>	<u>37,796,767</u>	<u>36,779,213</u>	<u>35,821,638</u>	<u>36,133,566</u>	<u>35,026,507</u>
<b>Increase (Decrease) Before Transfers</b>					
Governmental Activities	(2,950,468)	2,901,788	5,176,192	6,559,024	6,728,891
Business-Type Activities	2,115,821	1,103,093	1,162,514	1,328,983	(248,301)
<i>Total Primary Government Increase (Decrease) Before Transfers</i>	<u>(834,647)</u>	<u>4,004,881</u>	<u>6,338,706</u>	<u>7,888,007</u>	<u>6,480,590</u>
<b>Transfers In (Out)</b>					
Governmental Activities	(12,786)	16,674	33,868	18,358	28,665
Business-Type Activities	12,786	(16,674)	(33,868)	(18,358)	(28,665)
<b>Increase (Decrease) After Transfers</b>					
Governmental Activities	(2,963,254)	2,918,462	5,210,060	6,577,382	6,757,556
Business-Type Activities	2,128,607	1,086,419	1,128,646	1,310,625	(276,966)
Restatements	0	0	0	0	0
<i>Total Primary Government Increase (Decrease) After Transfers</i>	<u><u>(\$834,647)</u></u>	<u><u>\$4,004,881</u></u>	<u><u>\$6,338,706</u></u>	<u><u>\$7,888,007</u></u>	<u><u>\$6,480,590</u></u>

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

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

2012	2011	2010	2009	2008
\$3,262,939	\$3,154,409	\$2,883,898	\$2,817,269	\$2,906,561
449,364	422,054	365,236	358,184	372,582
1,651,283	1,572,838	1,401,482	1,375,444	1,423,902
12,378,806	12,633,678	11,377,151	11,175,246	11,553,094
16,091,980	15,545,873	14,683,620	15,240,831	14,690,308
2,016,892	2,055,775	2,463,062	2,125,238	2,305,383
1,900,770	0	0	0	0
499,606	821,921	735,554	1,110,432	2,019,320
319,733	349,593	346,541	374,904	0
0	7,325	0	0	0
583,350	932,318	714,791	1,210,172	850,742
39,154,723	37,495,784	34,971,335	35,787,720	36,121,892
135,750	62,087	65,483	45,969	43,025
135,750	62,087	65,483	45,969	43,025
39,290,473	37,557,871	35,036,818	35,833,689	36,164,917
8,979,702	6,189,291	5,662,363	2,496,627	2,535,535
957,231	637,949	5,652,920	934,628	1,281,503
9,936,933	6,827,240	11,315,283	3,431,255	3,817,038
(673,705)	25,268	(33,068)	(21,888)	30,645
673,705	(25,268)	33,068	21,888	(30,645)
8,305,997	6,214,559	5,629,295	2,474,739	2,566,180
1,630,936	612,681	5,685,988	956,516	1,250,858
0	0	0	0	405,215
\$9,936,933	\$6,827,240	\$11,315,283	\$3,431,255	\$4,222,253

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

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
<b><u>Program Revenues</u></b>					
Governmental Activities:					
General Government:					
Legislative and Executive	\$4,222,146	\$4,310,010	\$4,321,457	\$4,149,224	\$4,136,168
Judicial	1,672,570	1,676,900	1,707,872	1,718,703	1,517,875
Public Safety	3,705,492	3,549,182	3,730,218	2,799,862	3,468,376
Public Works	10,040,594	11,168,606	8,205,655	8,455,538	7,907,893
Public Works - Intergovernmental	503,287	500,144	492,467	481,018	478,052
Health	604,125	586,946	665,772	471,395	742,543
Health - Intergovernmental	120,472	71,498	213,170	223,421	198,510
Human Services	<u>17,823,895</u>	<u>19,405,558</u>	<u>19,305,809</u>	<u>20,016,082</u>	<u>19,317,553</u>
<b>Total Governmental Activities</b>	<u>38,692,581</u>	<u>41,268,844</u>	<u>38,642,420</u>	<u>38,315,243</u>	<u>37,766,970</u>
Business-Type Activities:					
Sewer	4,491,287	4,710,516	4,694,893	5,065,463	3,934,987
Water	<u>5,714,095</u>	<u>4,329,683</u>	<u>4,293,643</u>	<u>4,785,019</u>	<u>4,068,651</u>
<b>Total Business-Type Activities</b>	<u>10,205,382</u>	<u>9,040,199</u>	<u>8,988,536</u>	<u>9,850,482</u>	<u>8,003,638</u>
<b>Total Primary Government</b>	<u>\$48,897,963</u>	<u>\$50,309,043</u>	<u>\$47,630,956</u>	<u>\$48,165,725</u>	<u>\$45,770,608</u>

<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
\$4,306,587	\$4,451,822	\$3,891,420	\$3,512,236	\$3,957,307
1,826,286	1,751,035	1,783,852	1,152,654	1,158,047
2,900,800	3,531,608	3,686,185	3,286,343	3,940,514
8,865,092	9,020,776	8,989,940	8,565,156	9,537,046
470,935	467,416	470,739	777,471	0
576,056	608,018	571,664	658,592	872,349
247,488	292,765	422,404	432,367	455,672
<u>20,334,678</u>	<u>21,968,009</u>	<u>24,086,997</u>	<u>28,154,813</u>	<u>27,345,558</u>
<u>39,527,922</u>	<u>42,091,449</u>	<u>43,903,201</u>	<u>46,539,632</u>	<u>47,266,493</u>
4,482,815	5,415,845	9,327,564	5,891,598	4,936,023
<u>4,722,113</u>	<u>4,034,585</u>	<u>3,592,292</u>	<u>3,803,993</u>	<u>3,712,244</u>
<u>9,204,928</u>	<u>9,450,430</u>	<u>12,919,856</u>	<u>9,695,591</u>	<u>8,648,267</u>
<u>\$48,732,850</u>	<u>\$51,541,879</u>	<u>\$56,823,057</u>	<u>\$56,235,223</u>	<u>\$55,914,760</u>

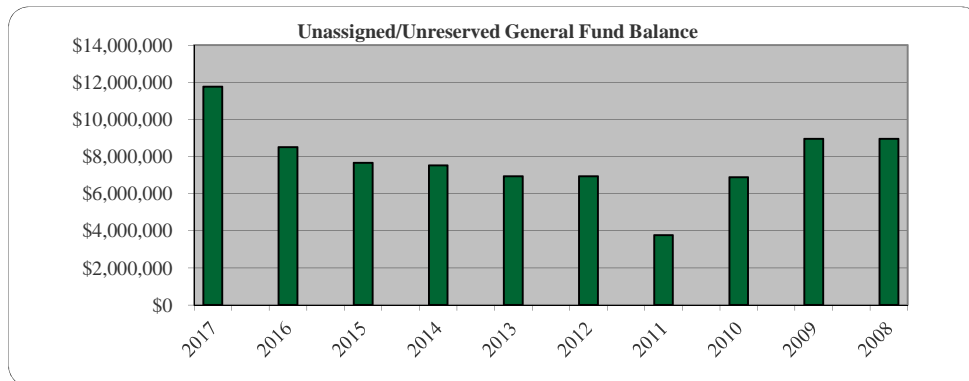


**Muskingum County, Ohio**  
**Fund Balances, Governmental Funds**  
 Last Ten Years  
 (Modified Accrual Basis of Accounting)

	2017	2016	2015	2014	2013
<b>General Fund</b>					
Reserved	\$0	\$0	\$0	\$0	\$0
Unreserved	0	0	0	0	0
Nonspendable	600,395	598,590	386,361	379,747	393,834
Committed	197,590	400	0	0	0
Assigned	7,712,591	7,363,659	7,278,150	6,110,507	5,268,971
Unassigned	<u>11,761,596</u>	<u>8,512,284</u>	<u>7,656,330</u>	<u>7,519,137</u>	<u>6,934,378</u>
<i>Total General Fund</i>	<u>20,272,172</u>	<u>16,474,933</u>	<u>15,320,841</u>	<u>14,009,391</u>	<u>12,597,183</u>
<b>All Other Governmental Funds</b>					
Reserved	0	0	0	0	0
Unreserved, Undesignated, Reported in:					
Special Revenue Funds	0	0	0	0	0
Debt Service Funds	0	0	0	0	0
Capital Projects Funds	0	0	0	0	0
Nonspendable	984,228	833,482	891,527	826,144	610,591
Restricted	39,379,496	42,950,857	43,253,269	43,386,805	40,907,986
Committed	0	38,970	995,553	0	0
Unassigned (Deficit)	<u>(505,854)</u>	<u>(595,015)</u>	<u>(352,202)</u>	<u>(103,982)</u>	<u>(202,419)</u>
<i>Total All Other Governmental Funds</i>	<u>39,857,870</u>	<u>43,228,294</u>	<u>44,788,147</u>	<u>44,108,967</u>	<u>41,316,158</u>
<b>Total Governmental Funds</b>	<u>\$60,130,042</u>	<u>\$59,703,227</u>	<u>\$60,108,988</u>	<u>\$58,118,358</u>	<u>\$53,913,341</u>

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

Source: County financial records.



<u>2012</u>	<u>2011 (1)</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
\$0	\$0	\$0	\$341,698	\$341,698
0	0	0	8,945,190	8,945,190
552,401	473,922	469,568	0	0
15,202	2,696	0	0	0
3,832,353	1,581,473	207,879	0	0
<u>6,932,267</u>	<u>3,761,213</u>	<u>6,888,270</u>	<u>0</u>	<u>0</u>
<u>11,332,223</u>	<u>5,819,304</u>	<u>7,565,717</u>	<u>9,286,888</u>	<u>9,286,888</u>
0	0	0	1,797,038	1,797,038
0	0	0	22,909,366	22,909,366
0	0	0	318,340	318,340
0	0	0	1,490,362	1,490,362
784,930	1,097,727	1,072,902	0	0
37,876,252	36,616,213	33,486,321	0	0
0	0	0	0	0
<u>(60,044)</u>	<u>(2,091,889)</u>	<u>(502,098)</u>	<u>0</u>	<u>0</u>
<u>38,601,138</u>	<u>35,622,051</u>	<u>34,057,125</u>	<u>26,515,106</u>	<u>26,515,106</u>
<u>\$49,933,361</u>	<u>\$41,441,355</u>	<u>\$41,622,842</u>	<u>\$35,801,994</u>	<u>\$35,801,994</u>

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

	2017	2016	2015	2014	2013
<b>Revenues</b>					
Property Taxes	\$12,234,053	\$12,637,866	\$12,790,156	\$14,198,362	\$14,401,860
Special Assessments	15,395	26,860	30,180	32,523	26,752
Permissive Sales Taxes	19,779,027	19,937,824	19,294,006	17,946,552	17,153,129
Permissive Motor Vehicle License Tax	503,287	500,144	492,467	481,018	478,052
Charges for Services	8,902,220	8,791,575	8,353,501	8,095,112	8,583,868
Licenses and Permits	773,977	809,426	780,051	771,056	759,575
Fines and Forfeitures	692,283	736,404	828,409	774,286	793,879
Intergovernmental	30,088,927	27,540,367	29,188,791	29,063,681	28,137,433
Interest	960,961	540,286	647,238	611,617	310,168
Payments in Lieu of Taxes	190,427	330,146	344,537	369,963	311,556
Rent	481,467	421,613	550,374	570,136	605,221
Contributions and Donations	54,829	62,080	56,430	72,569	46,334
Other	517,566	561,846	242,439	570,477	696,542
<i>Total Revenues</i>	<u>75,194,419</u>	<u>72,896,437</u>	<u>73,598,579</u>	<u>73,557,352</u>	<u>72,304,369</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	9,832,646	9,072,729	9,166,367	8,621,625	8,511,111
Judicial	7,434,747	7,015,882	7,125,936	7,112,255	6,812,440
Public Safety	12,961,100	12,467,378	12,276,548	11,915,827	11,530,668
Public Works	9,528,912	8,383,554	7,046,026	6,782,961	9,014,201
Health	1,269,814	1,259,762	1,413,489	1,315,063	1,242,428
Human Services	29,154,147	28,588,788	29,436,254	28,519,718	27,420,809
Capital Outlay	1,989,752	2,973,510	1,882,205	1,938,298	349,637
Intergovernmental	1,956,488	2,735,324	1,869,314	1,793,944	1,667,252
Debt Service:					
Principal Retirement	1,902,158	1,545,174	1,683,483	1,668,771	1,526,009
Current Refunding Principal	0	0	0	0	47,000
Refunded Bond Anticipation Note Redeemed (1)	0	0	0	0	0
Interest and Fiscal Charges	233,832	254,573	306,376	343,248	377,390
Bond Issuance Costs	0	12,320	0	0	711
<i>Total Expenditures</i>	<u>76,263,596</u>	<u>74,308,994</u>	<u>72,205,998</u>	<u>70,011,710</u>	<u>68,499,656</u>
<i>Excess of Revenues Over(Under) Expenditures</i>	<u>(1,069,177)</u>	<u>(1,412,557)</u>	<u>1,392,581</u>	<u>3,545,642</u>	<u>3,804,713</u>
<b>Other Financing Sources (Uses)</b>					
Bond Anticipation Notes Issued	0	0	0	0	0
Refunding Bonds Issued	0	560,000	0	0	46,600
General Obligation Bonds Issued	0	0	0	0	200,000
OWDA Loans Issued	239,256	0	71,018	109,967	0
OPWC Loans Issued	0	0	125,144	338,939	0
Premium on General Obligation Bonds Issued	0	55,425	0	0	1,173
Proceeds from the Sale of Capital Assets	28,600	471,025	72,750	13,465	47,825
Inception of Capital Lease	1,240,922	136,072	295,269	178,646	151,004
Transfers In	4,048,857	5,483,520	4,498,915	3,391,078	3,532,555
Current Refunding Bond Anticipation Note	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	(603,105)	0	0	0
Current Refunding (2)	0	0	0	0	0
Transfers Out	(4,061,643)	(5,096,141)	(4,465,047)	(3,372,720)	(3,803,890)
<i>Total Other Financing Sources (Uses)</i>	<u>1,495,992</u>	<u>1,006,796</u>	<u>598,049</u>	<u>659,375</u>	<u>175,267</u>
Special Item - Abandoned Operations	0	0	0	0	0
<i>Net Change in Fund Balances</i>	<u>\$426,815</u>	<u>(\$405,761)</u>	<u>\$1,990,630</u>	<u>\$4,205,017</u>	<u>\$3,979,980</u>
<i>Debt Service as a Percentage of Noncapital Expenditures</i>	3.0%	2.6%	2.9%	3.0%	3.0%

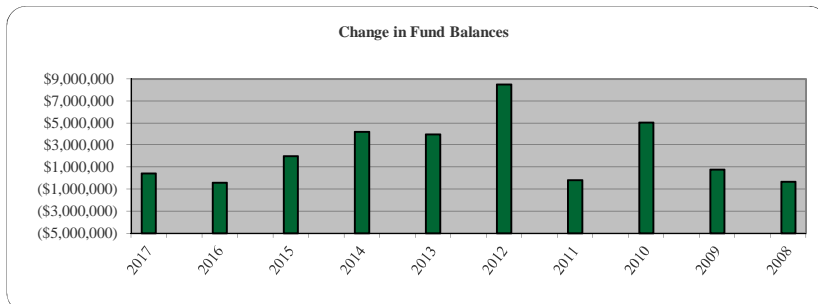
(1) In years prior to 2012, the long-term portion of this refunding was presented as an other financing use.

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

2012	2011	2010	2009	2008
\$18,549,342	\$17,055,278	\$16,015,733	\$15,461,077	\$15,826,014
17,546	29,726	40,781	32,603	67,573
16,245,827	15,131,293	16,343,578	13,482,193	14,764,136
470,935	467,416	470,739	459,471	458,191
9,654,812	9,880,316	8,933,314	8,782,461	9,750,191
763,396	651,585	671,369	539,978	459,407
785,895	725,047	807,805	639,660	662,245
30,069,779	30,438,261	32,818,530	35,653,661	37,459,763
525,139	921,735	755,769	1,147,205	2,019,140
375,152	323,445	359,845	277,862	232,920
538,541	801,874	641,485	776,795	580,667
1,942,434	45,659	88,012	335,334	89,388
574,288	937,589	698,479	1,210,482	846,789
<u>80,513,086</u>	<u>77,409,224</u>	<u>78,645,439</u>	<u>78,798,782</u>	<u>83,216,424</u>

8,975,753	9,611,199	9,052,971	8,792,721	9,663,801
6,427,692	6,602,191	6,305,938	6,293,337	6,471,578
11,189,319	11,466,363	11,855,803	10,997,541	10,723,990
9,511,035	10,841,795	7,996,360	8,616,846	10,774,462
1,355,235	1,439,056	1,342,169	1,284,884	1,289,849
29,295,105	30,963,798	32,280,921	38,152,557	37,869,691
204,444	2,803,894	1,526,384	1,304,917	3,059,246
1,793,495	2,096,081	1,986,285	2,672,868	2,661,842
1,376,033	1,421,957	1,572,702	1,302,630	1,232,254
0	0	0	0	0
400,000	50,000	0	25,000	0
465,875	532,583	548,665	650,526	826,979
45,758	0	0	224,964	0
<u>71,039,744</u>	<u>77,828,917</u>	<u>74,468,198</u>	<u>80,318,791</u>	<u>84,573,692</u>
<u>9,473,342</u>	<u>(419,693)</u>	<u>4,177,241</u>	<u>(1,520,009)</u>	<u>(1,357,268)</u>

0	400,000	467,000	819,000	844,000
1,785,000	0	0	9,425,000	0
0	0	0	2,270,000	0
60,000	0	28,716	85,253	103,507
0	0	0	0	0
77,727	0	0	165,479	0
15,816	15,025	4,236	13,635	24,947
157,029	112,475	858,250	116,370	20,035
8,929,575	4,625,902	3,407,658	5,245,305	5,282,926
0	(400,000)	(467,000)	(1,171,000)	0
(1,977,837)	0	0	(6,223,607)	0
0	0	0	(3,172,760)	0
<u>(9,603,280)</u>	<u>(4,515,196)</u>	<u>(3,440,726)</u>	<u>(5,267,193)</u>	<u>(5,252,281)</u>
<u>(555,970)</u>	<u>238,206</u>	<u>858,134</u>	<u>2,305,482</u>	<u>1,023,134</u>
(425,366)	0	0	0	0
<u>\$8,492,006</u>	<u>(\$181,487)</u>	<u>\$5,035,375</u>	<u>\$785,473</u>	<u>(\$334,134)</u>
3.3%	2.8%	3.0%	2.6%	2.6%



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

	2017	2016	2015	2014
Effective Rate as of December 31	1.50%	1.50%	1.50%	1.50%
Effective Date of Current Tax Rate	April 1, 1993	April 1, 1993	April 1, 1993	April 1, 1993
<b><u>Collections by Industry:</u></b>				
Agriculture, Forestry, and Fishing	\$4,521	\$4,938	\$6,462	\$5,486
Mining (2)	4,845	21,291	70,604	43,914
Utilities (excluding telecommunications)	129,550	157,063	133,715	154,042
Construction	154,669	123,880	81,491	68,191
Manufacturing	469,650	485,333	525,907	503,452
Wholesale Trade	386,349	368,599	358,209	414,426
Retail Trade:				
Motor Vehicle and Parts Dealers (1)	3,109,269	2,992,750	3,041,952	3,334,616
Furniture and Home Furnishings Store	428,484	392,230	386,238	303,646
Electronic and Appliance Stores	223,934	236,826	212,799	214,548
Building Material and Garden Equipment and Supplies	1,804,249	1,726,140	1,333,095	1,156,154
Food and Beverage Stores	597,195	607,625	431,071	566,343
Health and Personal Care Stores	238,812	234,982	224,808	228,472
Gasoline Stations	398,951	376,874	352,915	411,267
Clothing and Clothing Accessories Stores	510,020	523,162	369,488	490,290
Sporting Goods, Hobby, Book, and Music Stores	199,654	205,890	144,793	190,601
General Merchandise Stores	2,540,210	2,331,559	2,071,738	2,146,156
Miscellaneous Store Retailers	2,895,346	2,659,094	3,100,428	2,051,456
Nonstore Retailers	398,232	362,879	329,953	288,098
Transportation and Warehousing	29,037	40,187	50,729	31,532
Information (including telecommunications)	1,039,705	1,049,414	1,036,269	1,056,906
Finance and Insurance	1,050,244	1,662,403	1,755,449	1,508,414
Real Estate and Rental and Leasing of Property	427,687	460,015	421,386	401,003
Professional, Scientific and Technical Services	218,005	394,026	281,180	154,787
Management of Companies (Holding Companies)	4,037	0	0	25,716
Administrative and Support Services and Waste Management and Remediation Services	353,876	433,146	484,003	410,342
Education, Health Care, and Social Assistance	43,836	31,052	30,249	16,861
Arts, Entertainment, and Recreation	119,141	128,628	113,655	186,427
Accommodation and Food Services	1,409,579	1,416,406	1,408,532	1,267,623
Other Services	598,847	452,021	444,149	363,610
Unclassified (2)	61,682	60,826	93,897	60,217
<b>Total Collections (3)</b>	<b><u>\$19,849,616</u></b>	<b><u>\$19,939,239</u></b>	<b><u>\$19,295,164</u></b>	<b><u>\$18,054,596</u></b>

- (1) Sales tax on sales of motor vehicle and watercraft, which is paid via the county clerk of courts, is included in this figure. Thus, tax collected from dealer sales as well as "casual" (consumer-to-consumer) sales are included.
- (2) Industry data is not provided when there are either no businesses within the particular industry or the number of businesses within the industry fall below the reporting threshold. The collections are instead folded into the "Unclassified" category.
- (3) Collections are on a cash basis.

Source: Ohio Department of Taxation

2013	2012	2011	2010	2009	2008
1.50%	1.50%	1.50%	1.50%	1.50%	1.50%
April 1, 1993	April 1, 1993	April 1, 1993	April 1, 1993	April 1, 1993	April 1, 1993
\$8,013	\$7,011	\$6,394	\$6,489	\$6,357	\$3,843
38,880	18,911	5,431	13,203	0	0
169,608	103,892	79,018	78,084	88,736	92,661
85,060	63,611	23,162	24,324	48,448	80,955
374,253	506,774	485,422	584,762	785,777	601,289
488,558	323,340	253,207	230,095	374,642	296,620
2,808,676	2,692,672	2,353,733	2,232,439	2,165,536	2,195,521
291,451	335,001	311,404	297,730	297,671	319,808
230,020	237,264	224,838	235,558	270,894	257,019
1,595,611	1,438,243	1,273,694	1,243,627	1,325,133	1,466,526
694,777	696,660	684,096	668,668	673,424	611,993
271,163	274,032	303,426	344,507	334,223	297,164
361,199	355,358	346,761	361,174	379,209	355,043
599,375	638,919	584,953	621,948	629,191	658,176
256,766	242,960	232,591	228,124	239,301	203,535
2,468,050	2,328,110	2,316,749	2,364,811	2,373,373	2,340,586
1,042,969	1,179,683	1,271,698	1,328,070	1,677,867	1,703,047
403,224	225,685	206,520	192,847	144,892	146,907
18,056	17,031	12,294	10,030	9,049	7,117
949,468	841,049	820,426	821,166	758,406	733,477
1,170,575	996,616	883,425	691,834	162,865	10,242
409,770	326,722	287,251	273,855	286,021	318,311
166,318	159,197	126,082	91,259	101,385	104,181
7,715	8,464	7,964	4,727	3,064	0
433,653	295,857	241,285	241,454	223,880	254,646
16,898	14,072	10,874	11,649	6,096	3,913
77,622	21,631	20,413	14,060	16,375	13,584
1,251,352	1,277,058	1,230,922	1,240,225	1,170,060	1,131,688
338,967	338,927	317,115	318,975	320,395	327,578
66,129	60,640	70,965	117,147	125,141	154,876
<u>\$17,094,176</u>	<u>\$16,025,390</u>	<u>\$14,992,113</u>	<u>\$14,892,841</u>	<u>\$14,997,411</u>	<u>\$14,690,306</u>

**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
2017	\$1,134,790,360	\$360,459,590	\$4,272,142,714	\$265,371,820	\$758,205,200
2016	1,126,508,110	352,537,920	4,225,845,800	234,941,980	671,262,800
2015	1,084,859,060	348,039,940	4,093,997,143	216,179,180	617,654,800
2014	1,082,095,530	340,335,620	4,064,089,000	200,137,930	571,822,657
2013	1,083,008,710	347,355,530	4,086,754,971	195,997,680	559,993,371
2012	1,143,460,040	344,820,650	4,252,230,543	179,263,290	512,180,829
2011	1,139,539,610	315,708,470	4,157,851,657	142,961,480	408,461,371
2010	1,134,591,130	317,856,460	4,149,850,257	80,156,260	229,017,886
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

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

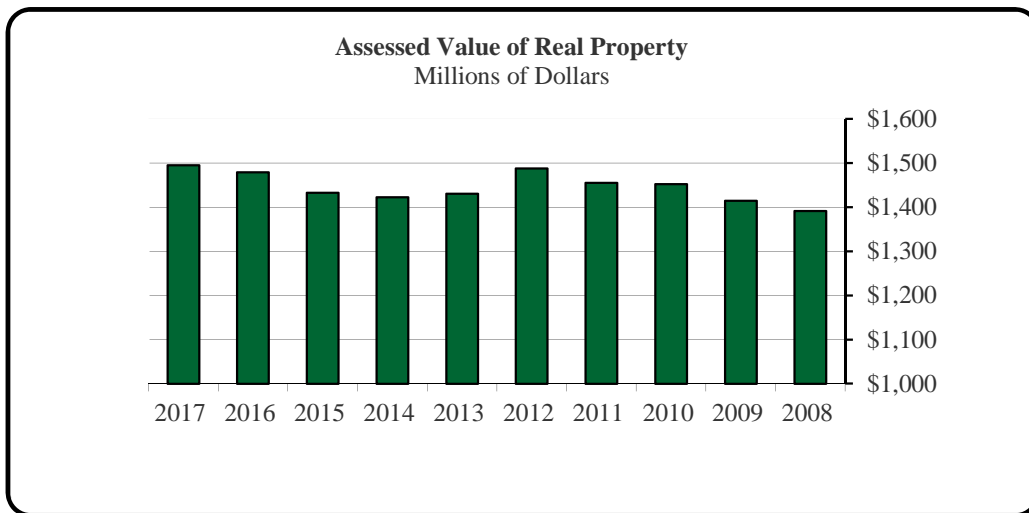
The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property tax has been phased out, and during the phase-out period, all general business tangible personal property was assessed at 12.5 percent for 2007, 6.25 percent for 2008, and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and inter-exchange telephone companies, at 5 percent for 2010. No tangible personal property taxes were levied or collected in 2009 from general business taxpayers, (except telephone companies whose last year to pay tangible personal property tax was 2010).

The tangible personal property values associated with each year were the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by a 10 percent and a 2 1/2 percent rollback, and homestead exemptions before being billed.

Values are shown net of exempt property.

Source: Muskingum County Auditor

Tangible Personal Property General Business		Total			Weighted Average Tax Rate
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	
\$0	\$0	\$1,760,621,770	\$5,030,347,914	35%	7.058208
0	0	1,713,988,010	4,897,108,600	35%	8.010427
0	0	1,649,078,180	4,711,651,943	35%	8.591971
0	0	1,622,569,080	4,635,911,657	35%	10.051493
0	0	1,626,361,920	4,646,748,342	35%	10.001859
0	0	1,667,543,980	4,764,411,372	35%	12.119590
0	0	1,598,209,560	4,566,313,028	35%	12.015350
1,555,490	31,109,800	1,534,159,340	4,409,977,943	35%	11.899529
2,935,810	29,358,100	1,491,878,060	4,283,478,814	35%	11.953420
40,980,620	655,689,920	1,505,163,370	4,839,069,206	31%	11.997069





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

	2017	2016	2015	2014	2013
<b><u>Unvoted Millage</u></b>					
Operating	\$2.150000	\$2.150000	\$2.150000	\$2.150000	\$2.150000
<b><u>Voted Millage by levy</u></b>					
1994 MRDD					
Residential/Agricultural Real	0.942806	0.944864	0.972878	0.972242	0.969770
Commercial/Industrial/Public Utility/Mineral Real	1.445394	1.436220	1.420658	1.406650	1.375142
General Business/Public Utility Personal	2.000000	2.000000	2.000000	2.000000	2.000000
1994 Sheriff Operations					
Residential/Agricultural Real	0.235701	0.236216	0.243219	0.243060	0.242442
Commercial/Industrial/Public Utility/Mineral Real	0.361348	0.359055	0.355164	0.351662	0.343785
General Business/Public Utility Personal	0.500000	0.500000	0.500000	0.500000	0.500000
2006 Children Services					
Residential/Agricultural Real	1.780518	1.784408	1.837314	1.836114	1.831446
Commercial/Industrial/Public Utility/Mineral Real	1.960730	1.948286	1.927174	1.908174	1.865432
General Business/Public Utility Personal	2.000000	2.000000	2.000000	2.000000	2.000000
1998 Mental Health					
Residential/Agricultural Real	0.654911	0.656342	0.675802	0.675360	0.673643
Commercial/Industrial/Public Utility/Mineral Real	0.812019	0.806865	0.798122	0.790253	0.772552
General Business/Public Utility Personal	1.000000	1.000000	1.000000	1.000000	1.000000
2002 Senior Services					
Residential/Agricultural Real	0.420498	0.421416	0.433911	0.433627	0.432525
Commercial/Industrial/Public Utility/Mineral Real	0.468027	0.465056	0.460017	0.455481	0.445279
General Business/Public Utility Personal	0.500000	0.500000	0.500000	0.500000	0.500000
2005 T.B. Clinic					
Residential/Agricultural Real	0.356103	0.356881	0.367462	0.367222	0.366289
Commercial/Industrial/Public Utility/Mineral Real	0.392146	0.389657	0.385434	0.381634	0.373086
General Business/Public Utility Personal	0.400000	0.400000	0.400000	0.400000	0.400000
2005 County Home					
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial/Public Utility/Mineral Real	0.000000	0.000000	0.000000	0.000000	0.000000
General Business/Public Utility Personal	0.000000	0.000000	0.000000	0.000000	0.000000
2007 MRDD					
Residential/Agricultural Real	0.000000	0.971204	1.500000	3.000000	3.000000
Commercial/Industrial/Public Utility/Mineral Real	0.000000	0.992140	1.472083	2.915139	2.849841
General Business/Public Utility Personal	0.000000	1.000000	1.500000	3.000000	3.000000
<b><u>Total Voted Millage By Type of Property</u></b>					
Residential/Agricultural Real	4.390537	5.371331	6.030586	7.527625	7.516115
Commercial/Industrial/Public Utility/Mineral Real	5.439664	6.397279	6.818652	8.208993	8.025117
General Business/Public Utility Personal	6.400000	7.400000	7.900000	9.400000	9.400000
<b><u>Total Millage By Type of Property</u></b>					
Residential/Agricultural Real	6.540537	7.521331	8.180586	9.677625	9.666115
Commercial/Industrial/Public Utility/Mineral Real	7.589664	8.547279	8.968652	10.358993	10.175117
General Business/Public Utility Personal	8.550000	9.550000	10.050000	11.550000	11.550000
<b>Total Weighted Average Tax Rate</b>	7.058208	8.010427	8.591971	10.051493	10.001859

(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

2012	2011	2010	2009	2008
\$2.150000	\$2.150000	\$2.150000	\$2.150000	\$2.150000
0.911862	0.908938	0.906752	0.915968	0.915436
1.447598	1.425924	1.407460	1.400284	1.398944
2.000000	2.000000	2.000000	2.000000	2.000000
0.227965	0.227234	0.226688	0.228992	0.228859
0.361899	0.356481	0.351865	0.350071	0.349736
0.500000	0.500000	0.500000	0.500000	0.500000
1.722084	1.716562	1.712434	1.729838	1.728834
1.963722	1.934322	1.909276	1.899542	1.897724
2.000000	2.000000	2.000000	2.000000	2.000000
0.633417	0.631386	0.629868	0.636270	0.635901
0.813257	0.801081	0.790708	0.786677	0.785924
1.000000	1.000000	1.000000	1.000000	1.000000
0.406697	0.405393	0.404418	0.408529	0.408292
0.468740	0.461722	0.455744	0.453420	0.452987
0.500000	0.500000	0.500000	0.500000	0.500000
0.344416	0.343312	0.342486	0.345967	0.345767
0.392744	0.386864	0.381855	0.379908	0.379545
0.400000	0.400000	0.400000	0.400000	0.400000
2.152605	2.145702	2.140542	2.162297	2.161043
2.454652	2.417902	2.386595	2.374427	2.372155
2.500000	2.500000	2.500000	2.500000	2.500000
2.986548	2.976972	2.969814	3.000000	3.000000
3.000000	3.000000	3.000000	3.000000	3.000000
3.000000	3.000000	3.000000	3.000000	3.000000
9.385594	9.355499	9.333002	9.427861	9.424132
10.902612	10.784296	10.683503	10.644329	10.637015
11.900000	11.900000	11.900000	11.900000	11.900000
11.535594	11.505499	11.483002	11.577861	11.574132
13.052612	12.934296	12.833503	12.794329	12.787015
14.050000	14.050000	14.050000	14.050000	14.050000
12.119590	12.015350	11.899529	11.953420	11.997069

(continued)

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

	2017	2016	2015	2014	2013
<b><u>Overlapping Rates by Taxing District</u></b>					
<b><u>Special Districts</u></b>					
Muskingum County General Health District					
Residential/Agricultural Real	1.325539	1.328435	1.367822	1.367255	1.365050
Commercial/Industrial/Public Utility/Mineral Real	1.435292	1.426183	1.410728	1.396819	1.365531
General Business/Public Utility Personal	1.500000	1.500000	1.500000	1.500000	1.500000
Muskingum County Library System					
Residential/Agricultural Real	0.969087	0.971204	1.000000	1.000000	1.000000
Commercial/Industrial/Public Utility/Mineral Real	0.998477	0.992140	0.981389	0.971713	0.949947
General Business/Public Utility Personal	1.000000	1.000000	1.000000	1.000000	1.000000
<b><u>School Districts</u></b>					
East Muskingum Local Schools					
Residential/Agricultural Real	25.196366	25.314450	25.724875	25.635496	25.859847
Commercial/Industrial/Public Utility/Mineral Real	28.573879	28.749000	29.214472	27.991258	27.162634
General Business/Public Utility Personal	37.560000	37.680000	37.970000	37.870000	38.100000
Franklin Local Schools					
Residential/Agricultural Real	23.404027	23.011445	23.400280	23.208818	23.514166
Commercial/Industrial/Public Utility/Mineral Real	24.340038	25.161356	25.904798	25.634465	25.045649
General Business/Public Utility Personal	35.800000	36.400000	36.500000	36.300000	36.700000
Maysville Local Schools					
Residential/Agricultural Real	22.834961	23.060756	23.296647	23.175508	23.431919
Commercial/Industrial/Public Utility/Mineral Real	22.260789	22.432789	22.433395	22.340918	22.633824
General Business/Public Utility Personal	39.750000	39.750000	39.950000	39.850000	40.150000
Tri-Valley Local Schools					
Residential/Agricultural Real	22.755460	23.628490	25.135709	25.874029	26.053364
Commercial/Industrial/Public Utility/Mineral Real	25.210651	25.151833	24.800258	25.617375	24.715677
General Business/Public Utility Personal	37.950000	38.550000	39.050000	39.850000	40.050000
West Muskingum Local Schools					
Residential/Agricultural Real	28.651080	29.452934	30.417091	31.739846	26.686918
Commercial/Industrial/Public Utility/Mineral Real	29.167464	29.740846	30.115003	31.263839	25.900021
General Business/Public Utility Personal	46.100000	46.800000	47.600000	48.800000	43.800000
Zanesville City Schools					
Residential/Agricultural Real	30.955250	30.763616	31.455084	31.275759	33.455936
Commercial/Industrial/Public Utility/Mineral Real	30.044049	29.921971	30.355066	30.125010	32.304417
General Business/Public Utility Personal	49.150000	48.950000	49.350000	49.200000	51.450000
<b><u>Out of County School Districts</u></b>					
Licking Valley Local Schools					
Residential/Agricultural Real	25.000012	25.400014	25.700010	25.828513	25.938519
Commercial/Industrial/Public Utility/Mineral Real	26.524165	28.133082	28.378277	28.448616	28.466373
General Business/Public Utility Personal	34.900000	35.300000	35.600000	35.620000	35.740000
Morgan Local Schools					
Residential/Agricultural Real	23.903163	24.366985	24.630132	24.591935	24.828775
Commercial/Industrial/Public Utility/Mineral Real	29.016851	29.494032	29.786432	29.566471	30.525450
General Business/Public Utility Personal	36.750000	37.210000	37.430000	37.390000	37.630000
Riverview Local Schools					
Residential/Agricultural Real	20.818421	20.825057	20.954506	20.963960	20.961403
Commercial/Industrial/Public Utility/Mineral Real	22.037386	21.841991	22.406985	22.121057	21.424524
General Business/Public Utility Personal	31.300000	31.300000	31.300000	31.300000	31.300000
Rolling Hills Local Schools					
Residential/Agricultural Real	24.000007	24.000007	24.400007	24.500007	24.650007
Commercial/Industrial/Public Utility/Mineral Real	24.400000	24.000007	24.799677	24.900000	25.050000
General Business/Public Utility Personal	24.400000	24.400000	24.800000	24.900000	25.050000

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

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Source: Muskingum County Auditor

2012	2011	2010	2009	2008
1.311153	1.306949	1.303806	1.317058	1.134535
1.437481	1.423445	1.411488	1.406841	1.298935
1.500000	1.500000	1.500000	1.500000	1.500000
0.992324	0.992324	0.989938	0.000000	0.000000
1.000000	1.000000	1.000000	0.000000	0.000000
1.000000	1.000000	1.000000	0.000000	0.000000
25.953957	25.459837	26.345567	26.446695	26.451721
29.457905	27.653795	28.496288	27.728431	27.657707
38.160000	37.680000	38.560000	38.660000	38.660000
23.619727	23.569316	24.168471	24.231739	24.268633
24.706529	24.678196	25.229114	25.295789	24.790981
36.940000	36.940000	37.550000	37.600000	37.600000
22.639260	22.597047	22.545202	22.615864	22.608211
23.349156	23.264847	23.150732	22.647747	22.716867
40.150000	40.150000	40.100000	40.150000	40.150000
24.479753	24.441136	24.400859	24.651367	24.636550
26.928248	26.695185	26.262452	26.367757	26.340592
40.000000	40.050000	40.100000	40.250000	40.250000
25.491906	25.503745	25.550003	25.765353	25.714390
25.748813	25.610270	25.627406	26.008437	25.882166
43.390000	43.390000	43.450000	43.650000	43.600000
30.409437	30.362244	29.964791	30.052567	29.534905
30.976347	30.790204	30.197363	30.325980	29.857789
50.150000	50.150000	49.850000	49.950000	49.450000
25.950017	25.220010	25.270014	25.370012	25.400019
25.950022	25.295341	25.331739	25.370011	25.400021
35.850000	36.120000	36.170000	36.270000	36.300000
24.919904	24.920600	24.921988	24.901188	24.821643
28.978938	28.590174	28.685518	28.736733	28.871364
37.630000	37.630000	37.630000	37.600000	37.520000
21.003792	20.993409	20.994025	21.042818	21.047589
21.402619	21.376338	21.376937	23.024672	23.038673
31.300000	31.300000	31.300000	31.300000	31.300000
24.847845	24.160627	26.496732	26.260007	26.967027
25.200000	24.339416	26.660000	26.643595	27.139688
25.200000	24.750000	26.660000	26.660000	27.250000

(continued)

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

	2017	2016	2015	2014	2013
<b><u>Overlapping Rates by Taxing District</u></b>					
<b><u>Joint Vocational School Districts</u></b>					
Mid-East Ohio Career and Technology Centers					
Residential/Agricultural Real	3.291517	3.307766	3.391105	3.460095	3.343387
Commercial/Industrial/Public Utility/Mineral Real	3.425215	3.455264	3.471690	3.434851	3.351785
General Business/Public Utility Personal	4.600000	4.600000	4.600000	4.600000	4.600000
Coshocton County Career Center					
Residential/Agricultural Real	2.894440	2.897949	2.000000	2.000045	2.000002
Commercial/Industrial/Public Utility/Mineral Real	3.045123	3.005127	2.114017	2.079017	2.023767
General Business/Public Utility Personal	3.500000	3.500000	2.500000	2.500000	2.500000
Career and Technology Education Centers of Licking County					
Residential/Agricultural Real	2.550000	2.580000	2.540000	2.560000	2.480000
Commercial/Industrial/Public Utility/Mineral Real	2.550000	2.580000	2.540000	2.560000	2.480000
General Business/Public Utility Personal	2.550000	2.580000	2.540000	2.560000	2.480000
<b><u>Corporations</u></b>					
Adamsville					
Residential/Agricultural Real	2.650000	2.650000	2.650000	2.650000	2.650000
Commercial/Industrial/Public Utility/Mineral Real	2.650000	2.650000	2.650000	2.650000	2.650000
General Business/Public Utility Personal	2.650000	2.650000	2.650000	2.650000	2.650000
Dresden - Cass Township					
Residential/Agricultural Real	9.600000	9.237574	9.245998	9.248020	9.250000
Commercial/Industrial/Public Utility/Mineral Real	9.600000	9.234161	9.250000	9.250000	9.250000
General Business/Public Utility Personal	9.600000	9.250000	9.250000	9.250000	9.250000
Dresden - Jefferson Township					
Residential/Agricultural Real	10.550000	10.187574	10.195998	10.198020	10.200000
Commercial/Industrial/Public Utility/Mineral Real	10.550000	10.184131	10.200000	10.200000	10.200000
General Business/Public Utility Personal	10.550000	10.200000	10.200000	10.200000	10.200000
Fazeysburg					
Residential/Agricultural Real	11.636805	7.675590	7.698160	7.699895	7.700000
Commercial/Industrial/Public Utility/Mineral Real	11.700000	7.646540	7.700000	7.700000	7.700000
General Business/Public Utility Personal	11.700000	7.700000	7.700000	7.700000	7.700000
Fultonham					
Residential/Agricultural Real	2.200000	2.200000	2.200000	2.200000	2.200000
Commercial/Industrial/Public Utility/Mineral Real	2.200000	2.200000	2.200000	2.200000	2.200000
General Business/Public Utility Personal	2.200000	2.200000	2.200000	2.200000	2.200000
Gratiot					
Residential/Agricultural Real	3.152740	3.400000	3.394330	1.200000	1.200000
Commercial/Industrial/Public Utility/Mineral Real	3.400000	3.400000	3.400000	1.200000	1.200000
General Business/Public Utility Personal	3.400000	3.400000	3.400000	1.200000	1.200000
New Concord - Union Township					
Residential/Agricultural Real	6.284284	6.276086	6.295971	6.295033	6.300000
Commercial/Industrial/Public Utility/Mineral Real	6.287750	6.271555	6.300000	5.852825	5.838352
General Business/Public Utility Personal	6.300000	6.300000	6.300000	6.300000	6.300000
Norwich					
Residential/Agricultural Real	7.777245	7.776885	7.800000	7.800000	7.800000
Commercial/Industrial/Public Utility/Mineral Real	7.620225	7.738855	7.738855	7.615690	7.615690
General Business/Public Utility Personal	7.800000	7.800000	7.800000	7.800000	7.800000
New Concord-Highland Township					
Residential/Agricultural Real	5.034284	5.026086	5.045971	5.045033	5.050000
Commercial/Industrial/Public Utility/Mineral Real	5.037750	5.021555	5.050000	4.602825	4.588352
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.

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Source: Muskingum County Auditor

2012	2011	2010	2009	2008
3.403210	3.398564	3.395370	2.000002	2.000001
3.463468	3.420809	3.422682	2.004351	2.010492
4.600000	4.600000	4.600000	3.200000	3.200000
2.007357	2.006277	2.006810	2.026250	2.030243
2.005680	2.000002	2.000000	2.199462	2.182048
2.500000	2.500000	2.500000	2.500000	2.500000
2.540000	2.520000	2.500000	2.500000	3.000000
2.540000	2.520000	2.500000	2.500000	3.000000
2.540000	2.500000	2.500000	2.500000	3.000000
2.650000	2.650000	2.650000	2.650000	2.650000
2.650000	2.650000	2.650000	2.650000	2.650000
2.650000	2.650000	2.650000	2.650000	2.650000
8.600000	8.500000	7.700000	7.499741	3.400000
8.600000	8.500000	7.700000	7.500000	3.400000
8.600000	8.500000	7.700000	7.500000	3.400000
9.550000	9.450000	8.650000	8.449741	4.350000
9.550000	9.450000	8.650000	8.450000	4.350000
9.550000	9.450000	8.650000	8.450000	4.350000
7.700000	6.658610	6.654235	6.644485	6.637435
7.700000	6.478870	6.479745	6.500155	6.508330
7.700000	7.150000	7.150000	7.150000	7.150000
2.200000	2.200000	2.200000	2.200000	2.200000
2.200000	2.200000	2.200000	2.200000	2.200000
2.200000	2.200000	2.200000	2.200000	2.200000
1.200000	1.200000	1.200000	1.200000	1.200000
1.200000	1.200000	1.200000	1.200000	1.200000
1.200000	1.200000	1.200000	1.200000	1.200000
6.295075	6.296979	5.929123	5.929484	5.929696
6.300000	6.300000	5.650956	5.651369	5.651370
6.300000	6.300000	6.300000	6.300000	6.300000
7.800000	7.800000	7.800000	2.800000	6.850710
7.795885	7.800000	7.800000	2.800000	6.823365
7.800000	7.800000	7.800000	2.800000	7.800000
5.045075	5.046979	4.679123	4.679484	4.679696
5.050000	5.050000	4.400956	4.401369	4.401370
5.050000	5.050000	5.050000	5.050000	5.050000

(continued)

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

	2017	2016	2015	2014	2013
<b><u>Overlapping Rates by Taxing District</u></b>					
<b><u>Corporations</u></b>					
Philo					
Residential/Agricultural Real	8.620719	8.654237	6.178360	6.174581	6.166959
Commercial/Industrial/Public Utility/Mineral Real	8.800952	9.227616	6.727616	6.173128	6.173128
General Business/Public Utility Personal	10.050000	10.050000	7.550000	7.550000	7.550000
Roseville					
Residential/Agricultural Real	8.592938	8.499030	8.503425	8.502668	8.465196
Commercial/Industrial/Public Utility/Mineral Real	9.288145	9.807676	9.809373	9.809373	11.800000
General Business/Public Utility Personal	11.800000	11.800000	11.800000	11.800000	11.800000
South Zanesville					
Residential/Agricultural Real	5.250000	5.245207	5.292270	5.249890	5.250000
Commercial/Industrial/Public Utility/Mineral Real	4.917015	4.898770	4.835742	4.835305	4.835182
General Business/Public Utility Personal	5.250000	5.250000	5.250000	5.250000	5.250000
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					
Residential/Agricultural Real	1.700000	1.700000	1.700000	1.700000	1.700000
Commercial/Industrial/Public Utility/Mineral Real	1.700000	1.700000	1.700000	1.700000	1.700000
General Business/Public Utility Personal	1.700000	1.700000	1.700000	1.700000	1.700000
<b><u>Townships</u></b>					
Adams					
Residential/Agricultural Real	4.123108	4.121250	4.195969	4.199626	4.198566
Commercial/Industrial/Public Utility/Mineral Real	4.044041	4.040976	4.225974	4.302467	4.302395
General Business/Public Utility Personal	4.350000	4.350000	4.350000	4.350000	4.350000
Blue Rock					
Residential/Agricultural Real	4.357047	4.380623	4.426017	4.427636	4.404174
Commercial/Industrial/Public Utility/Mineral Real	4.700000	4.690621	4.700000	4.658018	4.665155
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	6.060595	5.055847	5.250000	3.250000	3.250000
Commercial/Industrial/Public Utility/Mineral Real	6.241356	5.235515	5.140499	3.142444	3.209125
General Business/Public Utility Personal	6.250000	5.250000	5.250000	3.250000	3.250000
Clay					
Residential/Agricultural Real	3.138060	3.141150	3.144772	3.145511	3.136291
Commercial/Industrial/Public Utility/Mineral Real	3.191287	3.188278	3.190197	3.190197	3.188009
General Business/Public Utility Personal	3.250000	3.250000	3.250000	3.250000	3.250000

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Source: Muskingum County Auditor

2012	2011	2010	2009	2008
6.044175	6.036201	6.000587	5.971812	5.959996
7.103184	6.816190	6.801569	6.801569	6.801570
10.050000	10.050000	10.050000	10.050000	10.050000
7.909439	7.896769	6.879940	6.874563	6.949359
10.127302	10.123981	9.124303	9.124303	9.124303
11.800000	11.800000	10.800000	10.800000	10.800000
2.750000	2.750000	2.750000	2.750000	2.750000
2.750000	2.750000	2.750000	2.750000	2.750000
2.750000	2.750000	2.750000	2.750000	2.750000
3.400000	3.400000	3.400000	3.400000	3.400000
3.400000	3.400000	3.400000	3.400000	3.400000
3.400000	3.400000	3.400000	3.400000	3.400000
2.850000	2.850000	2.850000	2.850000	2.850000
2.850000	2.850000	2.850000	2.850000	2.850000
2.850000	2.850000	2.850000	2.850000	2.850000
0.400000	0.400000	0.400000	0.400000	0.400000
0.400000	0.400000	0.400000	0.400000	0.400000
0.400000	0.400000	0.400000	0.400000	0.400000
1.700000	1.700000	1.700000	1.700000	1.700000
1.700000	1.700000	1.700000	1.700000	1.700000
1.700000	1.700000	1.700000	1.700000	1.700000
4.295152	4.295640	4.295674	4.349966	4.084429
4.350000	4.343639	4.350000	4.350000	4.346628
4.350000	4.350000	4.350000	4.350000	4.350000
4.449684	4.440609	4.445352	4.479888	4.481289
4.640554	4.646324	4.646324	4.645084	4.645084
4.700000	4.700000	4.700000	4.700000	4.700000
3.300000	3.300000	3.300000	3.300000	2.900000
3.300000	3.300000	3.300000	3.300000	2.900000
3.300000	3.300000	3.300000	3.300000	2.900000
3.239275	3.237220	3.236419	3.249816	3.250000
3.250000	3.249914	3.250000	3.250000	3.250000
3.250000	3.250000	3.250000	3.250000	3.250000
3.089806	3.086675	3.085045	3.092158	3.089995
3.172224	3.171149	3.171561	3.171561	3.171561
3.250000	3.250000	3.250000	3.250000	3.250000

(continued)



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

	2017	2016	2015	2014	2013
<b><u>Overlapping Rates by Taxing District</u></b>					
<b><u>Townships</u></b>					
<b>Falls</b>					
Residential/Agricultural Real	6.129150	6.130637	6.148671	6.150000	3.650000
Commercial/Industrial/Public Utility/Mineral Real	6.097986	6.118038	6.111859	6.107932	3.586612
General Business/Public Utility Personal	6.150000	6.150000	6.150000	6.150000	3.650000
<b>Harrison</b>					
Residential/Agricultural Real	8.929337	8.921239	9.033440	9.036818	6.216882
Commercial/Industrial/Public Utility/Mineral Real	10.322733	10.225767	10.782638	10.656868	7.911765
General Business/Public Utility Personal	11.100000	11.100000	11.100000	11.100000	8.300000
<b>Highland</b>					
Residential/Agricultural Real	4.235600	4.235016	4.259312	4.275314	4.276765
Commercial/Industrial/Public Utility/Mineral Real	4.400000	4.400000	4.361352	4.341616	4.400000
General Business/Public Utility Personal	4.400000	4.400000	4.400000	4.400000	4.400000
<b>Hopewell</b>					
Residential/Agricultural Real	4.277242	4.277864	4.322689	4.326348	4.324666
Commercial/Industrial/Public Utility/Mineral Real	4.494601	4.456253	4.461376	4.462562	4.492568
General Business/Public Utility Personal	4.850000	4.850000	4.850000	4.850000	4.850000
<b>Jackson</b>					
Residential/Agricultural Real	9.683889	9.689239	8.839192	8.842150	8.833850
Commercial/Industrial/Public Utility/Mineral Real	9.277540	9.197111	7.747992	7.698910	7.698910
General Business/Public Utility Personal	10.250000	10.250000	9.650000	9.650000	9.450000
<b>Jefferson</b>					
Residential/Agricultural Real	4.391495	4.390777	5.894982	5.900000	5.900000
Commercial/Industrial/Public Utility/Mineral Real	4.341094	4.385420	5.232270	5.240975	5.240975
General Business/Public Utility Personal	4.400000	4.400000	5.900000	5.900000	5.900000
<b>Licking</b>					
Residential/Agricultural Real	6.892529	5.909434	6.250000	6.249208	6.250000
Commercial/Industrial/Public Utility/Mineral Real	7.156788	6.103258	6.103060	6.065344	6.098315
General Business/Public Utility Personal	7.250000	6.250000	6.250000	6.250000	6.250000
<b>Madison</b>					
Residential/Agricultural Real	5.496603	5.520854	5.898521	5.907144	3.911310
Commercial/Industrial/Public Utility/Mineral Real	5.058339	5.000289	6.000000	5.963235	4.000000
General Business/Public Utility Personal	6.000000	6.000000	6.000000	6.000000	4.000000
<b>Meigs</b>					
Residential/Agricultural Real	3.504919	3.510829	3.526301	3.524935	3.524324
Commercial/Industrial/Public Utility/Mineral Real	3.670719	3.658415	3.854800	3.863793	3.812259
General Business/Public Utility Personal	4.250000	4.250000	4.250000	4.250000	4.250000
<b>Monroe</b>					
Residential/Agricultural Real	4.527340	4.530758	4.535776	4.547945	4.553490
Commercial/Industrial/Public Utility/Mineral Real	4.669297	4.623980	4.633179	4.700000	4.700000
General Business/Public Utility Personal	4.700000	4.700000	4.700000	4.700000	4.700000
<b>Muskingum</b>					
Residential/Agricultural Real	7.115743	4.614731	4.647992	4.648367	4.650000
Commercial/Industrial/Public Utility/Mineral Real	7.136675	4.643275	4.650000	4.650000	4.650000
General Business/Public Utility Personal	7.150000	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

2012	2011	2010	2009	2008
3.650000	3.648747	3.647567	3.650000	3.447188
3.630682	3.650000	3.650000	3.650000	3.484929
3.650000	3.650000	3.650000	3.650000	3.650000
8.916307	8.886601	8.854614	8.885438	8.881504
11.491645	11.424058	11.419128	11.546073	11.546074
11.800000	11.800000	11.800000	11.800000	11.800000
4.349926	4.346240	4.346129	4.389979	4.400000
4.400000	4.400000	4.400000	4.400000	4.400000
4.400000	4.400000	4.400000	4.400000	4.400000
4.249301	4.246824	4.246497	4.275818	3.501770
4.468373	4.474273	4.482934	4.482830	3.895596
4.850000	4.850000	4.850000	4.850000	4.850000
8.706155	8.695876	7.047245	7.160003	7.151500
9.017808	9.049184	7.427082	7.367605	7.368962
9.650000	8.150000	8.150000	8.150000	8.150000
4.815689	4.809131	4.804184	4.811428	4.811691
4.244546	4.244546	4.244546	4.244546	4.244547
4.900000	4.900000	4.900000	4.900000	4.900000
6.089297	6.081179	6.076988	6.103275	6.101673
6.162321	6.168285	6.119385	6.113160	6.113160
6.250000	6.250000	6.250000	6.250000	6.250000
3.929050	3.935802	3.946753	4.000000	3.793113
4.000000	0.400000	4.000000	4.000000	3.999929
4.000000	4.000000	4.000000	4.000000	4.000000
3.638643	3.638420	3.638721	3.651426	3.651186
4.250000	4.250000	4.250000	4.250000	4.250000
4.250000	4.250000	4.250000	4.250000	4.250000
4.643837	4.646425	4.141752	4.200000	3.962954
4.700000	4.700000	4.200000	4.200000	4.200000
4.700000	4.700000	4.200000	4.200000	4.200000
4.650000	4.645173	4.637838	4.649666	4.650000
4.650000	4.650000	4.646722	4.650000	4.650000
4.650000	4.650000	4.650000	4.650000	4.650000

(continued)

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

	2017	2016	2015	2014	2013
<b><u>Overlapping Rates by Taxing District</u></b>					
<b><u>Townships</u></b>					
Newton					
Residential/Agricultural Real	13.127766	5.784896	5.840342	5.834453	5.822486
Commercial/Industrial/Public Utility/Mineral Real	13.786201	7.215089	7.228913	7.235651	7.247114
General Business/Public Utility Personal	14.450000	9.050000	9.050000	9.050000	9.050000
Perry					
Residential/Agricultural Real	4.847630	4.847159	4.893059	4.893956	4.892957
Commercial/Industrial/Public Utility/Mineral Real	5.487065	5.511248	5.478506	5.483861	5.299484
General Business/Public Utility Personal	6.200000	6.200000	6.200000	6.200000	6.200000
Rich Hill					
Residential/Agricultural Real	4.180031	3.966559	3.993558	3.994098	3.998572
Commercial/Industrial/Public Utility/Mineral Real	4.125221	3.843012	4.139121	4.158678	4.159021
General Business/Public Utility Personal	4.450000	4.200000	4.200000	4.200000	4.200000
Salem					
Residential/Agricultural Real	3.429534	3.434011	3.546731	3.550000	3.550000
Commercial/Industrial/Public Utility/Mineral Real	3.550000	3.537644	3.542515	3.549750	3.517407
General Business/Public Utility Personal	3.550000	3.550000	3.550000	3.550000	3.550000
Salt Creek					
Residential/Agricultural Real	3.504132	3.506429	3.548266	3.550381	3.544616
Commercial/Industrial/Public Utility/Mineral Real	3.703966	3.645816	3.668186	3.668186	3.668846
General Business/Public Utility Personal	4.000000	4.000000	4.000000	4.000000	4.000000
Springfield					
Residential/Agricultural Real	6.943295	5.151373	5.177982	5.176834	5.171644
Commercial/Industrial/Public Utility/Mineral Real	6.899700	5.096922	5.146876	5.152640	5.140351
General Business/Public Utility Personal	7.150000	5.350000	5.350000	5.350000	5.350000
Union					
Residential/Agricultural Real	4.964763	4.967914	4.994444	4.496730	4.496503
Commercial/Industrial/Public Utility/Mineral Real	5.030733	5.031592	5.080424	4.576337	4.576386
General Business/Public Utility Personal	5.100000	5.100000	5.100000	4.600000	4.600000
Washington					
Residential/Agricultural Real	5.646604	4.157726	4.395462	4.400000	4.150000
Commercial/Industrial/Public Utility/Mineral Real	5.866090	4.332898	4.331018	4.265576	3.747728
General Business/Public Utility Personal	5.900000	4.400000	4.400000	4.400000	4.150000
Wayne					
Residential/Agricultural Real	4.900990	3.915273	3.932233	3.932199	3.926385
Commercial/Industrial/Public Utility/Mineral Real	5.211433	4.235845	4.254646	4.252463	4.249030
General Business/Public Utility Personal	6.000000	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

2012	2011	2010	2009	2008
5.872511	5.863985	5.861858	5.894420	5.289116
7.438640	7.393079	7.383140	7.100597	6.393143
9.050000	9.050000	9.050000	9.050000	8.450000
4.797665	4.792724	4.794035	4.809287	4.811126
5.564960	5.515667	5.480453	5.327777	5.313017
6.200000	6.200000	6.200000	6.200000	6.200000
4.143282	4.142801	4.200000	4.200000	4.200000
4.200000	4.200000	4.200000	4.200000	4.200000
4.200000	4.200000	4.200000	4.200000	4.200000
3.487304	3.484858	3.484684	3.550000	3.375648
3.545023	3.550000	3.550000	3.550000	3.515683
3.550000	3.550000	3.550000	3.550000	3.550000
3.529171	3.524017	3.526761	3.547010	3.547236
3.702008	3.702008	3.702008	3.702008	3.702008
4.000000	4.000000	4.000000	4.000000	4.000000
5.007328	4.880769	4.883296	4.899116	4.902310
5.241212	5.206503	5.205282	5.208290	5.232037
5.350000	5.350000	5.350000	5.350000	5.350000
4.466650	4.466912	4.465688	4.476997	4.478748
4.594638	4.594774	4.516369	4.516369	4.516369
4.600000	4.600000	4.600000	4.600000	4.600000
4.138400	4.132236	4.131990	4.020234	4.020047
4.150000	4.150000	4.138369	4.016502	4.038848
4.150000	4.150000	4.150000	4.150000	4.150000
3.832155	3.831026	3.829902	3.835215	3.834781
4.214179	4.208087	4.203841	4.202016	4.202016
5.000000	5.000000	5.000000	5.000000	5.000000

**Muskingum County, Ohio**

Principal Taxpayers

Real Estate Tax

2017 and 2008 (1)

Name of Taxpayer	2017	
	Assessed Value	Percent of Real Property Assessed Value
Ohio Franklin Realty	\$17,894,120	1.20%
Nationwide Health Properties, Incorporated	12,513,400	0.84%
New Avon LLC	11,187,690	0.75%
DOLGENCORP Properties, LLC	11,025,990	0.74%
Appalachian Power Company	9,517,240	0.64%
Halliburton Energy Services, Incorporated	8,439,700	0.56%
Colony Square Partners Limited	6,496,540	0.43%
Zarcal Zanesville LLC	4,935,330	0.33%
MPI Group LLC	4,469,170	0.30%
AZ-Warehouse Zanesville	3,467,630	0.23%
<b>Totals</b>	<b>\$89,946,810</b>	<b>6.02%</b>
<b>Total Assessed Valuation</b>	<b>\$1,495,249,950</b>	

Name of Taxpayer	2008	
	Assessed Value	Percent of Real Property Assessed Value
Colony Square Partners Limited	\$7,523,250	0.54%
Wal-Mart Real Estate	5,748,130	0.41%
Longaberger Company	5,212,800	0.37%
AZ-Warehouse Zanesville	4,461,660	0.32%
DOLGENCORP Properties, LLC	3,279,750	0.24%
Zanesville Country Fair	3,100,020	0.22%
J. Robert Beam Trustee	3,039,820	0.22%
Zandex Inc	2,611,600	0.19%
Clay City Outlet Center	2,533,650	0.18%
Bee Holding, Incorporated	1,907,360	0.14%
<b>Totals</b>	<b>\$39,418,040</b>	<b>2.83%</b>
<b>Total Assessed Valuation</b>	<b>\$1,391,572,720</b>	

(1) The amounts presented represent the assessed values upon which 2017 and 2008 collections were based.

Source: Muskingum County Auditor

**Muskingum County, Ohio**  
Principal Taxpayers  
General Business Tangible Personal Property Tax  
2008 (2)

Name of Taxpayer	2008	
	Assessed Value (1)	Percent of Tangible Personal Property Assessed Value
Longaberger Company	\$3,343,050	8.16%
AK Tube LLC	3,075,870	7.51%
Ohio Bell Telephone (2)	2,532,160	6.18%
Lear Operations Corporation	1,525,180	3.72%
Wal-Mart Stores East LP	1,356,420	3.31%
AutoZone Texas LP Company	1,265,480	3.09%
Worthington Foods	1,235,690	3.01%
Owens Illinois Incorporated	1,205,210	2.94%
Shelly & Sands, Incorporated	1,002,050	2.44%
Sidwell Materials, Incorporated	908,460	2.22%
<b>Total</b>	<b>\$17,449,570</b>	<b>42.58%</b>
<b>Total Assessed Valuation</b>	<b>\$40,980,620</b>	

(1) The amounts presented represent the assessed values upon which 2008 collections were based.

(2) Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and inter-exchange telephone companies, at 5 percent for 2010. No tangible personal property taxes were levied or collected in 2009 from general business taxpayers, (except telephone companies whose last year to pay tangible personal property tax was 2010).

Source: Muskingum County Auditor

**Muskingum County, Ohio**  
Principal Taxpayers  
Public Utilities Tangible Personal Property Tax  
2017 and 2008 (1)

Name of Taxpayer	2017	
	Assessed Value	Percent of Public Utility Assessed Value
Rockies Express Pipeline	\$98,030,720	36.94%
Ohio Power Company	73,518,900	27.70%
American Electric Power	34,685,890	13.07%
Appalachian Power Cpmpany	9,334,380	3.52%
Tennessee Gas Pipeline	7,759,420	2.92%
Columbia Gas of Ohio, Incorporated	7,521,880	2.83%
Texas Eastern Trans LP	7,341,080	2.77%
Guernsey Muskingum Electric Co-Op	6,981,730	2.63%
Total	<u>\$245,174,000</u>	<u>92.38%</u>
Total Assessed Valuation	<u>\$265,371,820</u>	

	2008	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Power Company	\$33,651,180	46.35%
Texas Eastern Trans Corporation	3,066,400	4.22%
Tennessee Gas Pipeline	1,570,930	2.16%
NGO Transmission, Incorporated	1,417,360	1.95%
Columbia Gas of Ohio, Incorporated	1,344,030	1.85%
Total	<u>\$41,049,900</u>	<u>56.53%</u>
Total Assessed Valuation	<u>\$72,610,030</u>	

(1) The amounts presented represent the assessed values upon which 2017 and 2008 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

	2017	2016	2015	2014	2013
<b><u>Real and Public Utility Property</u></b>					
Tax Levy (1)	\$12,592,074	\$12,448,297	\$13,728,603	\$14,895,685	\$16,359,709
Current Tax Collections (1)	11,971,319	13,728,369	13,560,610	14,910,257	15,387,739
Percent of Current Collections to Levy	95.07%	110.28%	98.78%	100.10%	94.06%
Delinquent Tax Collections (3)	525,256	535,878	667,522	913,782	731,600
Total Tax Collections	12,496,575	14,264,247	14,228,132	15,824,039	16,119,339
Ratio of Total Collections to Levy	99.24%	114.59%	103.64%	106.23%	98.53%
Outstanding Delinquent Taxes (2)	1,653,688	1,665,842	1,546,343	1,924,632	2,269,132
Ratio of Outstanding Delinquent Taxes to Tax Levy	13.13%	13.38%	11.26%	12.92%	13.87%
<b><u>General Business Tangible Personal Property</u></b>					
Tax Levy	\$0	\$0	\$0	\$0	\$0
Total Tax Collections	0	0	312	895	2,504
Ratio of Total Collections to Levy	n/a	n/a	n/a	n/a	n/a
Outstanding Delinquent Taxes	41,207	45,685	53,218	53,460	54,455
Ratio of Outstanding Delinquent Taxes to Tax Levy	n/a	n/a	n/a	n/a	n/a

- (1) Figures for Tax Levy and Total Tax Collections include state reimbursement amounts reported as Intergovernmental revenue.
- (2) The amounts include all prior year delinquencies and the current year delinquencies.
- (3) The County's current reporting system does not track delinquent tax collections by tax year. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. Penalties and interest are applied to the total outstanding delinquent balance. The presentation will be updated as new information becomes available.
- (4) Increase in delinquency percentage is due to the phase out of personal property.

Note: The general business tangible personal property tax including inventory was phased out beginning in 2006. The assessment percentage is 18.75 percent for 2006, 12.5 percent for 2007, 6.25 percent for 2008 and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and interexchange telephone companies. No tangible personal property taxes were levied or collected in 2009 from general business taxpayers (except telephone companies whose last year to pay tangible personal property tax was 2010).

Source: Muskingum County Auditor

2012	2011	2010	2009	2008
\$21,164,546	\$19,794,947	\$18,192,541	\$17,795,876	\$17,481,773
19,438,191	16,867,486	16,848,050	16,659,703	16,575,402
91.84%	85.21%	92.61%	93.62%	94.82%
1,015,376	1,489,227	735,605	626,328	783,007
20,453,567	18,356,713	17,583,655	17,286,031	17,358,409
96.64%	92.73%	96.65%	97.14%	99.29%
2,888,616	3,584,990	2,800,717	2,693,395	2,186,187
13.65%	18.11%	15.39%	15.13%	12.51%
\$0	\$0	\$20,624	\$41,248	\$567,273
2,263	3,822	73,183	59,466	609,612
n/a	n/a	354.84%	144.17%	107.46%
68,118	80,370	136,942	469,552	474,373
n/a	n/a	663.99%	1138.36% (4)	83.62%

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

Governmental Activities							
Year	General Obligation Bonds	Special Assessment OWDA	Special Assessment Bonds	OPWC Loan	Long-Term Contracts Payable	Bond Anticipation Notes	Capital Leases
2017	\$4,529,537	\$144,712	\$111,731	\$433,145	\$2,014,582	\$0	\$1,122,613
2016	5,815,245	148,647	125,683	448,614	2,776,037	0	247,089
2015	7,055,643	152,421	189,735	464,083	3,513,335	0	319,128
2014	8,290,627	156,041	253,787	338,939	4,227,243	0	350,234
2013	9,490,251	168,425	312,939	0	4,918,502	0	475,798
2012	10,463,165	189,575	375,740	0	5,587,831	0	609,653
2011	11,496,893	210,579	418,000	0	6,235,926	400,000	732,653
2010	12,276,128	231,467	459,048	0	8,246,127	467,000	888,747
2009	13,514,410	252,230	507,134	0	9,378,635	467,000	258,220
2008	12,050,810	225,449	555,220	0	10,459,447	844,000	327,508

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

(1) See S48 & S49 for personal income and population data

Business-Type Activities

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General Obligation Bonds	Bond Anticipation Notes	Revenue Bonds	OWDA Loan	OPWC Loan	Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$11,843,096	\$0	\$0	\$13,477,332	\$876,516	\$34,553,264	1.96%	\$401
13,044,047	0	0	13,399,017	833,197	36,837,576	2.09	428
14,008,879	0	0	13,699,289	144,317	39,546,830	2.24	459
15,124,183	0	0	13,654,230	0	42,395,284	2.41	493
16,189,387	0	0	11,929,999	0	43,485,301	2.47	505
17,006,598	0	0	11,225,303	0	45,457,865	2.58	528
17,830,907	0	5,329,400	11,139,921	0	53,794,279	3.05	625
18,081,416	750,000	5,394,300	10,384,703	0	57,178,936	3.25	664
18,862,008	750,000	5,456,800	8,397,424	0	57,843,861	3.90	684
17,413,024	5,635,000	5,517,100	5,082,065	0	58,109,623	3.92	687

**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
2017	86,074	\$5,030,347,914	\$16,372,633	0.33%	\$190.22
2016	86,074	4,897,108,600	18,859,292	0.39	219.11
2015	86,074	4,711,651,943	21,064,522	0.45	244.73
2014	86,074	4,635,911,657	23,414,810	0.55	272.03
2013	86,074	4,646,748,342	25,679,638	0.58	298.34
2012	86,074	4,764,411,372	27,469,763	0.64	319.14
2011	86,074	4,566,313,028	29,327,800	0.69	340.73
2010	86,074	4,409,977,943	30,357,544	0.76	352.69
2009	84,585	4,283,478,814	32,376,418	0.61	382.77
2008	84,585	4,839,069,206	29,463,834	0.65	348.33

(1) U.S. Census Bureau Fact Finder - 2000 and 2010 Federal Census

Source: Muskingum County Auditor

Note: Resources have been externally restricted for the repayment of debt service, but are available to pay either principal or interest. Thus, the amount restricted for debt service in the Statement of Net Position is not used in the above calculation which includes outstanding principal balances only.

**Muskingum County, Ohio**  
**Pledged Revenue Coverage**  
**Revenue Debt - Sewer**  
**Last Ten Years**

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Net Available Revenue:						
Gross Revenues (1)	\$4,420,758	\$4,199,510	\$4,332,272	\$4,344,193	\$3,840,748	\$4,281,100
Less: Operating Expenses (2)	<u>2,371,297</u>	<u>2,057,080</u>	<u>2,091,860</u>	<u>2,109,749</u>	<u>2,082,783</u>	<u>2,060,791</u>
Net Available Revenue	<u><u>2,049,461</u></u>	<u><u>2,142,430</u></u>	<u><u>2,240,412</u></u>	<u><u>2,234,444</u></u>	<u><u>1,757,965</u></u>	<u><u>2,220,309</u></u>
Debt Service OWDA Loans:						
Principal	241,691	262,413	223,318	238,513	252,410	279,634
Interest	204,598	214,696	231,424	238,084	245,863	253,232
OWDA Coverage	4.59	4.49	4.93	4.69	3.53	4.17
Debt Service - Revenue Bonds						
Bonds Principal	0	0	0	0	0	5,329,400
Bonds Interest	0	0	0	0	0	245,572
Revenue Bond Coverage	0.00	0.00	0.00	0.00	0.00	0.40
Total Debt Service:						
Principal	241,691	262,413	223,318	238,513	252,410	5,609,034
Interest	204,598	214,696	231,424	238,084	245,863	498,804
Total Coverage	4.59	4.49	4.93	4.69	3.53	0.36

(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>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
Net Available Revenue:				
Gross Revenues (1)	\$4,066,504	\$3,982,525	\$4,062,239	\$2,337,975
Less: Operating Expenses (2)	<u>2,705,414</u>	<u>1,801,755</u>	<u>3,604,433</u>	<u>2,550,142</u>
Net Available Revenue	<u><u>1,361,090</u></u>	<u><u>2,180,770</u></u>	<u><u>457,806</u></u>	<u><u>(212,167)</u></u>
Debt Service OWDA Loans:				
Principal	243,008	3,603,067	29,039	26,915
Interest	260,218	266,848	29,151	15,611
OWDA Coverage	2.70	0.56	7.87	(4.99)
Debt Service - Revenue Bonds				
Bonds Principal	64,900	62,500	60,300	13,400
Bonds Interest	243,393	246,224	259,052	24,575
Revenue Bond Coverage	4.41	7.06	1.43	(5.59)
Total Debt Service:				
Principal	307,908	3,665,567	89,339	40,315
Interest	503,611	513,072	288,203	40,186
Total Coverage	1.68	0.52	1.21	(2.64)

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

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

Source: Muskingum County Auditor

**Muskingum County, Ohio**  
**Pledged Revenue Coverage**  
**Revenue Debt - Water**  
**Last Ten Years**

Year	Gross Revenues (1)	Less: Operating Expenses (2)	Net Available Revenue	Water OWDA Debt Service		Coverage
				Principal	Interest	
2017	\$4,250,598	\$2,175,694	\$2,074,904	\$604,199	\$82,690	3.02
2016	4,222,976	2,312,290	1,910,686	312,890	106,717	4.55
2015	4,252,373	2,041,666	2,210,707	353,233	111,574	4.76
2014	4,201,154	2,700,762	1,500,392	453,891	75,063	2.84
2013	3,953,713	2,534,781	1,418,932	708,910	61,616	1.84
2012	3,950,709	2,545,955	1,404,754	564,224	60,626	2.25
2011	3,750,712	2,354,108	1,396,604	111,803	46,064	8.85
2010	3,569,378	2,171,726	1,397,652	170,292	69,641	5.83
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

- (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

	2017	2016	2015	2014
Total Assessed Property Value	<u>\$1,760,621,770</u>	<u>\$1,713,988,010</u>	<u>\$1,649,078,180</u>	<u>\$1,622,569,080</u>
Debt Limit (1)	<u>42,515,544</u>	<u>41,349,700</u>	<u>39,726,955</u>	<u>39,064,227</u>
Total Debt Outstanding:				
General Obligation Bonds Payable	\$15,708,000	\$18,117,500	\$20,746,520	\$23,065,190
Notes Payable	0	0	0	0
Revenue Bonds Payable	0	0	0	0
OWDA Loans Payable from Enterprise Fund Revenues	13,477,332	13,399,017	13,699,289	13,654,230
OPWC Loans Payable	1,309,661	1,281,811	608,400	338,939
Special Assessment Debt Payable	<u>252,712</u>	<u>269,947</u>	<u>337,121</u>	<u>404,141</u>
Total Gross Indebtedness	<u>30,747,705</u>	<u>33,068,275</u>	<u>35,391,330</u>	<u>37,462,500</u>
Exemptions:				
General Obligation Bonds Payable - Exempt	12,552,500	14,266,700	16,172,300	17,822,900
Notes Payable - Exempt	0	0	0	0
Revenue Bonds Payable	0	0	0	0
OWDA Loans Payable from Enterprise Fund Revenues	13,477,332	13,399,017	13,699,289	13,654,230
OPWC Loans Payable	1,309,661	1,281,811	608,400	338,939
Special Assessment Debt Payable	252,712	269,947	337,121	404,141
Amount Available in the Debt Service Fund for General Obligations	<u>516,230</u>	<u>581,124</u>	<u>236,148</u>	<u>252,528</u>
Total Exemptions	<u>28,108,435</u>	<u>29,798,599</u>	<u>31,053,258</u>	<u>32,472,738</u>
Total Net Debt Applicable to Debt Limit	<u>2,639,270</u>	<u>3,269,676</u>	<u>4,338,072</u>	<u>4,989,762</u>
Legal Debt Margin	<u>\$39,876,274</u>	<u>\$38,080,024</u>	<u>\$35,388,883</u>	<u>\$34,074,465</u>
Legal Debt Margin Within Debt Limit	93.79%	92.09%	89.08%	87.23%

(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

2013	2012	2011	2010	2009	2008
<u>\$1,626,361,920</u>	<u>\$1,667,543,980</u>	<u>\$1,598,209,560</u>	<u>\$1,534,159,340</u>	<u>\$1,491,878,060</u>	<u>\$1,505,163,370</u>
<u>39,159,048</u>	<u>40,188,600</u>	<u>38,455,239</u>	<u>36,853,984</u>	<u>35,796,952</u>	<u>36,129,084</u>
\$25,298,400	\$27,220,000	\$29,182,000	\$31,098,500	\$33,165,000	\$30,076,500
0	140,000	1,930,000	2,337,000	1,852,000	8,987,969
0	0	5,329,400	5,394,300	5,456,800	5,517,100
11,929,999	11,225,303	11,139,921	10,384,703	8,397,424	5,082,065
0	0	0	0	0	0
475,025	559,575	628,579	697,967	767,230	788,949
<u>37,703,424</u>	<u>39,144,878</u>	<u>48,209,900</u>	<u>49,912,470</u>	<u>49,638,454</u>	<u>50,452,583</u>
19,403,400	20,886,250	22,255,250	23,599,500	24,899,500	23,589,750
0	0	700,000	750,000	800,000	7,318,969
0	0	5,329,400	5,394,300	5,456,800	5,517,100
11,929,999	11,225,303	11,139,921	10,384,703	8,397,424	5,082,065
0	0	0	0	0	0
475,025	559,575	628,579	697,967	767,230	788,949
<u>277,063</u>	<u>305,918</u>	<u>326,286</u>	<u>436,829</u>	<u>503,226</u>	<u>456,761</u>
<u>32,085,487</u>	<u>32,977,046</u>	<u>40,379,436</u>	<u>41,263,299</u>	<u>40,824,180</u>	<u>42,753,594</u>
<u>5,617,937</u>	<u>6,167,832</u>	<u>7,830,464</u>	<u>8,649,171</u>	<u>8,814,274</u>	<u>7,698,989</u>
<u>\$33,541,111</u>	<u>\$34,020,768</u>	<u>\$30,624,775</u>	<u>\$28,204,813</u>	<u>\$26,982,678</u>	<u>\$28,430,095</u>
85.65%	84.65%	79.64%	76.53%	75.38%	78.69%

(continued)

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

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Unvoted Debt Limitation (1)	<u>\$17,606,218</u>	<u>\$17,139,880</u>	<u>\$16,490,782</u>	<u>\$16,225,691</u>
Total Debt Outstanding:				
General Obligation Bonds Payable	\$15,708,000	\$18,117,500	\$20,746,520	\$23,065,190
Notes Payable	0	0	0	0
Revenue Bonds Payable	0	0	0	0
OWDA Loans Payable from Enterprise Fund Revenues	13,477,332	13,399,017	13,699,289	13,654,230
OPWC Loans Payable	1,309,661	1,281,811	608,400	338,939
Special Assessment Debt Payable	<u>252,712</u>	<u>269,947</u>	<u>337,121</u>	<u>404,141</u>
Total Gross Indebtedness	<u>30,747,705</u>	<u>33,068,275</u>	<u>35,391,330</u>	<u>37,462,500</u>
Exemptions:				
General Obligation Bonds Payable - Exempt	12,552,500	14,266,700	16,172,300	17,822,900
Notes Payable - Exempt	0	0	0	0
Revenue Bonds Payable	0	0	0	0
OWDA Loans Payable from Enterprise Fund Revenues	13,477,332	13,399,017	13,699,289	13,654,230
OPWC Loans Payable	1,309,661	1,281,811	608,400	338,939
Bonds Payable from Special Assessments	252,712	269,947	337,121	404,141
Amount Available in the Debt Service Fund for General Obligations	<u>516,230</u>	<u>581,124</u>	<u>236,148</u>	<u>252,528</u>
Total Exemptions	<u>28,108,435</u>	<u>29,798,599</u>	<u>31,053,258</u>	<u>32,472,738</u>
Net Debt Within Unvoted Debt Limitation	<u>2,639,270</u>	<u>3,269,676</u>	<u>4,338,072</u>	<u>4,989,762</u>
Unvoted Legal Debt Margin	<u>\$14,966,948</u>	<u>\$13,870,204</u>	<u>\$12,152,710</u>	<u>\$11,235,929</u>
Unvoted Legal Debt Margin as a Percentage of Unvoted Debt Limitation	85.01%	80.92%	73.69%	69.25%

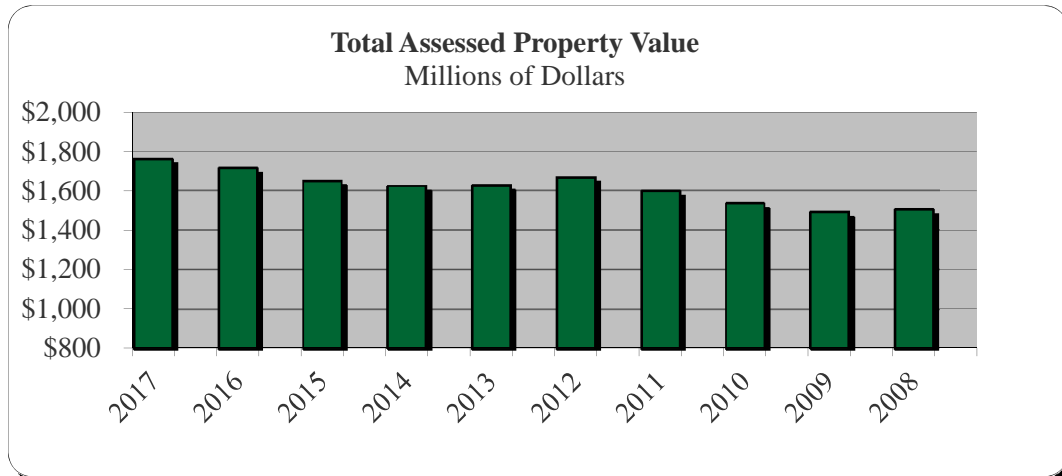
(1) Ohio Bond Law sets a limit of one percent of the tax valuation.

2013	2012	2011	2010	2009	2008
<u>\$16,263,619</u>	<u>\$16,675,440</u>	<u>\$15,982,096</u>	<u>\$15,341,593</u>	<u>\$14,918,781</u>	<u>\$15,051,634</u>
\$25,298,400	\$27,220,000	\$29,182,000	\$31,098,500	\$33,165,000	\$30,076,500
0	140,000	1,930,000	2,337,000	1,852,000	8,987,969
0	0	5,329,400	5,394,300	5,456,800	5,517,100
11,929,999	11,225,303	11,139,921	10,384,703	8,397,424	5,082,065
0	0	0	0	0	0
475,025	559,575	628,579	697,967	767,230	788,949
<u>37,703,424</u>	<u>39,144,878</u>	<u>48,209,900</u>	<u>49,912,470</u>	<u>49,638,454</u>	<u>50,452,583</u>
19,403,400	20,886,250	22,255,250	23,599,500	24,899,500	23,589,750
0	0	700,000	750,000	800,000	7,318,969
0	0	5,329,400	5,394,300	5,456,800	5,517,100
11,929,999	11,225,303	11,139,921	10,384,703	8,397,424	5,082,065
0	0	0	0	0	0
475,025	559,575	628,579	697,967	767,230	788,949
277,063	305,918	326,286	436,829	503,226	456,761
<u>32,085,487</u>	<u>32,977,046</u>	<u>40,379,436</u>	<u>41,263,299</u>	<u>40,824,180</u>	<u>42,753,594</u>
<u>5,617,937</u>	<u>6,167,832</u>	<u>7,830,464</u>	<u>8,649,171</u>	<u>8,814,274</u>	<u>7,698,989</u>
<u>\$10,645,682</u>	<u>\$10,507,608</u>	<u>\$8,151,632</u>	<u>\$6,692,422</u>	<u>\$6,104,507</u>	<u>\$7,352,645</u>
65.46%	63.01%	51.00%	43.62%	40.92%	48.85%

**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)
2017	86,074	\$1,761,848,706	\$20,469	\$37,748	39.5
2016	86,074	1,761,848,706	20,469	37,748	39.5
2015	86,074	1,761,848,706	20,469	37,748	39.5
2014	86,074	1,761,848,706	20,469	37,748	39.5
2013	86,074	1,761,848,706	20,469	37,748	39.5
2012	86,074	1,761,848,706	20,469	37,748	39.5
2011	86,074	1,761,848,706	20,469	37,748	39.5
2010	86,074	1,761,848,706	20,469	37,748	39.5
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

- (1) Source: U.S. Census Bureau Fact Finder - 2000 and 2010 Federal Census
- (2) Source: State Board of Education and individual school districts
- (3) Source: Bureau of Labor Statistics
- (4) Source: Muskingum County Auditor
- (5) Computation of per capita personal income multiplied by population



Educational Attainment: Bachelor's Degree or Higher (1)	School Enrollment (2)	Muskingum County Unemployment Rate (3)	Total Assessed Property Value (4)
13.8	15,724	5.5%	\$1,760,621,770
13.8	15,964	5.80	1,713,988,010
13.8	16,126	6.10	1,649,078,180
13.8	16,256	7.0	1,622,569,080
13.8	16,974	9.7	1,626,361,920
13.8	17,209	9.7	1,667,543,980
13.8	16,883	11.6	1,598,209,560
13.8	16,960	13.3	1,534,159,340
12.6	17,225	12.5	1,491,878,060
12.6	17,058	8.6	1,505,163,370

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**Muskingum County, Ohio**  
Principal Employers  
2017 and 2008

		2017	
Employer	Nature of Business	Employees	Percentage of Total County Employment
Genesis Health Care	Hospital - Health Services	3,000	7.99%
Zandex, Incorporated	Health Services	800	2.13%
Muskingum County	Government	821	2.19%
Dollar General Corporation	General Merchandise Warehouse and Distribution Center	729	1.94%
Time Warner (Now Spectrum)	Inbound Call Center	609	1.62%
Auto Zone, Incorporated	Auto Parts Warehouse and Distribution Center	577	1.54%
Shelly & Sands, Incorporated	Road Construction, Aggregate, and Asphalt	500	1.33%
Halliburton	Oil & Gas Industry	496	1.32%
Zanesville City School District	Education	472	1.26%
Muskingum University	Private University	450	1.20%
Total		<u>8,454</u>	<u>22.52%</u>
Total Employment within the County		<u>37,529</u>	

		2008	
Employer	Nature of Business	Employees	Percentage of Total County Employment
Genesis Health Care	Hospital - Health Services	3,039	8.43%
Longaberger, Incorporated	Hand-woven baskets and wood products	2,600	7.21%
Zandex, Incorporated	Health Services	1,050	2.91%
Muskingum County	Government	995	2.76%
Dollar General Corporation	General Merchandise Warehouse and Distribution Center	861	2.39%
Auto Zone, Incorporated	Auto Parts Warehouse and Distribution Center	576	1.60%
Muskingum University	Private University	381	1.06%
Owens-Brockway Glass Container	Glass Containers and Jars	353	0.98%
New Bakery of Ohio	Bun Manufacturer and Delivery	345	0.96%
City of Zanesville	Government	344	0.95%
Total		<u>10,544</u>	<u>29.25%</u>
Total Employment within the County		<u>36,048</u>	

Source: Zanesville - Muskingum County Port Authority and Individual Employers  
Source: Bureau of Labor Statistics



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

Program/Activity	2017	2016	2015	2014
<b>General Government - Legislative and Executive</b>				
Commissioners	11.00	10.00	11.00	11.00
Auditor	10.00	10.00	11.00	11.00
Treasurer	2.00	5.00	4.00	3.00
Treasurer - Dretac	3.00	1.00	2.00	2.00
Prosecuting Attorney	19.00	18.00	17.00	16.00
Prosecutor - Dretac	1.00	1.00	2.00	1.00
Records	3.00	2.00	2.00	2.00
Board of Elections	14.00	14.00	15.00	17.00
Recorder	4.00	5.00	5.00	5.00
Data Processing	0.00	0.00	0.00	0.00
Maintenance	20.00	19.00	19.00	20.00
Fleet Garage	2.00	2.00	2.00	2.00
Information Services	4.00	4.00	4.00	4.00
Title	5.00	5.00	6.00	5.00
G.I.S.	3.00	3.00	3.00	2.00
Real Estate	7.00	7.00	6.00	7.00
<b>General Government - Judicial</b>				
Common Pleas Court	10.00	9.00	9.00	8.00
Jury Commission - Common Pleas	2.00	2.00	2.00	2.00
County Court	9.00	9.00	9.00	9.00
Probate Court	6.00	5.00	7.00	6.00
Juvenile Court	62.00	60.00	61.00	67.00
Municipal Court	5.00	3.00	3.00	4.00
Clerk of Courts	11.00	12.00	11.00	11.00
Domestic Relations Court	10.00	9.00	10.00	11.00
Special Projects - County Court	0.00	0.00	0.00	1.00
Law Library	1.00	1.00	1.00	1.00
<b>Public Safety</b>				
Sheriff	103.00	101.00	102.00	101.00
Disaster Services	3.00	3.00	3.00	3.00
Coroner	16.00	19.00	16.00	6.00
Community Corrections	5.00	6.00	6.00	6.00
House Arrest - County Court	3.00	3.00	3.00	3.00
Youth Services - Juvenile Court	3.00	4.00	3.00	0.00
D.A.R.E. - Sheriff	0.00	0.00	0.00	0.00
Sheriff Levy Fund	6.00	6.00	6.00	6.00
Sheriff Co. Agency	5.00	5.00	4.00	3.00
9-1-1 Sheriff	2.00	2.00	2.00	2.00
Victim Witness - Prosecutor	2.00	2.00	2.00	1.00
Building Department	6.00	7.00	7.00	8.00
<b>Public Works</b>				
Engineer	49.00	48.00	48.00	48.00
Recycling	3.00	3.00	4.00	3.00
CDBG/CHIP Grants	1.00	1.00	1.00	1.00
Neighborhood Stabilizer Program	0.00	0.00	0.00	0.00

Method: Using 1.0 for each full-time employee and 0.50 for each part-time and seasonal employee at year end.

Source: Muskingum County Auditor

2013	2012	2011	2010	2009	2008
11.00	13.00	14.00	13.00	15.00	18.00
11.00	12.00	10.00	11.00	11.00	12.00
3.00	3.00	3.00	3.00	3.00	3.00
2.00	3.00	2.00	2.00	2.00	2.00
17.00	20.00	19.00	19.00	19.00	18.00
3.00	1.00	1.00	1.00	0.00	0.00
2.00	2.00	2.00	2.00	2.00	1.00
18.00	19.00	18.00	18.00	19.00	24.00
6.00	4.00	6.00	6.00	6.00	6.00
0.00	0.00	1.00	1.00	1.00	0.00
20.00	19.00	18.00	22.00	22.00	23.00
2.00	2.00	2.00	3.00	3.00	3.00
4.00	4.00	4.00	4.00	4.00	4.00
5.00	5.00	5.00	5.00	5.00	5.00
2.00	3.00	3.00	3.00	3.00	3.00
7.00	8.00	7.00	6.00	7.00	7.00
8.00	9.00	9.00	10.00	11.00	9.00
2.00	2.00	2.00	1.00	1.00	1.00
9.00	9.00	9.00	9.00	9.00	9.00
6.00	6.00	6.00	6.00	6.00	6.00
63.00	62.00	63.00	63.00	66.00	68.00
4.00	4.00	4.00	4.00	4.00	4.00
10.00	11.00	12.00	12.00	12.00	12.00
11.00	11.00	11.00	11.00	11.00	11.00
0.00	0.00	0.00	0.00	0.00	0.00
1.00	1.00	1.00	1.00	0.00	0.00
100.00	99.00	98.00	108.00	108.00	110.00
3.00	3.00	3.00	3.00	3.00	3.00
5.00	3.00	3.00	2.00	3.00	4.00
6.00	6.00	5.00	5.00	5.00	5.00
3.00	3.00	3.00	3.00	3.00	3.00
0.00	0.00	0.00	4.00	6.00	5.00
0.00	0.00	0.00	0.00	0.00	1.00
7.00	7.00	7.00	7.00	6.00	8.00
4.00	3.00	5.00	4.00	5.00	4.00
2.00	2.00	2.00	2.00	2.00	0.00
1.00	1.00	1.00	1.00	1.00	1.00
6.00	6.00	5.00	7.00	7.00	10.00
51.00	54.00	55.00	60.00	60.00	60.00
4.00	4.00	3.00	4.00	3.00	3.00
1.00	1.00	1.00	2.00	0.00	1.00
0.00	0.00	0.00	0.00	1.00	0.00

(continued)

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

Program/Activity	2017	2016	2015	2014
<b>Health</b>				
Dog and Kennel	4.00	4.00	4.00	3.00
T.B. Clinic	11.00	11.00	11.00	18.00
<b>Human Services</b>				
Developmental Disabilities	108.00	101.00	107.00	114.00
Public Assistance	84.00	82.00	84.00	81.00
Children Services	85.00	83.00	83.00	81.00
Child Support Enforcement Agency	39.00	38.00	38.00	38.00
Veteran Services	10.00	10.00	10.00	9.00
County Home	0.00	0.00	0.00	0.00
Center for Seniors	22.00	22.00	22.00	17.00
Special Ed - Starlight	0.00	12.00	11.00	10.00
Early Childhood - Starlight	0.00	3.00	3.00	3.00
<b>Enterprise Funds</b>				
Sewer	11.00	10.00	8.00	8.00
Water	16.00	16.00	15.00	15.00
Totals:	<u>821.00</u>	<u>818.00</u>	<u>825.00</u>	<u>816.00</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>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
4.00	4.00	3.00	4.00	3.00	4.00
16.00	19.00	29.00	24.00	9.00	9.00
133.00	127.00	110.00	113.00	120.00	117.00
78.00	85.00	88.00	96.00	104.00	109.00
76.00	77.00	79.00	71.00	74.00	76.00
36.00	38.00	40.00	42.00	45.00	49.00
9.00	9.00	9.00	9.00	8.00	9.00
0.00	1.00	102.00	102.00	103.00	94.00
25.00	25.00	23.00	25.00	29.00	29.00
3.00	0.00	3.00	8.00	4.00	8.00
0.00	0.00	10.00	3.00	0.00	0.00
7.00	9.00	12.00	14.00	12.00	11.00
<u>15.00</u>	<u>14.00</u>	<u>13.00</u>	<u>12.00</u>	<u>14.00</u>	<u>13.00</u>
<u>822.00</u>	<u>833.00</u>	<u>944.00</u>	<u>971.00</u>	<u>980.00</u>	<u>995.00</u>

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

	2017	2016	2015	2014	2013
<b>General Government - Legislative and Executive</b>					
Commissioners					
Number of Resolutions Passed	1,460	1,434	1,437	1,445	1,411
Number of Meetings	95	96	95	93	94
Auditor					
Number of Budgetary Checks Issued	26,257	25,951	27,008	26,373	25,770
Number of Personal Property Returns	0	0	0	0	0
Number of Exempt Conveyances	1,247	1,459	1,338	1,342	1,471
Number of Non-Exempt Conveyances	1,932	1,729	1,759	1,569	1,549
Number of Real Estate Transfers	3,180	3,188	3,097	2,911	3,020
Number of Parcels Billed	60,735	64,102	65,272	69,740	63,001
Prosecutor					
Number of Criminal Cases	1,609	1,548	977	850	430
Board of Elections					
Registered Voters	54,277	53,923	51,784	53,357	52,803
Registered Voters Last General Election	54,277	53,923	51,784	53,357	52,803
Percentage of Registered Voters that Voted	32.29%	69.93%	44.71%	39.85%	25.74%
Recorder					
Number of Deeds Recorded	4,208	4,015	3,953	3,816	3,837
Number of Mortgages Recorded	3,202	3,080	3,248	3,059	3,644
Number of Military Discharges Recorded	61	7	11	8	10
Number of Documents Recorded	12,223	11,847	12,309	11,381	13,149
Building Department					
Number of Plan Approvals Issued	798	732	659	665	608
Approximate Cost of Construction	\$74,603,595	\$161,080,821	\$130,806,359	\$77,188,643	\$71,435,839
<b>General Government - Judicial</b>					
Probate Court					
Number of Marriage Licenses Issued	530	551	589	603	536
Number of Civil Cases Filed	11	10	10	15	16
Number of Estates Filed	421	428	417	428	420
Number of Guardianships Filed	44	43	35	41	44
Juvenile Court					
Number of Delinquent Cases	352	584	702	593	580
Number of Unruly Cases	369	285	212	237	209
Number of Traffic Cases	430	411	489	428	394
Number of Abuse, Dependency, or Neglect Cases	257	189	198	272	266
Number of Custody Cases	22	41	61	2	2
Number of Adult Cases Only	263	223	114	30	10
Number of Other (Court Contempt, etc.) Cases	203	261	307	426	428

Source: Muskingum County Departments  
 n/a - Information unavailable

2012	2011	2010	2009	2008
1,535	1,654	1,670	1,846	1,784
96	97	98	95	94
27,885	28,962	30,760	32,938	35,688
0	8	61	70	799
1,334	1,069	1,116	1,478	1,287
1,548	1,403	1,450	1,737	1,634
2,882	2,472	2,566	2,708	2,921
65,986	71,921	74,601	71,427	66,593
277	287	281	283	326
53,507	52,088	54,477	53,357	54,458
53,963	52,386	54,477	53,231	54,458
69.70%	48.31%	48.88%	47.14%	72.80%
3,817	3,538	3,423	3,507	3,769
3,580	3,025	3,528	3,925	4,058
16	12	25	16	10
13,645	11,892	12,615	13,797	13,883
646	615	644	762	715
\$72,583,620	\$92,739,048	\$49,060,316	\$63,528,634	\$97,166,611
629	611	557	595	595
12	14	9	12	7
472	435	402	419	397
46	70	62	72	74
690	797	827	771	849
140	141	99	123	174
449	467	449	482	531
184	203	149	134	125
1	1	29	24	16
6	1	1	1	1
249	257	426	396	388

(continued)

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

	2017	2016	2015	2014	2013
<b>General Government - Judicial</b>					
Municipal Court					
Number of Civil Cases and Small Cases Filed	1,013	904	767	910	954
Number of Criminal Cases Filed	1,816	1,861	1,982	2,095	1,914
Domestic Relations Court					
Number of Divorces/ Dissolution Cases Filed	422	417	416	461	417
Clerk of Courts					
Number of Civil Cases Filed	429	428	547	578	598
Number of Criminal Cases Filed	500	428	388	376	274
Number of Domestic Relation Cases Filed	1,034	1,054	1,101	1,112	1,113
Number of Appeal Cases Filed	104	67	65	53	56
Law Library					
Number of Volumes in Collection	10,631	10,601	10,580	10,554	10,543
Number of Computer Users Served	117	117	117	117	117
<b>Public Safety</b>					
Sheriff					
Average Daily Jail Census	198	193	192	181	168
Number of Prisoners Booked	2,647	2,586	2,459	2,367	2,104
Number of Prisoners Released	2,641	2,583	2,451	2,331	1,964
Number of Citations Issued	1,969	2,301	2,232	2,053	1,872
Number of Court Security Hours	2,080	2,080	2,080	2,080	2,080
Coroner					
Number of Autopsies Performed	29	19	39	28	37
Probation					
Number of House Arrest/GPS Individuals	25	28	24	24	26
Number of SCRAM Alcohol Monitoring Persons	83	91	55	66	61
<b>Public Works</b>					
Engineer					
Miles of Roads Resurfaced	15	11	14	16	21
Number of Bridges Replaced/ Improved	8	5	6	11	1
Number of Culverts Built/ Replaced/ Improved	151	134	130	50	85
Community Development					
Rehabilitation Assistance	292,405	331,125	82,243	55,922	125,252
Home Repair Assistance	104,552	40,725	191,391	7,437	99,743
Acquisition and Rehab Assistance	0	0	0	0	0
Homeless Prevention Assistance	0	0	0	13,517	14,618
<b>Human Services</b>					
Developmental Disabilities					
Number of Students Enrolled in Early Intervention	73	67	63	128	73
Number of Students Enrolled in Preschool	24	20	31	32	34
Number of Students Enrolled in School Age	45	45	47	46	36
Number Served by Workshop( privatized in 2017 )	N/A	99	148	161	128
Public Assistance					
Average Client Count - Food Stamps	17,833	18,864	19,976	21,013	21,400
Medicaid Caseload	27,660	28,703	29,498	28,302	24,267
Average Client Count - Day Care	404	403	398	422	456
Child Support Enforcement Agency					
Open Child Support Cases	10,985	10,540	10,470	9,987	9,640
Percentage of Child Support Collected	71.60%	71.07%	72.01%	70.57%	70.28%

Source: Muskingum County Departments

2012	2011	2010	2009	2008
1,182	1,133	1,447	1,479	1,753
2,000	1,053	2,398	1,723	1,701
442	576	411	424	469
691	715	876	879	1,033
273	206	295	275	356
1,020	1,120	1,098	1,171	1,295
60	67	59	57	71
10,493	10,554	10,433	10,380	10,686
117	105	114	110	108
161	172	156	164	178
2,346	2,136	2,160	2,303	2,462
2,232	2,161	2,134	2,320	2,486
1,934	2,743	1,290	1,007	1,033
2,080	2,080	2,080	2,080	2,080
40	27	36	42	57
23	25	21	9	15
n/a	n/a	n/a	n/a	n/a
22	14	28	23	23
7	3	1	2	7
107	119	117	113	164
191,253	42,130	0	80,813	144,287
2,424	125,000	1,609	2,788	72,196
0	0	158,290	8,973	96,792
0	41,663	0	1,911	6,089
86	117	94	113	143
35	58	39	60	88
41	43	37	38	40
136	174	135	119	238
20,360	21,000	19,917	17,984	14,209
20,761	23,033	21,312	19,404	18,924
476	704	550	688	475
10,011	9,997	9,258	9,802	10,081
70.11%	70.41%	69.21%	68.30%	69.00%

(continued)



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

	2017	2016	2015	2014	2013
<b>Human Services</b>					
Veterans Services					
Number of Clients Served	802	968	904	851	1,089
Amount of Benefits Paid	\$246,290	\$277,063	\$229,464	\$245,129	\$202,658
Number of Clients Transported	379	415	544	707	580
County Home (closed 2012)					
Number of Residents	0	0	0	0	0
Number of Registered Nurses	0	0	0	0	0
Number of Aides	0	0	0	0	0
Avondale Youth Center					
Number of Kids Housed	59	55	56	63	59
<b>Health</b>					
Dog and Kennel					
Number of Dog Tags Issued	16,319	13,510	12,192	13,356	11,138
Number of Kennel Tags Issued	60	40	55	250	791
Number of Dogs Confiscated	505	542	393	565	584
T.B. Clinic					
Number of Individuals Treated for TB	0	1	0	0	5
<b>Enterprise Funds</b>					
Sewer					
Average Daily Sewage Treated (millions gallons per day)	1.510	1.420	1.570	1.810	1.940
Customer Accounts	4,886	4,817	4,798	4,798	4,809
Water					
Average Daily Water Treated (millions gallons per day)	1.531	1,373	1,375	0.847	1.541
Customer Accounts	8,268	8,382	8,269	8,174	8,100

Source: Muskingum County Departments

2012	2011	2010	2009	2008
1,106	1,103	1,105	1,195	1,214
\$193,438	\$205,535	\$181,613	\$207,386	\$204,002
663	567	713	708	719
0	77	76	73	68
0	7	7	6	3
0	38	40	36	37
62	65	51	53	67
11,717	10,597	11,397	10,650	12,256
562	805	156	762	1,041
574	801	729	895	1,135
8	11	12	8	0
1,890	1,848	1,454	1,835	1,509
4,809	4,607	4,598	6,303	4,367
1,540	1,558	1,124	0,982	1,387
8,037	8,000	7,724	7,575	7,448

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

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
<b><u>General Government - Legislative and Executive</u></b>					
Commissioners					
Courthouse - (square feet)	7,782	7,782	7,782	7,782	7,782
Commissioners Pinkering Road - (square feet)	0	0	50,500	50,500	50,500
Underwood Building - (square feet)	10,924	10,924	10,924	10,924	10,924
Auditor					
Courthouse - (square feet)	10,068	10,068	10,068	10,068	10,068
Recorder					
Courthouse - (square feet)	3,215	3,215	3,215	3,215	3,215
Treasurer					
Courthouse - (square feet)	3,352	3,352	3,352	3,352	3,352
Maintenance					
Courthouse - (square feet)	5,986	5,986	5,986	5,986	5,986
Fleet Garage - (square feet)	2,600	2,600	2,600	2,600	2,600
Prosecutor					
Law Administration Building - (square feet)	13,450	13,450	13,450	13,450	13,450
Building Department					
Records and Courts Facility - (square feet)	4,152	4,152	4,152	4,152	4,152
Information Services					
Records and Courts Facility - (square feet)	464	464	464	464	464
Records Commission					
Records and Courts Facility - (square feet)	11,338	11,338	11,338	11,338	11,338
Title Office					
Records and Courts Facility - (square feet)	4,008	4,008	4,008	4,008	4,008
Board of Elections					
County Agencies Building - (square feet)	0	3,880	3,880	3,880	3,880
Elections Building - 627 Market Street	21,433	0	0	0	0
<b><u>General Government - Judicial</u></b>					
Clerk of Courts					
Courthouse - (square feet)	5,509	5,509	5,509	5,509	5,509
Common Pleas Court					
Courthouse - (square feet)	17,160	17,160	17,160	17,160	17,160
Probate Court					
Courthouse - (square feet)	4,523	4,523	4,523	4,523	4,523
County Court					
Law Administration Building (square feet)	6,735	6,735	6,735	6,735	6,735
Domestic Relations Court					
Records and Courts Facility - (square feet)	15,747	15,747	15,747	15,747	15,747
Municipal Court					
Records and Courts Facility - (square feet)	5,726	5,726	5,726	5,726	5,726
Juvenile Court					
Juvenile Detention Center - (square feet)	16,441	16,441	16,441	16,441	16,441

Source: Muskingum County Departments

<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
7,782	8,479	8,479	8,479	8,479
50,500	50,500	50,500	50,500	50,500
10,924	10,924	10,924	10,924	10,924
10,068	11,374	11,374	11,374	11,374
3,215	3,314	3,314	3,314	3,314
3,352	3,066	3,066	3,066	3,066
5,986	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
4,152	6,112	6,112	6,112	6,112
464	1,753	1,753	1,753	1,753
11,338	8,634	8,634	8,634	8,634
4,008	4,585	4,585	4,585	4,585
3,880	3,880	3,880	3,880	3,880
0	0	0	0	0
5,509	5,903	5,903	5,903	5,903
17,160	11,158	11,158	11,158	11,158
4,523	3,904	3,904	3,904	3,904
6,735	6,735	6,735	6,735	6,735
15,747	15,747	14,927	14,927	14,927
5,726	5,726	5,430	5,430	5,430
16,441	16,441	16,164	16,164	16,164

(continued)

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

	2017	2016	2015	2014	2013
<b><u>Public Safety</u></b>					
Sheriff					
Courthouse - (square feet)	133	133	133	133	133
Jail - (square feet)	44,601	44,601	44,601	44,601	44,601
Records and Courts Facility - (square feet)	129	129	129	129	129
County Agencies Building - (square feet)	1,704	1,704	1,704	1,704	1,704
Child Support Enforcement Agency - (square feet)	15,896	15,896	15,896	15,896	15,896
Juvenile Detention Center - (square feet)	35,209	35,209	35,209	35,930	35,930
Work Release Facility - (square feet)	10,800	10,800	10,800	10,800	10,800
Garages - (square feet)	9,584	9,584	9,584	9,584	9,584
Disaster Services					
Administrative Office - (square feet)	2,440	2,440	2,440	2,440	2,440
<b><u>Public Works</u></b>					
Litter					
Pole Barns and Warehouse (square feet)	14,650	14,650	14,650	14,650	14,650
Engineer					
Courthouse - (square feet)	1,124	1,124	1,124	1,124	1,124
Highway Department - (square feet)	4,180	4,180	4,180	4,180	4,180
Outposts - (square feet)	5,870	5,870	5,870	5,870	5,870
Administrative Office - (square feet)	2,800	2,800	2,800	2,800	2,800
Highway Garages - (square feet)	20,894	20,894	20,894	20,894	20,894
Bridge Department Garage - (square feet)	3,840	3,840	3,840	3,840	3,840
County Road Miles	529	529	527	527	528
Township Road Miles	711	709	709	708	708
State Route Miles	271	271	271	271	271
<b><u>Human Services</u></b>					
Developmental Disabilities					
Starlight Industries - (square feet)	12,000	12,000	12,000	12,000	12,000
Starlight Industries Workshop - (square feet)	15,960	15,960	15,960	15,960	15,960
Starlight School - (square feet)	31,450	31,450	31,450	31,450	31,450
Starlight Administration Offices - (square feet)	9,444	9,444	9,444	9,444	9,444
Starlight Bus Garage - (square feet)	5,400	5,400	5,400	5,400	5,400
Children Services					
County Agencies Building - (square feet)	18,301	18,301	18,301	18,301	18,301
Avondale Youth Center - (square feet)	29,928	29,928	29,928	29,928	29,928
Child Support Enforcement Agency					
CSEA Administrative Offices - (square feet)	15,896	15,896	15,896	15,896	15,896
Senior Citizens					
Senior Center	22,844	22,844	22,844	0	0
Youth Services					
Juvenile Detention Center - (square feet)	1,997	1,997	1,997	1,997	1,997
Public Assistance					
Job and Family Services Administrative Offices - (square feet)	22,566	22,566	22,556	22,566	22,566
Welfare Administrative Offices - (square feet)	4,720	4,720	4,720	4,720	4,720
<b><u>Health</u></b>					
Dog and Kennel					
Dog Pound - (square feet)	2,670	2,670	2,670	2,670	2,670
<b><u>Enterprise Funds</u></b>					
Sewer Department					
Sanitary Engineer Office - (square feet)	6,624	6,624	6,624	6,624	6,624
Sewer Storage Buildings	6,400	6,400	6,400	2,400	2,400
Sewer Lines Laid - (in feet)	3,850	10,540	10,550	5,100	2,000
Water Department					
Water Department Office - (square feet)	2,240	2,240	2,240	2,240	2,240
Water Lines Laid - (in feet)	44,293	13,300	8,600	54,330	25,000

Source: Muskingum County Departments

2012	2011	2010	2009	2008
133	262	371	371	371
44,601	44,601	44,601	44,601	44,601
129	804	804	804	804
1,704	1,704	1,704	1,704	1,704
15,896	588	588	588	588
35,930	35,930	34,529	34,529	34,529
10,800	10,800	10,800	10,800	10,800
11,984	11,984	5,978	5,978	5,978
2,440	2,440	2,440	2,440	2,440
14,650	14,650	0	0	0
1,124	1,124	1,127	1,127	1,127
4,180	4,180	4,180	4,180	4,180
5,870	5,870	1,250	1,250	1,250
2,800	2,800	2,800	2,800	2,800
20,894	20,894	19,294	19,294	19,294
3,840	3,840	3,840	3,840	3,840
527	530	530	530	530
707	704	702	702	701
271	271	271	271	266
12,000	12,000	12,000	12,000	12,000
15,960	15,960	15,960	15,960	15,960
31,450	31,450	31,450	31,450	31,450
9,444	9,444	9,444	9,444	9,444
5,400	5,400	5,400	5,400	5,400
18,301	18,301	18,301	18,301	18,301
29,928	29,928	29,928	29,928	29,928
15,896	31,204	31,204	31,204	31,204
0	0	0	0	0
1,997	1,997	3,675	3,675	3,675
22,566	22,566	10,858	10,858	10,858
4,720	4,720	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
0	0	0	0	0
0	19,958	35,789	24,607	5,547
2,240	2,240	2,240	2,240	2,240
49,852	13,755	17,960	13,350	54,163

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





# Dave Yost • Auditor of State

**MUSKINGUM COUNTY**

**CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
SEPTEMBER, 25 2018**