



OHIO AUDITOR OF STATE
KEITH FABER



MUSKINGUM COUNTY
DECEMBER 31, 2021

TABLE OF CONTENTS

TITLE	PAGE
Prepared by Management:	
Schedule of Expenditures of Federal Awards	1
Notes to the Schedule of Expenditures of Federal Awards	3
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	5
Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Federal Program and on Internal Control Over Compliance and on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	7
Schedule of Findings.....	11
Prepared by Management:	
Summary Schedule of Prior Audit Findings	13
Corrective Action Plan	15
Attachment: Annual Comprehensive Financial Report	

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MUSKINGUM COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Pass Through Entity Identifying Number	Federal AL Number	Provided Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
<i>Passed through Ohio Department of Jobs and Family Services</i>				
SNAP Cluster				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	G-2021-11-5972	10.561	\$0	\$919,554
Total SNAP Cluster			0	919,554
<i>Passed Through Ohio Department of Education</i>				
Child Nutrition Cluster:				
School Breakfast Program	N/A	10.553	0	32,275
National School Lunch Program				
Cash Assistance	N/A	10.555	0	62,058
Non-Cash Assistance (Food Distribution)			0	7,642
Total National School Lunch Program			0	69,700
Child Nutrition School Meals Equipment	N/A	10.579	0	15,677
Total Child Nutrition Cluster			0	117,652
Child and Adult Care Food Program Emergency Costs	N/A	10.558	0	2,178
COVID-19 Child and Adult Care Food Program Emergency Costs			0	258
Total Child and Adult Care Food Program Emergency Costs			0	2,436
COVID-19 Pandemic EBT Administrative Costs	N/A	10.649	0	614
Total U.S. Department of Agriculture			0	1,040,256
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Passed Through Ohio Department of Development</i>				
Community Development Block Grants-State's Program				
	B-F-20-1CC-1	14.228	0	60,014
	B-C-20-1CC-1		0	37,423
	B-C-18-1CC-1		0	133,956
	B-F-18-1CC-1		0	168,674
Total Community Development Block Grant-State's Program			0	400,067
Home Investment Partnerships Program				
	B-C-20-1CC-2	14.239	0	31,109
	B-C-18-1CC-2		0	245,065
Total Home Investment Partnerships Program			0	276,174
Total U.S. Department of Housing and Urban Development			0	676,241
U.S. DEPARTMENT OF JUSTICE				
<i>Direct From Federal Government</i>				
Bulletproof Vest Partnership Program				
	2019	16.607	0	1,001
	2020		0	3,438
Total Bulletproof Vest Partnership Program			0	4,439
<i>Passed through Ohio Department of Public Safety</i>				
COVID-19 Coronavirus Emergency Supplemental Funding				
	2020-CE-LEF-2332	16.034	0	103,415
<i>Passed through Ohio Attorney General</i>				
Crime Victim Assistance				
	2022-VOCA-134714179	16.575	0	6,219
	2021-VOCA-133977953		0	21,122
Total Crime Victim Assistance			0	27,341
Total U.S. Department of Justice			0	135,195
U.S. DEPARTMENT OF LABOR				
<i>Passed Through Workforce Investment Act Area 7</i>				
WIOA Cluster:				
WIA/WIOA Adult Program	N/A	17.258	0	425,632
WIA/WIOA Youth Activities	N/A	17.259	0	53,989
WIA/WIOA Dislocated Workers	N/A	17.278	0	354,045
Total WIOA Cluster			0	833,666
WIA National Emergency Grants	N/A	17.277	0	93,202
Employment Service/Wagner-Peyser Funded Activities	N/A	17.207	0	14,608
Total U.S. Department of Labor			0	941,476
U.S. DEPARTMENT OF TRANSPORTATION				
<i>Passed Through Ohio Department of Transportation</i>				
Highway Planning and Construction Cluster				
Highway Planning and Construction	PID 97346	20.205	0	4,344
	PID 104046		0	19,199
	PID 113516		0	37,872
Total Highway Planning and Construction Cluster			0	61,415
Total U.S. Department of Transportation			0	61,415

MUSKINGUM COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021
(Continued)

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Pass Through Entity Identifying Number	Federal AL Number	Provided Through to Subrecipients	Total Federal Expenditures
U.S. TREASURY				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	N/A	21.027	0	4,747,512
<i>Passed Through Ohio Department of Education</i>				
COVID-19 Coronavirus Relief Fund - Broadband Connectivity	N/A	21.019	0	1,164
Total U.S. Treasury			0	4,748,676
ELECTION ASSISTANCE COMMISSION				
<i>Passed Through Ohio Secretary of State</i>				
Help America Vote Security Grants - Security & Accessibility	N/A	90.404	0	3,087
Total Election Assistance Commission			0	3,087
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed Through Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant	N/A	93.667	0	54,877
<i>Passed through Ohio Department of Jobs and Family Services</i>				
Social Services Block Grant	G-2021-11-5972	93.667	0	926,907
Total Social Services Block Grant			0	981,784
Medicaid Cluster				
<i>Passed Through Ohio Department of Developmental Disabilities</i>				
Medical Assistance Program	MAC	93.778	0	231,619
<i>Passed through Ohio Department of Jobs and Family Services</i>				
Medical Assistance Program	G-2021-11-5972		0	1,966,945
Medical Assistance Program	G-2021-11-5973		0	14,055
Total Medicaid Cluster			0	2,212,619
<i>Passed through Ohio Department of Mental Health and Addiction Services</i>				
COVID-19 Mental Health Block Grant COVID Relief Funding	MHBGCOVID	93.958	0	3,638
<i>Passed through Ohio Department of Jobs and Family Services</i>				
Temporary Assistance for Needy Families	G-2021-11-5972	93.558	261,526	1,665,696
Child Support Enforcement	G-2021-11-5972	93.563	0	1,642,734
Child Care and Development Fund (CCDF) Cluster				
Child Care and Development Block Grant	G-2021-11-5972	93.575	0	221,282
Total Child Care and Development Fund (CCDF) Cluster			0	221,282
Stephanie Tubbs Jones Child Welfare Services Program	G-2021-11-5973	93.645	0	68,944
Foster Care - Title IV-E	G-2021-11-5973	93.658	0	344,564
Promoting Safe and Stable Families	G-2021-11-5973	93.556	0	52,821
Adoption Assistance	G-2021-11-5973	93.659	0	642,688
Chafee Foster Care Independence Program	G-2021-11-5972	93.674	0	19,196
Children's Health Insurance Program	G-2021-11-5972	93.767	0	88,140
Total U.S. Department of Health and Human Services			261,526	7,944,106
U.S. DEPARTMENT OF HOMELAND SECURITY				
<i>Passed Through Ohio Emergency Management Agency</i>				
Emergency Management Performance Grants				
	EMC-2020-EP-00014	97.042	0	6,478
	EMC-2020-EP-00004		0	66,022
	EMC-2020-EP-00002		0	22,943
Total Emergency Management Performance Grants			0	95,443
Homeland Security Grant Program				
	EMW-2018-SS-00038-S01	97.067	0	205
	EMW-2019-SS-00024-S01		0	16,631
	EMW 2018-SS-00038-S01		0	29,500
	EMW 2019-SS-00024-S01		0	26,840
	EMW-2020-SS-00037-S01		0	2,742
Total Homeland Security Grant Program			0	75,918
Total U.S. Department of Homeland Security			0	171,361
Total Expenditures of Federal Awards			\$261,526	\$15,721,813

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

MUSKINGUM COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Muskingum County (the County) under programs of the federal government for the year ended December 31, 2021. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

NOTE C – INDIRECT COST RATE

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

NOTE D - SUBRECIPIENTS

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

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

NOTE E - CHILD NUTRITION CLUSTER

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

NOTE F – FOOD DONATION PROGRAM

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

NOTE G - MATCHING REQUIREMENTS

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

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OHIO AUDITOR OF STATE KEITH FABER



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

Muskingum County
401 Main Street
Zanesville, Ohio 43701

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Muskingum County, Ohio (the County), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 17, 2022, wherein we noted the financial impact of COVID-19 and the continuing emergency measures, which may impact subsequent periods of the County.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying Schedule of Findings as item 2021-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which is described in the accompanying Schedule of Findings as item 2021-001.

County's Response to the Finding

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the finding identified in our audit and described in the accompanying Corrective Action Plan. The County's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

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



Keith Faber
Auditor of State
Columbus, Ohio

August 17, 2022

OHIO AUDITOR OF STATE KEITH FABER



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

Muskingum County
401 Main Street
Zanesville, Ohio 43701

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Muskingum County's (the County) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of Muskingum County's major federal programs for the year ended December 31, 2021. Muskingum County's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying Schedule of Findings.

In our opinion, Muskingum County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the discretely-presented component unit, each major fund and the aggregate remaining fund information of Muskingum County (the County) as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's financial statements. We issued our unmodified report thereon dated August 17, 2022, wherein we noted the financial impact of COVID-19 and the continuing emergency measures, which may impact subsequent periods of the County. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. We have not performed any procedures on the audited financial statements subsequent to August 17, 2022. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The Schedule is the responsibility of management and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this Schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this Schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Keith Faber
Auditor of State
Columbus, Ohio

September 15, 2022

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MUSKINGUM COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2021

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	Yes
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	Yes
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list): <ul style="list-style-type: none"> • AL #10.561, Supplemental Nutrition Assistance Program (SNAP) Cluster • AL #17.258 / 17.259 / 17.278, WIOA Cluster • AL #21.027, Coronavirus State and Local Fiscal Recovery Funds • AL #93.659, Adoption Assistance • AL #93.667, Social Services Block Grant • AL #93.778, Medicaid Cluster 	
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	No

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

FINDING NUMBER 2021-001

Noncompliance and Significant Deficiency

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

MUSKINGUM COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2021
(Continued)

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

FINDING NUMBER 2021-001 (Continued)

Noncompliance and Significant Deficiency (Continued)

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

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

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

While monthly bank-to-book reconciliations were prepared and reviewed by County officials, the 2021 reconciliations showed an unexplained reconciling item in the amount of \$36,545 throughout the year. This difference was consistent from December 2020 throughout 2021. The County made an adjustment on their system in May 2022 to correct the consistent error. We also noted the September reconciliation was unsigned by the County Auditor, and for the previous months, the County Auditor added a note next to her signature indicating, "no supporting documentation supplied".

The County Treasurer began preparing the daily statements of activity (Form 6) during 2021, but these were not submitted to the County Auditor. They were only signed by the Deputy Treasurer.

Failure to reconcile and provide supporting documentation for the reconciliation increases the possibility that the County will not be able to identify, assemble, analyze, classify, and record its transactions correctly or to document compliance with finance related legal and contractual requirements. Further, the lack of accurate monthly reconciliations increases the risk of theft/fraud over the cash cycle and could lead to inaccurate reporting in the annual financial statements. In addition, this could cause the County to be declared un-auditable for future audits.

The Treasurer should prepare bank to book cash reconciliations, which include all bank accounts and all fund balances, with all variances explained. Variances should be investigated, documented and corrected. In addition, all related support (such as reconciling items) should be included in the reconciliation packet. In addition, we recommend the County Treasurer's office follow Ohio Rev. Code § 321.09 by continuing to prepare a daily Form 6 and submitting to the County Auditor on a daily basis. We further recommend that the County notes any variances on the actual reconciliation.

Officials' Response: See Corrective Action Plan.

3. FINDINGS FOR FEDERAL AWARDS

None.



Muskingum County Auditor
Debra J. Nye

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
2 CFR 200.511(b)
December 31, 2021

Finding Number	Finding Summary	Status	Additional Information
2020-001	<p>Failure to reconcile bank to book cash reconciliations.</p> <p>Failure to follow ORC 321.09 which requires the County Treasurer to prepare daily statements of activity (Form 6) to the County Auditor.</p>	Not Corrected	See Finding 2021-002
2020-002	45C.F.R 75.405 – RMS Review and Approval Process was not completed by RMS Coordinator within a 48 hour period.	Corrected	

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Muskingum County

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Todd A. Hixson
Treasurer

Treasurer Office

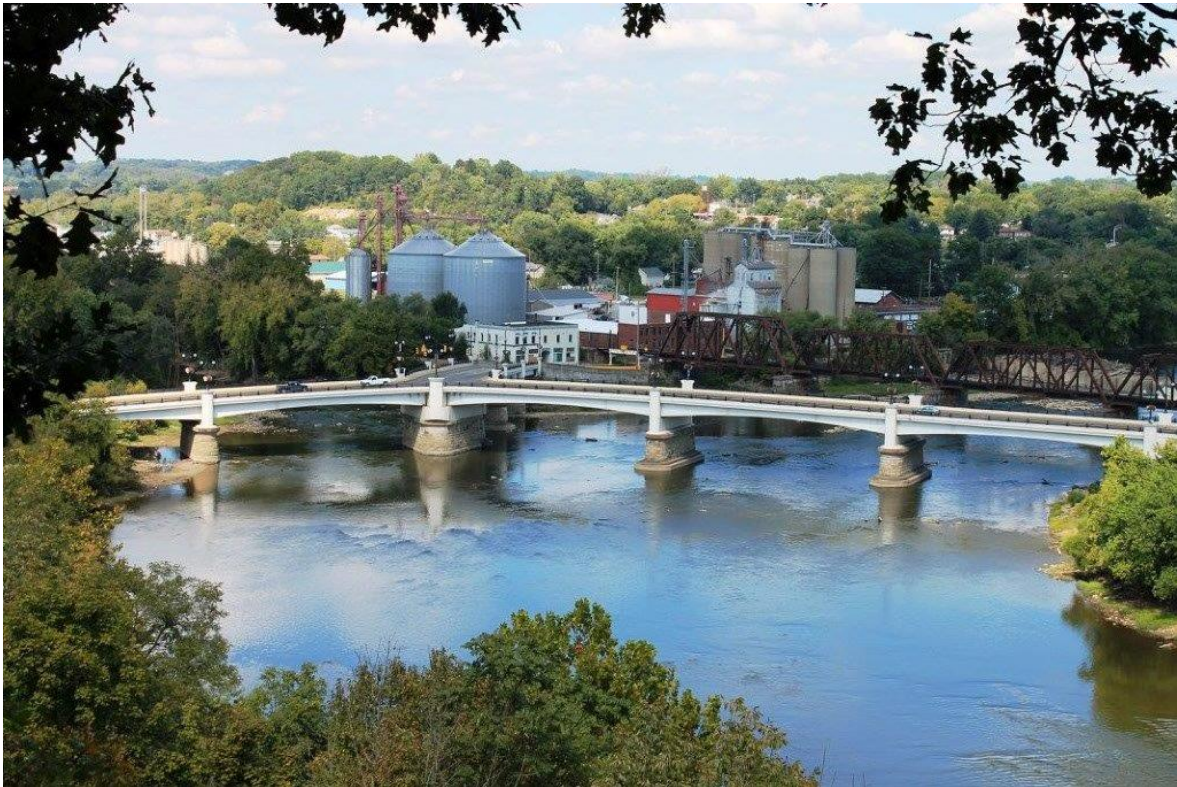
CORRECTIVE ACTION PLAN 2 CFR § 200.511(c) December 31, 2021

Finding Number: 2021-001
Planned Corrective Action: Sign & deliver Form 6. Continue working with Auditor's Office to rectify discrepancy on monthly reconciliation.
Anticipated Completion Date: 12/31/2022
Responsible Contact Person: Todd Hixson, Treasurer

The Treasurer's Office worked diligently, including a lengthy meeting with LGS, to produce a daily Form 6 for 2021 which was mistakenly discontinued under the previous administration. Since there is no standard form or mention of signature requirements in ORC 321.09, it was and remains unclear who and how many signatures are 'required' on the form. We will produce two signatures in the future if that is necessary. As a result of some discrepancy between our form and that which LGS deemed correct on the formatting of Form 6, this office was awaiting confirmation of the formatting to avoid a finding in the audit. That coupled with the fact that it was into the fourth quarter of 2021 before the producing of Form 6 for the whole of 2021 was made current, it seemed unnecessary to submit up to ten months old or so historic Form 6's to the Auditor. As we progress and presume our format is acceptable, as no mention was made, we will forward completed and signed Form 6's to the Auditor in a timely fashion.

This office has been working with the Auditor's Office for a year and a half trying to reconcile properly. The \$36,000.00 issue occurred at the end of the prior administration's tenure due to what was thought to be a premature finalizing of the MEORC Fund at the end of 2020. The water and health department accounts were never balanced by those respective departments and we were left with a reconciling item. The Auditor's Office took on the task to balance those accounts and instruct those departments how to do the same. As mentioned, an adjustment was posted by the Auditor's Office for the \$36,000.00 difference but the following month, this adjustment did not work and exacerbated the problem. The Treasurer's Office cannot make adjustments in the BS & A accounting software system, if this is where the problem lies. This office balances to the bank and has so throughout 2021 so we believe the numbers on our end must be correct. Historically, it is my understanding, this office has not physically supplied the Auditor's Office with supporting documentation as firstly, ORC 319.15 states 'the county auditor shall prepare ... a statement of the county finances for the preceding month...After careful comparison with the treasurer's balances... This code section makes no reference to the treasurer preparing or supplying the Auditor with documents. Secondly, such supporting documents are readily available and on file in this office. Unless otherwise instructed, we will put a notation on the Auditor to Treasurer reconciliation form that states 'All supporting documents are available for review in the Treasurer's Office' as this packet of documents is quite extensive and cumbersome to reproduce. We will continue to work closely with the Auditor's Office to uncover the source and/or cause of the ongoing discrepancy as this is certainly something all parties want to correct. It is my understanding the Auditor's Office has contacted BS & A concerning this issue and working to a solution. We will continue to ensure the Treasurer's Office balances/reconciles with the bank as required and work closely with the Auditor's Office to overcome this issue.

Muskingum County, Ohio



Annual Comprehensive Financial Report
For the Year Ended
December 31, 2021

From Cover:

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

References:

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

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

Muskingum County, Ohio

**Annual Comprehensive
Financial Report**

For the Year Ended December 31, 2021

Debra J. Nye

Muskingum County Auditor

Prepared by the Muskingum County Auditor's Office



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

Chief Deputy

Tina Huebner

Real Property Division

Caitlin Tacker, Real Estate Office Manager

Jennifer Bell

Paula Huffman

Katie Settles

Jodi Wilson

Appraisal Division

Brent Huffman

Steve Neilley

Matthew White

Geographic Information System

Aaron Homan

Andrew Roberts

Fiscal Service Division

Stephanie Spencer, Chief Administrator

Andrea Clemens

Brenda Ellis

Kim Melvin

Janet Trout

Jennifer Wilson

Inspector of Weights and Measures

Aaron Mills

INTRODUCTORY SECTION

Muskingum County, Ohio
Annual Comprehensive Financial Report
For the Year Ended December 31, 2021
Table of Contents

	<u>Page</u>
I. <u>Introductory Section</u>	
Table of Contents	i
Transmittal Letter	vi
GFOA Certificate of Achievement.....	xiv
Elected Officials	xv
Organizational Chart	xvi
 II. <u>Financial Section</u>	
Independent Auditor’s Report	1
Management’s Discussion and Analysis	4
Basic Financial Statements	
Government - Wide Financial Statements:	
Statement of Net Position	18
Statement of Activities	20
Fund Financial Statements:	
Balance Sheet - Governmental Funds	22
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities	24
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	26
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	28
Statements of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual	
General Fund.....	29
Public Assistance Fund	30
Starlight School Levy Fund	31
Children Services Levy Fund.....	32
Motor Vehicle and Gasoline Tax Fund	33
Statement of Fund Net Position - Proprietary Funds	34
Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds.....	35
Statement of Cash Flows - Proprietary Funds.....	36
Statement of Fiduciary Net Position - Custodial Funds	38

(continued)

Muskingum County, Ohio
Annual Comprehensive Financial Report
For the Year Ended December 31, 2021
Table of Contents (Continued)

	<u>Page</u>
Statement of Changes in Fiduciary Net Position - Custodial Funds	39
Notes to the Basic Financial Statements	41
 Required Supplementary Information:	
Schedule of the County’s Proportionate Share of the Net Pension Liability (Asset):	
Ohio Public Employees Retirement System - Traditional Plan – Last Eight Years	116
Ohio Public Employees Retirement System - Combined Plan - Last Four Years	118
State Teachers Retirement System of Ohio - Last Nine Fiscal Years.....	120
 Schedule of the County’s Proportionate Share of the Net OPEB Liability (Asset):	
Ohio Public Employees Retirement System - Last Five Years.....	122
State Teachers Retirement System of Ohio - Last Five Fiscal Years	124
 Schedule of County Contributions:	
Ohio Public Employees Retirement System - Last Nine Years	126
State Teachers Retirement System of Ohio - Last Ten Years.....	128
 Notes to the Required Supplementary Information	 130
 Combining Statements and Individual Fund Schedules:	
General Fund:	
Fund Description.....	136
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual	137
 Combining Statements - Nonmajor Governmental Funds:	
Fund Descriptions	145
Combining Balance Sheet - Nonmajor Governmental Funds	146
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds	147
 Special Revenue Funds:	
Fund Descriptions	149
 Major Special Revenue Funds:	
Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual - Individual Major Special Revenue Funds:	
Public Assistance Fund	152
Starlight School Levy Fund	153
Children Services Levy Fund.....	154
Motor Vehicle and Gasoline Tax Fund	155

(continued)

Muskingum County, Ohio
Annual Comprehensive Financial Report
For the Year Ended December 31, 2021
Table of Contents (Continued)

	<u>Page</u>
Nonmajor Special Revenue Funds:	
Combining Balance Sheet - Nonmajor Special Revenue Funds	156
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Special Revenue Funds	164
Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual - Individual Nonmajor Special Revenue Funds:	
Dog and Kennel Fund	172
Child Support Enforcement Agency Fund	173
Childrens' Services Trust Fund.....	174
Real Estate Assessment Fund	175
Miscellaneous Federal Grants Fund.....	176
Access Visitation Grant Fund	177
Delinquent Real Estate Tax and Assessment Collection Fund.....	178
Homeland Security Fund.....	179
Juvenile IV-E Reimbursement Fund	180
Tuberculosis Clinic Fund	181
Block Grants Fund	182
County Courts Fund.....	183
Community Correction Fund	184
Home Detention (Electronic Monitor) Fund.....	185
Marriage License Fund	186
Political Subdivision Housing Fund.....	187
Indigent Drivers Alcohol Treatment Fund	188
Enforcement and Education Fund	189
Law Enforcement Fund.....	190
Legal Aid Society Fund	191
Senior Citizens Levy Fund.....	192
Felony Delinquent Care and Custody Fund	193
Drug Law Enforcement Fund.....	194
Indigent Guardianship Fund.....	195
Victim of Criminals Fund	196
Sheriff Commissary Fund	197
Children Services Christmas Fund.....	198
Mental Health Levy Fund	199
Sheriff Levy Fund	200
Local Fiscal Recovery Fund.....	201
Law Library Resources Fund	202
Juvenile Detention Fund	203
Concealed Weapon Fund	204
Wireless 911 Fund	205
Ohio Peace Officer Training Academy (OPOTA-CPT) Fund.....	206
Brandywine Loop Extension Fund.....	207
Lodging Excise Tax Fund	208
Debt Service Funds:	
Fund Descriptions	209

(continued)

Muskingum County, Ohio
Annual Comprehensive Financial Report
For the Year Ended December 31, 2021
Table of Contents (Continued)

	<u>Page</u>
Nonmajor Debt Service Funds:	
Combining Balance Sheet - Nonmajor Debt Service Funds	210
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Debt Service Funds	211
Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual - Individual Nonmajor Debt Service Funds:	
Debt Service Fund.....	212
Special Assessment Debt Service Fund	213
Capital Projects Funds:	
Fund Descriptions	214
Nonmajor Capital Projects Funds:	
Combining Balance Sheet - Nonmajor Capital Projects Funds.....	215
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Capital Projects Funds.....	216
Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual - Individual Nonmajor Capital Projects Funds:	
Issue II Fund	217
Highway Fund.....	218
Kennel Building Fund	219
Starlight Permanent Improvements Fund.....	220
North 7 th Street Renovations Fund.....	221
Enterprise Funds:	
Fund Descriptions	222
Schedules of Revenues, Expenses, and Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual - Individual Enterprise Funds:	
Sewer Fund	223
Water Fund.....	224
Internal Service Funds:	
Fund Descriptions	225
Combining Statement of Fund Net Position - Internal Service Funds	226
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position - Internal Service Funds	227

(continued)

Muskingum County, Ohio
Annual Comprehensive Financial Report
For the Year Ended December 31, 2021
Table of Contents (Continued)

	<u>Page</u>
Combining Statement of Cash Flows - Internal Service Funds	228
Schedules of Revenues, Expenses, and Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual - Individual Internal Service Funds:	
Self-Insurance Health Fund.....	229
Self-Insurance Workers' Compensation Fund	230
Custodial Funds:	
Fund Descriptions	231
Combining Statement of Fiduciary Net Position - Custodial Funds	232
Combining Statement of Changes in Fiduciary Net Position - Custodial Funds.....	234

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 - 2021 and 2012.....	S-32
Principal Taxpayers, Public Utilities Tangible Personal Property Tax - 2021 and 2012	S-33
Property Tax Levies and Collections, Real and Public Utility and General Business Tangible Personal Property - Last Ten Years.....	S-34
Ratio of Outstanding Debt to Total Personal Income and Debt Per Capita - Last Ten Years	S-36
Ratio of General Obligation Bonded Debt to Estimated Actual Property Value and General Obligation Bonded Debt Per Capita - Last Ten Years	S-38
Pledged Revenue Coverage, Revenue Debt - Sewer - Last Ten Years	S-39
Pledged Revenue Coverage, Revenue Debt - Water - Last Ten Years.....	S-41
Legal Debt Margin - Last Ten Years.....	S-42
Demographic and Economic Statistics - Last Ten Years	S-46
Principal Employers - 2021 and 2012	S-49
Full-Time Equivalent County Government Employees by Program/Activity - Last Ten Years	S-50
Operating Indicators by Program/Activity - Last Ten Years	S-54
Capital Asset Statistics by Program/Activity - Last Ten Years.....	S-60



Muskingum County, Ohio
401 Main Street
Zanesville, OH 43701

740-455-7109 (County Auditor)

August 17, 2022

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

We are pleased to issue the Annual Comprehensive Financial Report of Muskingum County, Ohio, for the year ended December 31, 2021. This report is prepared in conformity with generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB).

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

Legal Requirements

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

Assumption of Responsibility

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

Internal Controls

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

Fund Accounting

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

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

Independent Audit

In compliance with State statute, the basic financial statements have been audited by the Ohio Auditor of State's Office. The independent auditor concluded that Muskingum County's financial statements for the year ended December 31, 2021, are fairly presented in conformity with generally accepted accounting principles. The independent auditor's report is presented as the first component of the financial section of this report. In addition, the County coordinates the requirement for the "Single Audit" of all its federal funds received in conjunction with the Auditor of State.

Management's Discussion and Analysis

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

PROFILE OF THE GOVERNMENT

Basic Information

Muskingum County was created by an act of the Ohio General Assembly on March 1, 1804. The name "Muskingum" is derived from the Delaware Indian language, meaning "Elk Eye River," which refers to the Muskingum River. Muskingum County encompasses twenty-five townships, ten villages, and the City of Zanesville which is the county seat. The County includes 673 square miles and has a population of 86,410 based on the 2020 Census. The population of the City of Zanesville is 24,765.

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

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

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

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

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

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

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

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

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

The County employed 816 people at the close of 2021 who provided the County's citizens with a wide range of services including human and social services, health and community assistance related services, civil and criminal justice system services, road and bridge maintenance, water and sewer utility services, and other general and administrative support services.

Budgetary Controls

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

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

ASSESSING ECONOMIC CONDITION

Local Economy

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

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

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

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

The County saw new business developments and expansions in 2021. The County continues to utilize effective economic development strategies to attract new businesses. Just as importantly, the County's pro-business thinking has helped many local companies expand.

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

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

The National Road Business Park recently completed a wastewater project to increase capacity, improving its marketability. The National Road Business Park is now a viable location capable of holding an approximately one million square-foot facility with sufficient infrastructure in place. Combined with numerous sites for smaller facilities, the Zanesville Muskingum County Port Authority will have the ability to market these sites and better compete to bring jobs back to Southeastern Ohio. Additionally, the creation of a Joint Economic Development District generated new revenue for the ZMCPA, City of Zanesville, Muskingum County, and Perry Township. These funds will go toward future development projects.

The Eastpointe Business Park (Eastpointe) continues to move toward full capacity with the addition of AMG Vanadium, the world's leading provider of resid spent catalyst recycling and metal reclamation services. Ground was broken for the \$350 million facility on a 154-acre parcel on August 8, 2019. Production will begin in fall of 2022, after being delayed by the COVID-19 pandemic. AMG Vanadium will add 100 permanent production and management jobs and 500 – 600 temporary construction jobs. Eastpointe is also home to Dollar General's distribution center, the Bimbo Bakery Company's manufacturing facility, the Bilco Company's plastics blow molding facility, New Avon, LLC Distribution Center, and Halliburton Energy Services. Companies that choose Eastpointe have access to a rail transfer facility served by Ohio Central Rail Transportation.

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

Northpointe Business Park (Northpointe) is in the northern portion of Zanesville. It is zoned for commercial, office, and industrial development and has over 50 acres remaining for development. Northpointe provides direct access to Northpointe Drive, a limited access highway linking Zanesville to Dresden near State Route 16. Companies and facilities of various types are situated within the Northpointe Business Park. Current Northpointe tenants include Barnes Advertising, Spectrum, Federal Express, JD Equipment, Inc., J.W. Garage Door Company, K.E. Dittmar Company, Kellogg's, Patriot Stainless, Ohio Textile Service, Saunders Machine Works, and Flow Liner. Ground has recently been broken on a new storage unit facility within Northpointe.

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

There were several notable economic investments in the County during 2021. The Ridge Corporation invested \$16,500,000 into the expansion of their ECO Park facility. This expansion will create a 107,000 square-foot addition, adding 85 new full-time jobs, and \$3.9 million in new payroll in our community. Daniel's Industrial Services invested \$2,478,053 to relocate their facility to West Pike. They are constructing a 22,000 square-foot facility. This addition will add 16 new jobs and \$717,600 in new payroll to our community. White Machine Manufacturing Co. received a \$25,000 JobsOhio Inclusion Grant, based on their \$60,000 investment in equipment upgrades, retention of 22 employees, addition of 2 employees, and payroll of \$861,120. Saunders Machine Works LLC received a \$40,000 JobsOhio Inclusion Grant, based on their \$520,000 investment in machinery upgrades, retention of 4 employees, addition of 3 employees, and payroll of \$444,620. Stewart Glapat Corp. received a \$75,000 JobsOhio Training Grant, based on their \$115,295 investment in machinery upgrades, retention of 68 employees, addition of 33 employees, and payroll of \$5,196,828.

Tax incentives are available for eligible projects through the Ohio Enterprise Zone Program at all four Industrial Parks located in the County. The Ridge Corporation was granted an Enterprise Zone agreement in 2021 on their \$16,500,000 investment on their expansion of their existing facility in the ECO Park. The Ridge Corporation committed to the creation of 85 fulltime jobs with an estimated payroll of \$3,900,000. Daniel's Industrial Services was granted an Enterprise Zone agreement in 2021 on their \$2,478,053 investment on their new facility in Falls Township, Muskingum County, Ohio. Daniel's Industrial Services committed to the creation of 16 fulltime jobs with an estimated payroll of \$717,600.

In 2021, various improvements were made to the County's highway system. Nearly 24 miles of County roads were resurfaced with asphalt in 2021. The asphalt resurfacing was completed with assistance through the Ohio Public Works Commission and additional funding provided by the County commissioners. The resurfaced roads included Dresden Road, East Athens Road, Kopchak Road, Licking Road, Limestone Valley Road, Millers Lane, N. Millers Lane, N. River Road West, Old Coopermill Road, Richvale Road, Ridge Road, and Sonora Road. In addition to the asphalt paving, 55 miles of roads received a new chip and seal surface.

Ten bridges were improved in 2021 by County highway crews. The structures replaced were located on Church Hill Road, Cutler Lake Road, Dutch Hill Road, Elmville Road, Greenhouse Road, Green Valley Road (2 bridges), Old River Road, Old Wheeling Road, and Palmer Road.

Final engineering design was completed on the North Street (Gaysport Bridge), which spans the Muskingum River and connects State Route 60 and Old River Road. Construction of the new structure is anticipated to begin in 2022.

The County has continued to expand public water supply for the community. The County completed the County Line Road project during 2021 and began development of a new well at the well field near Duncan Falls. The County Line Road water main extension provided water to approximately 20 homes on the west side of the County. The new well will allow the County to produce as much as four million gallons per day of water to distribute to homes and businesses within our service area. The County water department also expanded its ability to store equipment and supplies inside by constructing a new 80 X 150 storage building at the water department's headquarters. The County water department employees extended public water along Long Road and two areas of Clay Pike.

The County worked cooperatively with the Zanesville-Muskingum County Port Authority to provide for the completion of a new 12-inch water main to serve the National Road Business Park and the provision of approximately 500,000 gallons per day of sanitary sewer capacity for the same business park.

The County sanitary sewer department continues to improve and upgrade the sanitary sewer facilities within the County. The sewer department completed the replacement of failing infrastructure in the Maysville Pike area by replacing and upgrading sanitary sewer in the Merriam Avenue-Maysville Pike region.

Population growth is a major indicator of economic activity. According to the latest census report, the County's population grew by 0.39 percent between 2010 and 2021. Although this is not a large increase, the population has remained steady over the past decade, which can be attributed to the County's economic growth.

The total labor force in Muskingum County had an annual average of 38,901 during 2021, increasing by 1,644 from the 2020 annual average. The average unemployment rate for the County in 2021 was 3.9 percent, a decrease from 2020. This rate was lower than the State's average rate for 2021 of 4.5 percent and equal to the 2021 national rate of 3.9 percent. The 2021 unemployment rate for the County decreased by 1.3 percent from 2020. Page S-47 in the Statistical Section of this report reflects the unemployment rates of Muskingum County over the past 10 years.

Long - Term Financial Planning and Financial Policies

Local elected officials recognize that a vibrant and growing business community will improve the area's quality of life. Although the economic activity in our County continues to expand, there is a need to exercise fiscal restraint in County spending patterns due to external factors. 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

The County continues to develop plans to extend water to several communities including the Brush Creek and Harrison Township area, the Norfield Road-Arch Hill Road community, and the Sunflower Road-Getz Lane area of eastern Muskingum County. The County is working cooperatively with the Wilds to facilitate the extension of public water to a proposed RV Park near Route 146 and Zion Ridge Road.

The 2022 sanitary sewer improvements could include a new force main to serve much of the eastern portion of the County. Improvements for 2022 could also include the beginning of the Licking View Sanitary Sewer project. The County is working toward the design of the Juanita Drive Sanitary Sewer Improvement and sanitary sewer in the Boggs Road area. Funding for the Licking View Sanitary Sewer and the east force main are the highest priority for the County.

AWARDS AND ACKNOWLEDGMENTS

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Muskingum County for its Annual Comprehensive Financial Report for the fiscal year ended December 31, 2020. This was the thirty-second consecutive year that the County has achieved this prestigious award.

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

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

Acknowledgments

The publication of this Annual Comprehensive Financial Report, which includes the reporting model as promulgated by GASB Statement No. 34, represents an important achievement in the ability of the County to provide significantly enhanced financial information and accountability to the citizens of Muskingum County, its elected officials, County management, and investors. This report continues the aggressive program of the County Auditor's office to improve the County's overall financial accounting, management, and reporting capabilities. The preparation and publication of this report would not have been possible without the cooperation of each elected official, department head, and a 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 County Auditor's office. We offer our sincere thanks and appreciation to Tina Huebner, Chief Deputy and Caitlin Tacker, Real Estate Manager, and the Accounting Staff for their dedication and hard work as leaders in this undertaking. Special recognition is extended to Chief Administrator Stephanie Spencer and the staff from Local Government Services, a division of the Auditor of State's office, for their assistance in preparing and reviewing this financial report, respectively. 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 Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2020

Christopher P. Morill

Executive Director/CEO

Muskingum County, Ohio

Elected Officials

December 31, 2021

Board of Commissioners

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

County Auditor

Debra J. Nye

County Treasurer

Todd A. Hixson

County Recorder

Cynthia R. Rodgers

County Engineer

Mark J. Eicher

Court of Common Pleas - General

Mark C. Fleegle
Kelly J. Cottrill

Court of Common Pleas - Domestic Relations

Maria N. Kalis

County Court

D. Scott Rankin
Jay F. Vinsel

Clerk of Courts

Wendy L. Sowers

County Coroner

Dr. Seth J. Vinsel

County Prosecutor

Ronald L. Welch

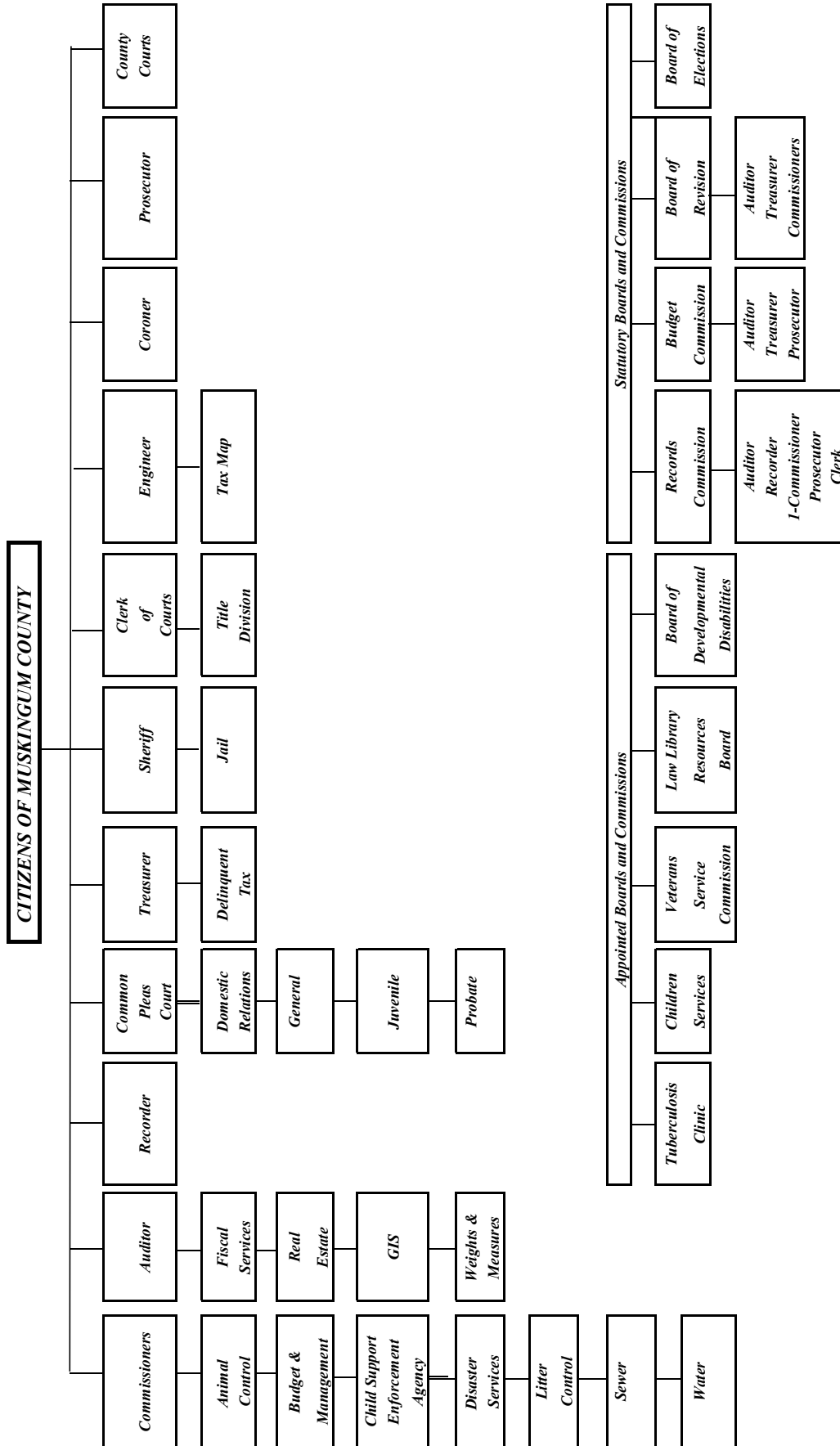
County Sheriff

Matthew J. Lutz

Court of Common Pleas - Probate and Juvenile

Eric D. Martin

ORGANIZATION OF MUSKINGUM COUNTY



FINANCIAL SECTION

OHIO AUDITOR OF STATE KEITH FABER



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

INDEPENDENT AUDITOR'S REPORT

Muskingum County
401 Main Street
Zanesville, Ohio 43701

To the Board of County Commissioners:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Muskingum County, Ohio (County), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the Table of Contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Muskingum County, Ohio as of December 31, 2021, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Public Assistance, Starlight School Levy, Children Services Levy and Motor Vehicle and Gasoline Tax Funds for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Emphasis of Matter

As discussed in Note 30 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

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

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we will also issue our report dated August 17, 2022, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio

August 17, 2022

Muskingum County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2021 Unaudited

Management's Discussion and Analysis (MD&A) provides the reader with a narrative overview and analysis of the County of Muskingum, Ohio's (the County) financial activities for the year ended December 31, 2021. The intent of this discussion and analysis is to look at the County's financial performance as a whole. The MD&A should be read in conjunction with the County's transmittal letter, basic financial statements, notes to the basic financial statements, and required supplementary information to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2021 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, 2021, by \$232,069,352 (net position). Of this amount, \$3,538,180 represents unrestricted net position that may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net position increased by \$37,595,668 from the total net position at the beginning of the year.
- At the end of the current year, the County reported deficit unrestricted net position for governmental activities in the amount of (\$2,468,354).
- At the end of the current year, the County's governmental funds reported a combined ending fund balance in the amount of \$63,723,204, an increase of \$4,021,903 from the prior year. Of this amount, \$1,575,795 is nonspendable, \$31,250,460 is restricted, \$64,790 is committed, \$9,239,964 is assigned, and \$21,592,195 is unassigned and available for spending on behalf of its citizens, as defined in Government Accounting Standards Board Statement (GASB) No. 54.
- At the end of the current year, unassigned fund balance for the General Fund was \$21,702,502, which represents 64 percent of total General Fund expenditures.
- During 2021, the County received American Rescue Plan Act of 2021 funding that was used for County operations as well as subgrants to other governments and businesses.
- Net OPEB liability decreased \$30,342,134 from the prior year.

Using This Annual Financial Report

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

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

Muskingum County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2021 Unaudited

Government-Wide Financial Statements

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

Statement of Net Position and Statement of Activities

While these documents contain information about the funds used by the County to provide services to our citizens, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2021?" The Statement of Net Position and the Statement of Activities answer this question.

The Statement of Net Position presents information on all of the County's assets and deferred outflows of resources, and liabilities and deferred inflows of resources, with the difference between these reported as net position. The Statement of Activities presents information showing how the County's net position changed during the current year. These two statements are prepared using the accrual basis of accounting similar to the accounting method used by private sector companies. This basis of accounting takes into consideration all of the current year's revenues and expenses, regardless of when the cash is received or paid.

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

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

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

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

Discretely Presented Component Units - The County's financial statements include financial data of the Muskingum County Land Reutilization Corporation. This component unit is described in the notes to the basic financial statements. The component units are separate and may buy, sell, lease, and mortgage property in their own names and can sue or be sued in their own names.

Fund Financial Statements

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

Muskingum County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2021 Unaudited

multitude of services provided to its residents. The County's major governmental funds are the General Fund and the Public Assistance, Starlight School Levy, Children Services Levy, and Motor Vehicle and Gasoline Tax Special Revenue Funds.

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

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

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

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

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

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

Muskingum County, Ohio

**Management's Discussion and Analysis
For the Year Ended December 31, 2021
Unaudited**

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

Government-Wide Financial Analysis

Table 1 provides a comparison of the County's net position at December 31, 2021, compared to 2020:

Table 1
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Assets						
Current and Other Assets	\$110,301,729	\$103,995,512	\$10,452,080	\$7,531,042	\$120,753,809	\$111,526,554
Noncurrent Assets:						
Net Pension/OPEB Assets	4,362,003	337,844	132,171	7,558	4,494,174	345,402
Capital Assets, Net	131,872,533	129,115,447	88,830,932	89,812,379	220,703,465	218,927,826
<i>Total Assets</i>	<u>246,536,265</u>	<u>233,448,803</u>	<u>99,415,183</u>	<u>97,350,979</u>	<u>345,951,448</u>	<u>330,799,782</u>
Deferred Outflows of Resources						
Deferred Charge on						
Refunding	19,204	27,985	232,345	288,057	251,549	316,042
Pension	6,083,101	7,256,800	181,817	218,788	6,264,918	7,475,588
OPEB	2,605,357	4,772,042	80,308	147,257	2,685,665	4,919,299
Asset Retirement Obligation	0	0	450,243	483,462	450,243	483,462
<i>Total Deferred Outflows</i>	<u>8,707,662</u>	<u>12,056,827</u>	<u>944,713</u>	<u>1,137,564</u>	<u>9,652,375</u>	<u>13,194,391</u>
Liabilities						
Current and Other						
Liabilities	7,361,655	6,038,390	2,215,833	915,998	9,577,488	6,954,388
Long-Term Liabilities:						
Due Within One Year	2,636,426	2,584,244	2,388,974	2,164,991	5,025,400	4,749,235
Due in More than One Year:						
Net Pension Liability	34,390,561	44,904,517	1,047,043	1,348,989	35,437,604	46,253,506
Net OPEB Liability	0	29,431,868	0	910,266	0	30,342,134
Other Amounts	5,252,394	5,876,029	25,126,541	27,089,117	30,378,935	32,965,146
<i>Total Liabilities</i>	<u>49,641,036</u>	<u>88,835,048</u>	<u>30,778,391</u>	<u>32,429,361</u>	<u>80,419,427</u>	<u>121,264,409</u>
Deferred Inflows of Resources						
Deferred Charge on						
Refunding	4,787	5,471	3,233	3,637	8,020	9,108
Property Taxes/Payments in Lieu of Taxes	14,623,750	13,830,650	0	0	14,623,750	13,830,650
Pension	15,498,992	9,566,943	456,963	292,840	15,955,955	9,859,783
OPEB	12,154,548	4,423,367	372,771	133,172	12,527,319	4,556,539
<i>Total Deferred Inflows</i>	<u>42,282,077</u>	<u>27,826,431</u>	<u>832,967</u>	<u>429,649</u>	<u>43,115,044</u>	<u>28,256,080</u>
Net Position						
Net Investment in Capital Assets	128,371,739	124,715,495	62,742,004	61,737,481	191,113,743	186,452,976
Restricted	37,417,429	38,121,305	0	0	37,417,429	38,121,305
Unrestricted (Deficit)	(2,468,354)	(33,992,649)	6,006,534	3,892,052	3,538,180	(30,100,597)
<i>Total Net Position</i>	<u>\$163,320,814</u>	<u>\$128,844,151</u>	<u>\$68,748,538</u>	<u>\$65,629,533</u>	<u>\$232,069,352</u>	<u>\$194,473,684</u>

The net pension liability (NPL) is the largest liability reported by the County at December 31, 2021, and is reported pursuant to GASB Statement 68, "Accounting and Financial Reporting for Pensions - an Amendment of GASB Statement 27". The County has also adopted GASB Statement 75, "Accounting and Financial Reporting for Postemployment Benefits Other than Pensions".

Muskingum County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2021 Unaudited

For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability, and the net OPEB liability to the reported net position and subtracting the net pension/OPEB asset and deferred outflows related to pension and OPEB.

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

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

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

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

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

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

Muskingum County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2021 Unaudited

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

As noted earlier, the County's net position, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$232,069,352 (\$163,320,814 in governmental activities and \$68,748,538 in business-type activities) as of December 31, 2021.

During 2021, total assets of the County increased \$15,151,666 from the prior year. The majority of this increase is in governmental activities. During 2021, the County received \$8,373,127 in American Rescue Act (ARPA) 2021 funding. As of December 31, 2021, the County had \$3,397,253 remaining in unspent ARPA funds. During 2020, the County seized over \$2.2 million in property held for resale from a major drug enforcement case and distributed those funds in October 2021. The sheriff's department receipted in \$551,905 into the Law Enforcement Special Revenue Fund and the prosecutor's office receipted over \$1.1 million into the prosecutor's Law Enforcement Trust Custodial Fund. The remaining \$551,905 was distributed to the City of Zanesville for their participation in the drug enforcement case. In addition to cash and cash equivalent increases, the net OPEB asset had a significant increase in the amount of \$4,046,874. This increase is outside the control of local government because changes in benefits, contribution rates, and return on investments affect the balance of the pension/OPEB assets and liabilities. In addition, governmental capital assets increased in the amount of \$2,757,086 as road and bridge infrastructure projects and building projects were either completed or developed into construction in progress. Business-type infrastructure decreased in the amount of \$981,447 as a result of current year depreciation exceeding capital asset additions.

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

Total liabilities decreased \$40,844,982 from the prior year. The largest components of this decrease are the net OPEB liability in the amount of \$30,342,134 and the net pension liability in the amount of \$10,815,902. As mentioned above, the County has no control over the increase or decrease in pension/OPEB assets and liabilities. In addition to the decrease in the net OPEB and pension liabilities, contracts payable decreased \$980,035 in 2021. This decrease is due to the completion of the Health Department building renovations and the Law Administration building renovations that were capitalized in 2020 in the amount of \$969,970. These decreases were offset by an increase in unearned revenue in the amount of \$3,397,253 which represents unspent ARPA funds as of December 31, 2021. Long-term liabilities, other than pension and OPEB obligations, decreased in the amount of \$2,310,046. The decrease is due to scheduled principal retirements for both governmental and business-type activities long-term debt. These decreases were offset by current year issuances of OWDA, OPWC, and State Infrastructure Bank loans.

There was a significant decrease in the net pension/OPEB liability from the prior year. The net pension/OPEB liabilities represent the County's proportionate share of the OPERS traditional plan's and STRS plan's unfunded benefits. Different factors, including changes in pension benefits, contribution rates, and return on investments affect the balance of the total pension liability.

Muskingum County, Ohio

**Management's Discussion and Analysis
For the Year Ended December 31, 2021
Unaudited**

By far, the largest portion of the County's net position (82 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 \$4,660,767 with the largest change shown in governmental activities.

An additional portion of the County's net position, \$37,417,429, or 16 percent, represents resources that are subject to restrictions on how they can be used. This category of net position decreased by \$703,876.

Unrestricted net position of \$3,538,180 comprises the remaining portion of total net position. In cases where this number is positive, this amount can be used to meet the County's ongoing obligations to citizens and creditors. Unrestricted net position increased from the prior year in the amount of \$33,638,777 and is the direct result of a decrease in the net pension/OPEB liability.

In order to further understand what makes up the changes in net position for the current year, the following table gives readers additional details regarding the results of activities for 2021 and 2020.

Muskingum County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2021 Unaudited

Table 2
Change in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Revenues:						
Program Revenues						
Charges for Services	\$13,011,591	\$14,232,162	\$10,019,740	\$8,816,909	\$23,031,331	\$23,049,071
Operating Grants, Contributions, and Interest	33,724,544	33,660,262	0	0	33,724,544	33,660,262
Capital Grants and Contributions	3,528,371	5,803,067	1,300,876	1,314,075	4,829,247	7,117,142
Total Program Revenues	50,264,506	53,695,491	11,320,616	10,130,984	61,585,122	63,826,475
General Revenues						
Property and Lodging Taxes	14,157,917	13,889,641	0	0	14,157,917	13,889,641
Permissive Sales Taxes	23,864,692	20,704,443	0	0	23,864,692	20,704,443
Intergovernmental	3,176,004	2,629,899	0	0	3,176,004	2,629,899
Interest	654,628	1,184,990	0	2,433	654,628	1,187,423
Payments in Lieu of Taxes	223,453	335,539	0	0	223,453	335,539
Other	99,127	3,002,642	99,796	133,071	198,923	3,135,713
Total General Revenues	42,175,821	41,747,154	99,796	135,504	42,275,617	41,882,658
Total Revenues	92,440,327	95,442,645	11,420,412	10,266,488	103,860,739	105,709,133
Program Expenses						
General Government:						
Legislative and Executive	6,897,875	11,147,099	0	0	6,897,875	11,147,099
Judicial	5,184,869	9,182,719	0	0	5,184,869	9,182,719
Public Safety	10,143,575	17,014,492	0	0	10,143,575	17,014,492
Public Works	10,329,363	11,913,613	0	0	10,329,363	11,913,613
Health	4,964,329	5,556,728	0	0	4,964,329	5,556,728
Human Services	20,015,291	32,757,992	0	0	20,015,291	32,757,992
Community and Economic Development	333,786	264,390	0	0	333,786	264,390
Interest and Fiscal Charges	94,576	100,968	0	0	94,576	100,968
Sewer	0	0	4,646,146	4,423,620	4,646,146	4,423,620
Water	0	0	3,655,261	4,340,473	3,655,261	4,340,473
Total Expenses	57,963,664	87,938,001	8,301,407	8,764,093	66,265,071	96,702,094
Increase in Net Position before Special Item and Transfers	34,476,663	7,504,644	3,119,005	1,502,395	37,595,668	9,007,039
Special Item	0	0	0	2,208,961	0	2,208,961
Transfers	0	(694,033)	0	694,033	0	0
Total Special Item and Transfers	0	(694,033)	0	2,902,994	0	2,208,961
Change in Net Position	34,476,663	6,810,611	3,119,005	4,405,389	37,595,668	11,216,000
Net Position Beginning of Year	128,844,151	122,033,540	65,629,533	61,224,144	194,473,684	183,257,684
Net Position End of Year	\$163,320,814	\$128,844,151	\$68,748,538	\$65,629,533	\$232,069,352	\$194,473,684

Governmental Activities

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

The County's direct charges to users of governmental services made up \$13,011,591 or 14 percent of total governmental activities revenues and a nine percent decrease from 2020. These charges are for real estate transfers, deed and lease recordings, collection of property taxes, licenses and permits, fines and forfeitures related to judicial activity, fees from sheriff operations and commissary sales, permissive

Muskingum County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2021 Unaudited

motor vehicle license taxes, rent, and fees associated the various human service departments within the County. The decrease in 2021 was primarily due to the seizure of property (being held for resale) and the court ordered forfeiture in the realized amount of \$2,226,103 that occurred during 2020. Operating grants, contributions, and interest were the largest program revenues, accounting for \$33,724,544 or 36 percent of total revenues for governmental activities. During 2021, there was a slight increase in operating grants, contributions, and interest in the amount of \$64,282. Operating grants, contributions, and interest primarily consist of State shared gasoline tax revenues, job and family services, department of development disabilities, and children services grants and subsidies. During 2021, capital grants and contributions showed the largest fluctuation with a decrease of \$2,274,696. In the prior year, the County received over \$3.7 million in capital contributions from the Ohio Department of Transportation for the Philo Bridge project and \$1.1 million in capital contributions for road improvement projects. In addition during 2020, the County received \$731,144 in capital contributions from the Ohio Public Works Commission to be used for infrastructure improvements on County roads and bridges. Permissive sales tax revenues accounted for \$23,864,692 of total governmental revenues and are the County's largest own source revenue. Fluctuations in this revenue source are in direct correlation with the local economy.

Total governmental activities program expenses significantly decreased \$29,974,337. This significant decrease is directly resulting from a significant decrease in pension and OPEB liabilities. Changes in assumptions and the net difference between projected and actual earnings on pension plan investments produced this decrease. The largest expenses for the County are human services programs which accounted for \$20,015,291 of total expenses for governmental activities. Human services is an area where the County is committed to offering these types of services and places importance on these programs through the public assistance, developmental disabilities, and childrens services departments. Other major program expenses for governmental activities include public safety programs, which accounted for \$10,143,575 of total expenses, and public works programs, which accounted for \$10,329,363. The majority of public safety services represent services provided by the sheriff's department. Historically, the County spends approximately \$750,000 annually on road improvements throughout the County; therefore, the fluctuations in public works expenses is normally dependent upon Ohio Department of Transportation projects.

Business-Type Activities

The net position for business-type activities increased \$3,119,005 during 2021. Charges for services were the largest program revenue, accounting for \$10,019,740. During 2020, the County acquired the Village of South Zanesville's sanitary sewer system. This acquisition resulted in an increase in the County's customer base resulting in an increase in charges for services. Business-type expenses minimally decreased \$462,686 from the prior year as the County is working hard to maintain a consistent level of expenses in their utility operations.

Table 3, for governmental activities, indicates the total cost of services and the net cost of services for 2021 as compared to 2020. The Statement of Activities reflects the cost of program services and the charges for services, grants, contributions, and interest offsetting those services. The net cost of services identifies the cost of those services supported by tax revenues, unrestricted intergovernmental revenues, unrestricted interest earnings, and other revenues.

Muskingum County, Ohio

**Management's Discussion and Analysis
For the Year Ended December 31, 2021
Unaudited**

Table 3
Governmental Activities

	Total Cost of Services	Net Cost of Services	Total Cost of Services	Net Cost of Services
	2021	2021	2020	2020
General Government				
Legislative and Executive	\$6,897,875	\$2,303,872	\$11,147,099	\$5,763,628
Judicial	5,184,869	2,706,635	9,182,719	6,861,038
Public Safety	10,143,575	4,509,677	17,014,492	9,095,355
Public Works	10,329,363	(1,687,229)	11,913,613	(1,717,336)
Health	4,964,329	1,691,721	5,556,728	1,844,498
Human Services	20,015,291	(2,253,880)	32,757,992	12,029,969
Community and Economic Development	333,786	333,786	264,390	264,390
Interest and Fiscal Charges	94,576	94,576	100,968	100,968
Total Expenses	<u>\$57,963,664</u>	<u>\$7,699,158</u>	<u>\$87,938,001</u>	<u>\$34,242,510</u>

Charges for services, operating and capital grants, contributions, and interest in the amount of \$50,264,506 or 87 percent of the total costs of services, were received and used to fund the governmental activities expenses of the County. The remaining \$7,699,158 in governmental expenses was funded primarily by property, lodging, and permissive sales taxes, non-restricted intergovernmental revenues, interest, and other revenues. The (\$2,253,880) in net cost of services for human services demonstrates the amount of the costs of services that were supported from State and federal resources during 2021. In addition, to State and federal resources the taxpayers have approved property tax levies for the developmental disabilities and children services programs. During 2021, public safety net cost of services of \$4,509,677 indicates that the County's general revenues are necessary for the operation of the sheriff's department and the detention center due to insufficient program revenues for these operations. To help reduce the tax burden and increase program revenues, the County is actively pursuing contracts for the housing of prisoners from other entities outside the County. In addition, the taxpayers have approved a property tax levy for general operations of the sheriff's department. The net cost of \$2,303,872 in the legislative and executive and \$2,706,635 in the judicial programs represent activities related to the governing body as well as activities that directly support other County programs that serve the County's residents. As a result, these programs rely on the general revenues of the County to support their activities. The net revenue in the public works is the result of capital contributions from other governments that were used for infrastructure.

Financial Analysis of County Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Information about the County's governmental funds begins on page 22.

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

Muskingum County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2021 Unaudited

As of December 31, 2021, the County's governmental funds reported a combined ending fund balance of \$63,723,204, an increase of \$4,021,903 in comparison with the prior year. Of that total ending fund balance, \$1,575,795 is nonspendable, \$31,250,460 is restricted, \$64,790 is committed, \$9,239,964 is assigned, and \$21,592,195 is unassigned, as defined in GASB Statement No. 54.

The General Fund is the primary operating fund of the County. At the end of 2021, unassigned fund balance was \$21,702,502 while total fund balance was \$31,710,834. 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 64 percent of total General Fund expenditures, while total fund balance represents 93 percent of that same amount. The General Fund realized an overall increase in revenues in the amount of \$1,362,082. The largest fluctuations can be found in permissive sales tax revenues. Permissive sales taxes increased due to money being placed into the local economy by the federal government's COVID-19 stimulus and relief measures provided during the pandemic. The increase in permissive sales taxes is offset by a decrease in other revenues. During 2020, the Ohio Bureau of Workers' Compensation issued \$2,094,504 in premium refunds related to prior periods. The decrease in interest revenue in the amount of \$568,330 is reflective of lower interest rates on the County's investments. Expenditures increased by \$4,315,605 due to the depletion of CARES funds that were available during 2020 that covered allowable operating costs that are now reflected within the General Fund and appropriate department.

At the end of 2021, the Public Assistance Special Revenue Fund had a fund balance of \$796,995, in comparison to a fund balance of \$251,409 at the end of 2020. The increase in fund balance is a direct result in an increase in intergovernmental revenues derived from State and federal subsidies. The consistent minimal change in fund balance reflects the County's commitment in maintaining public assistance benefits to its citizens despite fixed revenue sources.

The fund balance of the Starlight School Levy Special Revenue Fund at December 31, 2021, was \$8,544,859, a decrease of \$1,901,425. During 2021, intergovernmental revenues increased \$792,224 due to State subsidies. However, despite the slight increase in revenues, operating expenditures continue to outpace revenues resulting in an 18 percent decrease in fund balance from the prior year.

The fund balance of the Children Services Levy Special Revenue Fund at December 31, 2021, was \$5,355,082, an increase of \$1,508,189 from 2020. The increase in fund balance is due to an increase in charges for services and intergovernmental revenues in the amounts of \$159,048 and \$592,034; respectively. These revenue types consist of boarding home and institutional care reimbursements. Adding to the stability of this fund was a decrease in expenditures in the amount of \$85,070.

The fund balance of the Motor Vehicle and Gasoline Tax Special Revenue Fund at December 31, 2021, was \$2,779,768, an increase of \$1,068,563 from 2020. During 2021, the County Commissioners allocated \$593,847 in American Rescue Act 2021 Funds to the Motor Vehicle Gasoline Tax Special Revenue Fund for culvert repairs and to replenish lost gas tax revenue due to the pandemic resulting in less travel. In addition, during 2020, the County purchased five Tandem dump trucks in the amount of \$1,012,647.

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.

Muskingum County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2021 Unaudited

As of December 31, 2021, net position for the County's enterprise funds was \$68,748,538. Of that total, \$6,006,534 represents unrestricted net position that is available for spending at the County's discretion. Revenues and expenses have remained consistent with the prior year; however, operating expenses are significantly below operating revenues with a combined operating income of \$2,126,152. During 2021, operating expenses decreased \$323,575; the majority of the decrease is reflected in personal services in the amount of \$959,132. This decrease is a direct result in the decrease in the net OPEB liability in the amount of \$910,266. In addition, charges for services increased \$759,310. During 2020, the County took over the Village of South Zanesville sewer operations resulting in an increase in customers.

As of December 31, 2021, unrestricted net position in the self-insurance programs was \$11,217,593 which represents an accumulation of resources to pay future claims and payables in accordance with generally accepted accounting principles.

General Fund Budgetary Highlights

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

For the General Fund, permissive sales taxes receipts were \$5,475,553 higher than final estimates which are the result of a strong local economy. Charges for services were \$1,195,984 higher than final estimates due to conservative real estate conveyance fee and court fee estimates. Legislative and executive and intergovernmental actual expenditures were lower than final budgeted amounts by \$2,106,927 and \$1,584,002, respectively. Legislative and executive actual amounts were less than final budgeted amounts due to conservative departmental salary and insurance benefit estimates, utility estimates, and property insurance estimates. Intergovernmental actual amounts were less than final budgeted amounts due to budgeting for community projects that did not occur. The County was conservative in the preparation of the 2021 budget as demonstrated by the ending unobligated fund balance being \$15,408,252 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, 2021, were \$220,703,465 (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 \$1,775,639. This increase is the result of current year capitalizations and contributions exceeding current year depreciation and disposals. The County is committed to maintaining assets at an acceptable condition as to provide the best service possible for its citizens. For governmental activities, major capital asset additions during 2021 include infrastructure and buildings. During 2021, the Philo Bridge was completed and moved from construction in progress to infrastructure in the amount of \$13,855,786. Renovations to the Health Department and Law Administration buildings and the construction of the K-9 Adoption Center were completed and moved from construction in progress to buildings in the amounts of \$4,266,929 and \$923,175; respectively. For business-type activities, major capital asset additions included construction in progress and infrastructure. During 2021, the water department facility was completed in the amount of \$822,186 with the remaining capital asset additions relating to various sanitary sewer and waterline extension projects throughout the County.

Muskingum County, Ohio

**Management's Discussion and Analysis
For the Year Ended December 31, 2021
Unaudited**

Table 4 provides a comparison of capital assets as of the end of 2021 and 2020. In addition, Note 11 (Capital Assets) provides capital asset activity during 2021.

Table 4
Capital Assets
(Net of Depreciation)

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Land	\$6,726,739	\$6,693,639	\$212,844	\$212,844	\$6,939,583	\$6,906,483
Land Improvements	34,179,643	34,179,643	0	0	34,179,643	34,179,643
Construction in Progress	527,611	16,430,610	1,191,116	264,507	1,718,727	16,695,117
Land Improvements	1,727,956	1,740,349	0	0	1,727,956	1,740,349
Buildings	31,472,643	27,009,434	1,496,765	702,184	32,969,408	27,711,618
Machinery, Equipment, Furniture and Fixtures	2,613,597	1,515,937	766,694	789,970	3,380,291	2,305,907
Vehicles	3,732,791	3,634,737	888,494	877,992	4,621,285	4,512,729
Infrastructure	50,891,553	37,911,098	84,275,019	86,964,882	135,166,572	124,875,980
Total Capital Assets	<u>\$131,872,533</u>	<u>\$129,115,447</u>	<u>\$88,830,932</u>	<u>\$89,812,379</u>	<u>\$220,703,465</u>	<u>\$218,927,826</u>

Long-Term Debt - As of December 31, 2021, the County had total debt outstanding in the amount of \$29,536,268, \$3,511,907 in governmental activities and \$26,024,361 in business-type activities. Table 5 outlines the long-term debt held by the County during 2021 and 2020.

Table 5
Long-Term Debt

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
General Obligation Bonds	\$1,196,767	\$1,529,505	\$6,516,306	\$7,872,225	\$7,713,073	\$9,401,730
Special Assessment Debt	163,548	186,948	0	0	163,548	186,948
OWDA Loans	0	0	18,737,326	19,086,003	18,737,326	19,086,003
OPWC Loan	906,799	884,165	770,729	816,066	1,677,528	1,700,231
State Infrastructure Bank Loan	752,085	661,054	0	0	752,085	661,054
Capital Leases	492,708	651,612	0	0	492,708	651,612
Total Long-Term Debt	<u>\$3,511,907</u>	<u>\$3,913,284</u>	<u>\$26,024,361</u>	<u>\$27,774,294</u>	<u>\$29,536,268</u>	<u>\$31,687,578</u>

In addition to the above debt, the County's long-term obligations include compensated absences, net pension liability, and asset retirement obligation. Additional information on the County's long-term debt can be found in Note 18 of this report. The County's total unvoted legal debt margin at December 31, 2021, is \$20,137,127.

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

Muskingum County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
Unaudited

Economic Factors

The average unemployment rate for the County in 2021 was 3.9 percent, a decrease from 2020. This rate was lower than the State's average rate for 2021 of 4.5 percent and equal to the 2021 national rate of 3.9 percent.

The County's \$2.189 billion tax base has increased one percent from the prior year.

The various economic factors, along with inflationary trends, were considered in the preparation of the County's 2021 budget, and will be considered in the preparation of future budgets. Appropriate measures will be taken to ensure spending is within available resources while continuing to provide excellent services to its constituents.

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

Requests for Information

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

Muskingum County, Ohio
Statement of Net Position
December 31, 2021

	Primary Government			Component Unit
	Governmental Activities	Business - Type Activities	Total	Land Bank
Assets				
Equity in Pooled Cash and Cash Equivalents	\$71,187,193	\$11,305,459	\$82,492,652	\$308,076
Cash and Cash Equivalents in Segregated Accounts	825,493	0	825,493	0
Cash and Cash Equivalents with Fiscal Agents	490,502	0	490,502	0
Prepaid Items	821,458	45,945	867,403	0
Materials and Supplies Inventory	668,554	4,240	672,794	0
Property Held for Reutilization	0	0	0	229,200
Permissive Motor Vehicle License Tax Receivable	37,361	0	37,361	0
Permissive Sales Taxes Receivable	6,141,748	0	6,141,748	0
Lodging Taxes Receivable	10,027	0	10,027	0
Accounts Receivable	794,045	2,727,526	3,521,571	0
Intergovernmental Receivable	9,581,015	0	9,581,015	0
Accrued Interest Receivable	55,303	0	55,303	0
Internal Balances	3,631,090	(3,631,090)	0	0
Due from Component Unit	10,169	0	10,169	0
Property Taxes Receivable	15,723,826	0	15,723,826	0
Special Assessments Receivable	96,552	0	96,552	0
Payments in Lieu of Taxes Receivable	227,393	0	227,393	0
Net Pension Asset	343,193	10,614	353,807	0
Net OPEB Asset	4,018,810	121,557	4,140,367	0
Non-Depreciable Capital Assets	41,433,993	1,403,960	42,837,953	0
Depreciable Capital Assets, Net	90,438,540	87,426,972	177,865,512	0
<i>Total Assets</i>	<u>246,536,265</u>	<u>99,415,183</u>	<u>345,951,448</u>	<u>537,276</u>
Deferred Outflows of Resources				
Deferred Charge on Refunding	19,204	232,345	251,549	0
Pension	6,083,101	181,817	6,264,918	0
OPEB	2,605,357	80,308	2,685,665	0
Asset Retirement Obligation	0	450,243	450,243	0
<i>Total Deferred Outflows of Resources</i>	<u>\$8,707,662</u>	<u>\$944,713</u>	<u>\$9,652,375</u>	<u>0</u>

(continued)

Muskingum County, Ohio
Statement of Net Position (Continued)
December 31, 2021

	Primary Government			Component Unit
	Governmental Activities	Business - Type Activities	Total	Land Bank
Liabilities				
Matured Compensated Absences Payable	\$20,140	\$0	\$20,140	\$0
Accrued Wages and Benefits Payable	1,320,285	50,153	1,370,438	0
Accounts Payable	734,919	76,165	811,084	5,288
Contracts Payable	546,415	293,679	840,094	0
Intergovernmental Payable	1,572,397	128,792	1,701,189	10,170
Payroll Withholdings Payable	267,042	10,188	277,230	0
Retainage Payable	33,058	0	33,058	0
Accrued Interest Payable	13,673	15,470	29,143	0
Unearned Revenue	1,807,545	1,589,708	3,397,253	0
Claims Payable	1,046,181	0	1,046,181	0
Customer Deposits Payable	0	51,678	51,678	0
Due to Primary Government	0	0	0	10,169
Long-Term Liabilities:				
Due Within One Year	2,636,426	2,388,974	5,025,400	0
Due In More Than One Year:				
Net Pension Liability	34,390,561	1,047,043	35,437,604	0
Other Amounts	5,252,394	25,126,541	30,378,935	0
<i>Total Liabilities</i>	<u>49,641,036</u>	<u>30,778,391</u>	<u>80,419,427</u>	<u>25,627</u>
Deferred Inflows of Resources				
Deferred Charge on Refunding	4,787	3,233	8,020	0
Property Taxes	14,396,357	0	14,396,357	0
Payments in Lieu of Taxes	227,393	0	227,393	0
Pension	15,498,992	456,963	15,955,955	0
OPEB	12,154,548	372,771	12,527,319	0
<i>Total Deferred Inflows of Resources</i>	<u>42,282,077</u>	<u>832,967</u>	<u>43,115,044</u>	<u>0</u>
Net Position				
Net Investment in Capital Assets	128,371,739	62,742,004	191,113,743	0
Restricted for:				
Capital Projects	1,969,584	0	1,969,584	0
Debt Service	132,501	0	132,501	0
Road and Bridge Projects	5,215,904	0	5,215,904	0
Starlight School Program	9,345,344	0	9,345,344	0
Children Services Programs	6,287,573	0	6,287,573	0
Public Assistance Programs	452,845	0	452,845	0
Tuberculosis Clinic Program	2,088,206	0	2,088,206	0
Court Corrections	2,524,342	0	2,524,342	0
Community Development Programs	430,208	0	430,208	0
Real Estate Assessment	3,078,524	0	3,078,524	0
Delinquent Real Estate Tax and Collection	680,204	0	680,204	0
Mental Health Programs	228,132	0	228,132	0
Law Enforcement and Public Safety	1,633,674	0	1,633,674	0
Emergency 911	354,062	0	354,062	0
Senior Services	407,750	0	407,750	0
Other Purposes	2,588,576	0	2,588,576	230
Unrestricted (Deficit)	(2,468,354)	6,006,534	3,538,180	511,419
<i>Total Net Position</i>	<u>\$163,320,814</u>	<u>\$68,748,538</u>	<u>\$232,069,352</u>	<u>\$511,649</u>

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Activities
For the Year Ended December 31, 2021

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General Government:				
Legislative and Executive	\$6,897,875	\$4,559,131	\$34,872	\$0
Judicial	5,184,869	1,140,554	1,337,680	0
Public Safety	8,352,443	3,994,632	1,639,266	0
Public Safety - Intergovernmental	1,791,132	0	0	0
Public Works	9,270,467	332,225	8,599,732	3,058,903
Public Works - Intergovernmental	1,058,896	0	0	25,732
Health	3,389,887	380,152	2,591,381	185,879
Health - Intergovernmental	1,574,442	0	115,196	0
Human Services	20,015,291	2,604,897	19,406,417	257,857
Community and Economic Development	333,786	0	0	0
Interest and Fiscal Charges	94,576	0	0	0
<i>Total Governmental Activities</i>	57,963,664	13,011,591	33,724,544	3,528,371
Business-Type Activities:				
Sewer	4,646,146	5,058,222	0	68,770
Water	3,655,261	4,961,518	0	1,232,106
<i>Total Business-Type Activities</i>	8,301,407	10,019,740	0	1,300,876
<i>Total Primary Government</i>	\$66,265,071	\$23,031,331	\$33,724,544	\$4,829,247
Component Unit				
Land Bank	\$68,221	\$0	\$420,352	0

General Revenues

Property Taxes Levied for:

- General Purposes
- Public Safety - Sheriff Levy
- Health - Tuberculosis
- Health - Mental Health
- Human Services - Senior Citizens
- Human Services - Starlight School
- Human Services - Children Services

Sales Taxes Levied for General Purposes

Lodging Taxes

Grants and Entitlements not Restricted to Specific Programs

Interest

Payments in Lieu of Taxes

Other

Total General Revenues

Change in Net Position

Net Position Beginning of Year

Net Position End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and
Change in Net Position

Primary Government			Component Unit
Governmental Activities	Business - Type Activities	Total	Land Bank
(\$2,303,872)	\$0	(\$2,303,872)	\$0
(2,706,635)	0	(2,706,635)	0
(2,718,545)	0	(2,718,545)	0
(1,791,132)	0	(1,791,132)	0
2,720,393	0	2,720,393	0
(1,033,164)	0	(1,033,164)	0
(232,475)	0	(232,475)	0
(1,459,246)	0	(1,459,246)	0
2,253,880	0	2,253,880	0
(333,786)	0	(333,786)	0
(94,576)	0	(94,576)	0
<u>(7,699,158)</u>	<u>0</u>	<u>(7,699,158)</u>	<u>0</u>
0	480,846	480,846	0
0	2,538,363	2,538,363	0
<u>0</u>	<u>3,019,209</u>	<u>3,019,209</u>	<u>0</u>
<u>(7,699,158)</u>	<u>3,019,209</u>	<u>(4,679,949)</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>352,131</u>
4,313,961	0	4,313,961	0
609,461	0	609,461	0
693,932	0	693,932	0
1,436,168	0	1,436,168	0
834,623	0	834,623	0
2,437,429	0	2,437,429	0
3,469,783	0	3,469,783	0
23,864,692	0	23,864,692	0
362,560	0	362,560	0
3,176,004	0	3,176,004	0
654,628	0	654,628	0
223,453	0	223,453	0
99,127	99,796	198,923	0
<u>42,175,821</u>	<u>99,796</u>	<u>42,275,617</u>	<u>0</u>
34,476,663	3,119,005	37,595,668	352,131
<u>128,844,151</u>	<u>65,629,533</u>	<u>194,473,684</u>	<u>159,518</u>
<u>\$163,320,814</u>	<u>\$68,748,538</u>	<u>\$232,069,352</u>	<u>\$511,649</u>

Muskingum County, Ohio
Balance Sheet
Governmental Funds
December 31, 2021

	General	Public Assistance	Starlight School Levy	Children Services Levy
Assets				
Equity in Pooled Cash and Cash Equivalents	\$28,674,799	\$516,483	\$4,757,116	\$5,570,711
Cash and Cash Equivalents in Segregated Accounts	350,885	108,869	0	15,743
Cash and Cash Equivalents with Fiscal Agents	0	0	357,614	0
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	85,783	0	0	0
Receivables:				
Property Taxes	5,106,079	0	2,720,042	3,895,005
Payments in Lieu of Taxes	0	0	0	0
Permissive Sales Taxes	6,141,748	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Lodging Taxes	0	0	0	0
Accounts	231,914	37,412	990	13,957
Accrued Interest	55,303	0	0	0
Intergovernmental	1,713,116	545,694	854,266	1,232,452
Interfund	1,181,291	123,148	3,623,113	64,933
Special Assessments	0	0	0	0
Due from Component Unit	0	0	0	0
Materials and Supplies Inventory	163,898	10,903	20,175	6,966
Prepaid Items	453,897	49,808	75,890	49,587
<i>Total Assets</i>	<u>\$44,158,713</u>	<u>\$1,392,317</u>	<u>\$12,409,206</u>	<u>\$10,849,354</u>
Liabilities				
Accounts Payable	\$267,777	\$43,663	\$28,171	\$158,979
Accrued Wages and Benefits Payable	622,628	138,375	152,909	149,085
Contracts Payable	0	0	0	0
Matured Compensated Absences Payable	7,919	0	0	1,571
Retainage Payable	0	0	0	0
Interfund Payable	0	82,124	0	14,097
Intergovernmental Payable	570,722	225,551	145,038	107,056
Unearned Revenue	0	0	0	0
Payroll Withholdings Payable	136,873	27,420	22,013	28,419
<i>Total Liabilities</i>	<u>1,605,919</u>	<u>517,133</u>	<u>348,131</u>	<u>459,207</u>
Deferred Inflows of Resources				
Property Taxes	4,649,728	0	2,513,042	3,559,582
Payments in Lieu of Taxes	0	0	0	0
Unavailable Revenue	6,192,232	78,189	1,003,174	1,475,483
<i>Total Deferred Inflows of Resources</i>	<u>10,841,960</u>	<u>78,189</u>	<u>3,516,216</u>	<u>5,035,065</u>
Fund Balances				
Nonspendable	703,578	60,711	96,065	56,553
Restricted	0	736,284	8,448,794	5,298,529
Committed	64,790	0	0	0
Assigned	9,239,964	0	0	0
Unassigned (Deficit)	21,702,502	0	0	0
<i>Total Fund Balances</i>	<u>31,710,834</u>	<u>796,995</u>	<u>8,544,859</u>	<u>5,355,082</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$44,158,713</u>	<u>\$1,392,317</u>	<u>\$12,409,206</u>	<u>\$10,849,354</u>

See accompanying notes to the basic financial statements

Motor Vehicle and Gasoline Tax	Other Governmental Funds	Total Governmental Funds
\$2,564,852	\$16,950,295	\$59,034,256
4,158	299,653	779,308
0	132,888	490,502
0	33,058	118,841
0	4,002,700	15,723,826
0	227,393	227,393
0	0	6,141,748
37,361	0	37,361
0	10,027	10,027
29,709	289,578	603,560
0	0	55,303
3,250,397	1,985,090	9,581,015
0	14,586	5,007,071
0	96,552	96,552
0	10,169	10,169
434,988	31,624	668,554
47,333	144,943	821,458
<u>\$6,368,798</u>	<u>\$24,228,556</u>	<u>\$99,406,944</u>
\$95,599	\$140,730	\$734,919
82,653	174,635	1,320,285
0	546,415	546,415
0	10,650	20,140
0	33,058	33,058
600,000	679,760	1,375,981
58,789	458,249	1,565,405
0	1,807,545	1,807,545
16,436	35,881	267,042
<u>853,477</u>	<u>3,886,923</u>	<u>7,670,790</u>
0	3,674,005	14,396,357
0	227,393	227,393
<u>2,735,553</u>	<u>1,904,569</u>	<u>13,389,200</u>
<u>2,735,553</u>	<u>5,805,967</u>	<u>28,012,950</u>
482,321	176,567	1,575,795
2,297,447	14,469,406	31,250,460
0	0	64,790
0	0	9,239,964
0	(110,307)	21,592,195
<u>2,779,768</u>	<u>14,535,666</u>	<u>63,723,204</u>
<u>\$6,368,798</u>	<u>\$24,228,556</u>	<u>\$99,406,944</u>

Muskingum County, Ohio
Reconciliation of Total Governmental Fund Balances to
Net Position of Governmental Activities
December 31, 2021

Total Governmental Fund Balances		\$63,723,204
<i>Amounts reported for governmental activities in the statement of net position are different because:</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		131,872,533
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	1,327,469	
Special Assessments	96,552	
Lodging Taxes	9,793	
Permissive Sales Taxes	4,199,370	
Charges for Services	275,378	
Licenses and Permits	2,835	
Fines and Forfeitures	261,819	
Intergovernmental	7,114,237	
Interest	51,691	
Rent	5,024	
Other	45,032	
	13,389,200	
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.		11,217,593
Deferred charges on refundings do not provide current financial resources and therefore are not reported in the funds:		
Deferred Outflows	19,204	
Deferred Inflows	(4,787)	
	14,417	
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.		(13,673)
The net pension/OPEB asset, net pension/OPEB liability, are not due and payable in the current period; therefore, the asset, liability, and related deferred inflows/outflows are not reported in governmental funds:		
Net Pension Asset	343,193	
Net OPEB Asset	4,018,810	
Deferred Outflows - Pension	6,083,101	
Deferred Outflows - OPEB	2,605,357	
Net Pension Liability	(34,390,561)	
Deferred Inflows - Pension	(15,498,992)	
Deferred Inflows - OPEB	(12,154,548)	
	(48,993,640)	
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
General Obligation Bonds Payable and Unamortized Premiums	(1,196,767)	
Special Assessments Bonds Payable and Unamortized Premiums	(163,548)	
OPWC Loan Payable	(906,799)	
State Infrastructure Bank Loan Payable	(752,085)	
Compensated Absences Payable	(4,376,913)	
Capital Leases Payable	(492,708)	
	(7,888,820)	
Net Position of Governmental Activities		\$163,320,814

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, 2021

	General	Public Assistance	Starlight School Levy	Children Services Levy
Revenues				
Property Taxes	\$4,342,093	\$0	\$2,459,925	\$3,511,818
Special Assessments	0	0	0	0
Lodging Taxes	0	0	0	0
Permissive Sales Taxes	23,484,018	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	5,699,008	571,812	55,635	1,515,179
Licenses and Permits	633,186	0	0	0
Fines and Forfeitures	446,323	0	0	0
Intergovernmental	3,889,002	9,118,448	2,972,747	5,037,237
Interest	667,268	0	51	0
Payments in Lieu of Taxes	131,883	0	0	0
Rent	294,145	0	0	0
Contributions and Donations	0	0	1,812	70,059
Other	509,552	158,993	83,377	100,965
<i>Total Revenues</i>	<u>40,096,478</u>	<u>9,849,253</u>	<u>5,573,547</u>	<u>10,235,258</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	9,955,968	0	0	0
Judicial	8,422,507	0	0	0
Public Safety	13,179,141	0	0	0
Public Works	165,647	0	0	0
Health	394,036	0	0	0
Human Services	669,002	9,514,000	7,474,972	8,727,069
Community and Economic Development	0	0	0	0
Capital Outlay	180,150	0	0	0
Intergovernmental	970,070	0	0	0
Debt Service:				
Principal Retirement	180,621	4,877	0	0
Interest and Fiscal Charges	11,830	475	0	0
<i>Total Expenditures</i>	<u>34,128,972</u>	<u>9,519,352</u>	<u>7,474,972</u>	<u>8,727,069</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>5,967,506</u>	<u>329,901</u>	<u>(1,901,425)</u>	<u>1,508,189</u>
Other Financing Sources (Use)				
State Infrastructure Bank Loan Issued	0	0	0	0
OWDA Loans Issued	0	0	0	0
OPWC Loans Issued	0	0	0	0
Proceeds from the Sale of Capital Assets	15,275	0	0	0
Inception of a Capital Lease	180,150	0	0	0
Transfers In	61,689	215,685	0	0
Transfers Out	(3,176,891)	0	0	0
<i>Total Other Financing Sources (Use)</i>	<u>(2,919,777)</u>	<u>215,685</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	3,047,729	545,586	(1,901,425)	1,508,189
Fund Balances Beginning of Year	<u>28,663,105</u>	<u>251,409</u>	<u>10,446,284</u>	<u>3,846,893</u>
<i>Fund Balances End of Year</i>	<u>\$31,710,834</u>	<u>\$796,995</u>	<u>\$8,544,859</u>	<u>\$5,355,082</u>

See accompanying notes to the basic financial statements

Motor Vehicle and Gasoline Tax	Other Governmental Funds	Total Governmental Funds
\$0	\$3,613,702	\$13,927,538
0	20,812	20,812
0	354,271	354,271
0	0	23,484,018
164,774	0	164,774
0	3,303,696	11,145,330
1,050	281,339	915,575
54,556	607,500	1,108,379
7,688,162	9,587,577	38,293,173
1,558	1,519	670,396
0	91,570	223,453
0	16,791	310,936
4,370	527,249	603,490
71,803	114,276	1,038,966
<u>7,986,273</u>	<u>18,520,302</u>	<u>92,261,111</u>
0	1,093,710	11,049,678
0	750,161	9,172,668
0	3,484,186	16,663,327
7,226,867	1,206,455	8,598,969
0	3,383,555	3,777,591
0	4,493,562	30,878,605
0	333,786	333,786
0	2,694,628	2,874,778
0	3,454,400	4,424,470
260,046	492,916	938,460
35,455	44,364	92,124
<u>7,522,368</u>	<u>21,431,723</u>	<u>88,804,456</u>
<u>463,905</u>	<u>(2,911,421)</u>	<u>3,456,655</u>
0	123,787	123,787
0	146,036	146,036
0	100,000	100,000
0	0	15,275
0	0	180,150
1,000,000	2,356,548	3,633,922
(395,342)	(61,689)	(3,633,922)
<u>604,658</u>	<u>2,664,682</u>	<u>565,248</u>
1,068,563	(246,739)	4,021,903
<u>1,711,205</u>	<u>14,782,405</u>	<u>59,701,301</u>
<u>\$2,779,768</u>	<u>\$14,535,666</u>	<u>\$63,723,204</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, 2021

Net Change in Fund Balances - Governmental Funds		\$4,021,903
<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	5,410,064	
Capital Asset Additions - Capital Contributions	2,201,281	
Current Year Depreciation	<u>(4,171,795)</u>	3,439,550
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 gain on sale of capital assets:		
Proceeds from Sale of Capital Assets	(15,275)	
Loss on Sale of Capital Assets	<u>(667,189)</u>	(682,464)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds:		
Delinquent Property Taxes	(132,181)	
Special Assessments	(20,812)	
Lodging Taxes	8,289	
Permissive Sales Taxes	380,674	
Charges for Services	(599,562)	
Licenses and Permits	(148)	
Fines and Forfeitures	(18,105)	
Intergovernmental	(671,694)	
Interest	(12,640)	
Rent	(15,588)	
Contributions and Donations	(459)	
Other	<u>(150,431)</u>	(1,232,657)
Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows:		
Pension	4,770,590	
OPEB	<u>26,837</u>	4,797,427
Except for amounts reported as deferred inflows/outflows, changes in the net pension/OPEB liability are reported as pension/OPEB expense in the statement of activities:		
Pension	(1,263,540)	
OPEB	<u>23,432,482</u>	22,168,942
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	320,500	
Special Assessment Bonds	22,748	
OWDA Loans	146,036	
OPWC Loans	77,366	
State Infrastructure Bank Loan	32,756	
Capital Leases	<u>339,054</u>	938,460
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	(7,245)	
Amortization of Deferred Amount on Refunding - Deferred Outflow	(8,781)	
Amortization of Deferred Amount on Refunding - Deferred Inflow	684	
Amortization of Bond Premium	<u>12,890</u>	(2,452)
Long-term debt proceeds are other financing sources in the governmental funds, but the issuance increases the long-term liabilities on the statement of net position:		
State Infrastructure Bank Loan Issued	(123,787)	
OWDA Loans Issued	(146,036)	
OPWC Loans Issued	<u>(100,000)</u>	(369,823)
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.		
		(180,150)
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		170,076
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>1,407,851</u>
Change in Net Position of Governmental Activities		<u><u>\$34,476,663</u></u>

Muskingum County, Ohio
Statement of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$3,768,000	\$3,768,000	\$4,355,008	\$587,008
Permissive Sales Taxes	17,750,000	17,750,000	23,225,553	5,475,553
Charges for Services	4,501,900	4,504,400	5,700,384	1,195,984
Licenses and Permits	405,100	405,100	591,989	186,889
Fines and Forfeitures	252,000	252,000	431,360	179,360
Intergovernmental	3,188,200	3,199,092	3,880,465	681,373
Interest	595,090	595,090	276,653	(318,437)
Payments in Lieu of Taxes	210,000	210,000	131,883	(78,117)
Rent	377,075	317,075	278,595	(38,480)
Other	468,300	479,463	996,144	516,681
<i>Total Revenues</i>	<u>31,515,665</u>	<u>31,480,220</u>	<u>39,868,034</u>	<u>8,387,814</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	12,110,000	12,711,619	10,604,692	2,106,927
Judicial	8,621,242	9,249,060	8,537,873	711,187
Public Safety	13,158,282	13,898,261	13,397,734	500,527
Public Works	194,999	206,827	162,355	44,472
Health	445,706	466,881	401,225	65,656
Human Services	990,813	1,055,110	693,683	361,427
Intergovernmental	2,856,300	2,559,004	975,002	1,584,002
<i>Total Expenditures</i>	<u>38,377,342</u>	<u>40,146,762</u>	<u>34,772,564</u>	<u>5,374,198</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(6,861,677)</u>	<u>(8,666,542)</u>	<u>5,095,470</u>	<u>13,762,012</u>
Other Financing Sources (Uses)				
Proceeds from the Sale of Capital Assets	30,000	30,000	790,275	760,275
Advances In	0	0	605,900	605,900
Advances Out	0	0	(460,920)	(460,920)
Transfers In	150,000	150,000	61,689	(88,311)
Transfers Out	(3,690,000)	(4,000,062)	(3,170,766)	829,296
<i>Total Other Financing Sources (Uses)</i>	<u>(3,510,000)</u>	<u>(3,820,062)</u>	<u>(2,173,822)</u>	<u>1,646,240</u>
<i>Net Change in Fund Balance</i>	(10,371,677)	(12,486,604)	2,921,648	15,408,252
Fund Balance Beginning of Year	22,115,978	22,115,978	22,115,978	0
Prior Year Encumbrances Appropriated	861,854	861,854	861,854	0
<i>Fund Balance End of Year</i>	<u>\$12,606,155</u>	<u>\$10,491,228</u>	<u>\$25,899,480</u>	<u>\$15,408,252</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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$550,000	\$417,896	\$417,896	\$0
Intergovernmental	9,755,000	9,979,000	8,613,531	(1,365,469)
Other	35,000	167,104	159,827	(7,277)
<i>Total Revenues</i>	<u>10,340,000</u>	<u>10,564,000</u>	<u>9,191,254</u>	<u>(1,372,746)</u>
Expenditures				
Current:				
Human Services	<u>10,540,000</u>	<u>11,049,911</u>	<u>9,676,134</u>	<u>1,373,777</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(200,000)</u>	<u>(485,911)</u>	<u>(484,880)</u>	<u>1,031</u>
Other Financing Source (Use)				
Transfers In	275,000	275,000	215,685	(59,315)
Transfer Out	<u>(75,000)</u>	<u>(75,000)</u>	<u>0</u>	<u>75,000</u>
<i>Total Other Financing Source (Use)</i>	<u>200,000</u>	<u>200,000</u>	<u>215,685</u>	<u>15,685</u>
<i>Net Change in Fund Balance</i>	0	(285,911)	(269,195)	16,716
Fund Balance Beginning of Year	439,190	439,190	439,190	0
Prior Year Encumbrances Appropriated	<u>118,656</u>	<u>113,580</u>	<u>113,580</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$557,846</u></u>	<u><u>\$266,859</u></u>	<u><u>\$283,575</u></u>	<u><u>\$16,716</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
Starlight School Levy Fund
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$2,246,663	\$2,246,663	\$2,471,937	\$225,274
Charges for Services	59,620	59,620	45,384	(14,236)
Intergovernmental	2,236,771	2,272,556	2,914,565	642,009
Interest	15,000	15,000	51	(14,949)
Payments in Lieu of Taxes	7,500	7,500	0	(7,500)
Contributions and Donations	10,000	10,000	1,770	(8,230)
Other	105,000	105,000	83,377	(21,623)
<i>Total Revenues</i>	<u>4,680,554</u>	<u>4,716,339</u>	<u>5,517,084</u>	<u>800,745</u>
Expenditures				
Current:				
Human Services	<u>10,521,171</u>	<u>10,669,620</u>	<u>7,582,464</u>	<u>3,087,156</u>
<i>Net Change in Fund Balance</i>	(5,840,617)	(5,953,281)	(2,065,380)	3,887,901
Fund Balance Beginning of Year	10,373,664	10,373,664	10,373,664	0
Prior Year Encumbrances Appropriated	<u>138,538</u>	<u>138,538</u>	<u>138,538</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$4,671,585</u></u>	<u><u>\$4,558,921</u></u>	<u><u>\$8,446,822</u></u>	<u><u>\$3,887,901</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$3,400,000	\$3,400,000	\$3,523,830	\$123,830
Charges for Services	1,701,000	1,701,000	1,522,857	(178,143)
Intergovernmental	3,519,000	4,719,000	5,303,049	584,049
Payments in Lieu of Taxes	7,500	7,500	0	(7,500)
Contributions and Donations	11,700	11,700	70,096	58,396
Other	132,000	132,200	79,529	(52,671)
<i>Total Revenues</i>	<u>8,771,200</u>	<u>9,971,400</u>	<u>10,499,361</u>	<u>527,961</u>
Expenditures				
Current:				
Human Services	<u>9,925,475</u>	<u>10,270,109</u>	<u>8,897,097</u>	<u>1,373,012</u>
<i>Net Change in Fund Balance</i>	(1,154,275)	(298,709)	1,602,264	1,900,973
Fund Balance Beginning of Year	3,114,858	3,114,858	3,114,858	0
Prior Year Encumbrances Appropriated	<u>344,634</u>	<u>344,634</u>	<u>344,634</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$2,305,217</u>	<u>\$3,160,783</u>	<u>\$5,061,756</u>	<u>\$1,900,973</u>

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle and Gasoline Tax Fund
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Permissive Motor Vehicle License Tax	\$200,000	\$200,000	\$161,564	(\$38,436)
Licenses and Permits	0	0	1,050	1,050
Fines and Forfeitures	45,000	45,000	50,398	5,398
Intergovernmental	6,840,000	6,840,000	7,651,084	811,084
Interest	0	0	1,600	1,600
Contributions and Donations	0	4,369	4,370	1
Other	24,000	173,118	57,670	(115,448)
<i>Total Revenues</i>	<u>7,109,000</u>	<u>7,262,487</u>	<u>7,927,736</u>	<u>665,249</u>
Expenditures				
Current:				
Public Works	6,334,000	8,202,442	7,497,372	705,070
Debt Service:				
Principal Retirement	225,306	273,664	260,046	13,618
Interest and Fiscal Charges	33,833	35,455	35,455	0
<i>Total Expenditures</i>	<u>6,593,139</u>	<u>8,511,561</u>	<u>7,792,873</u>	<u>718,688</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>515,861</u>	<u>(1,249,074)</u>	<u>134,863</u>	<u>1,383,937</u>
Other Financing Source (Uses)				
Advances Out	(200,000)	(200,000)	(200,000)	0
Transfers In	259,139	1,004,945	1,000,000	(4,945)
Transfers Out	(575,000)	(461,317)	(395,342)	65,975
<i>Total Other Financing Source (Uses)</i>	<u>(515,861)</u>	<u>343,628</u>	<u>404,658</u>	<u>61,030</u>
<i>Net Change in Fund Balance</i>	0	(905,446)	539,521	1,444,967
Fund Balance Beginning of Year	1,634,271	1,634,271	1,634,271	0
Prior Year Encumbrances Appropriated	213,934	213,934	213,934	0
<i>Fund Balance End of Year</i>	<u>\$1,848,205</u>	<u>\$942,759</u>	<u>\$2,387,726</u>	<u>\$1,444,967</u>

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2021

	Business - Type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Sewer	Water	Total	
Assets				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents	\$4,102,061	\$7,151,720	\$11,253,781	\$12,034,096
Cash and Cash Equivalents in Segregated Accounts	0	0	0	46,185
Prepaid Items	12,086	33,859	45,945	0
Materials and Supplies Inventory	2,851	1,389	4,240	0
Receivables:				
Accounts	2,043,334	684,192	2,727,526	190,485
Interfund	0	60,980	60,980	0
<i>Total Current Assets</i>	<u>6,160,332</u>	<u>7,932,140</u>	<u>14,092,472</u>	<u>12,270,766</u>
Noncurrent Assets:				
Restricted Cash and Cash Equivalents	0	51,678	51,678	0
Net Pension Asset	3,538	7,076	10,614	0
Net OPEB Asset	40,519	81,038	121,557	0
Non-Depreciable Capital Assets	12,200	1,391,760	1,403,960	0
Depreciable Capital Assets, Net	49,692,706	37,734,266	87,426,972	0
<i>Total Noncurrent Assets</i>	<u>49,748,963</u>	<u>39,265,818</u>	<u>89,014,781</u>	<u>0</u>
<i>Total Assets</i>	<u>55,909,295</u>	<u>47,197,958</u>	<u>103,107,253</u>	<u>12,270,766</u>
Deferred Outflows of Resources				
Deferred Charge on Refunding	93,869	138,476	232,345	0
Pension	60,607	121,210	181,817	0
OPEB	26,770	53,538	80,308	0
Asset Retirement Obligation	450,243	0	450,243	0
<i>Total Deferred Outflows of Resources</i>	<u>631,489</u>	<u>313,224</u>	<u>944,713</u>	<u>0</u>
Liabilities				
Current Liabilities:				
Accrued Wages and Benefits Payable	15,262	34,891	50,153	0
Intergovernmental Payable	104,033	24,759	128,792	6,992
Accounts Payable	10,427	65,738	76,165	0
Contracts Payable	0	293,679	293,679	0
Accrued Interest Payable	11,137	4,333	15,470	0
Interfund Payable	3,678,921	13,149	3,692,070	0
Unearned Revenue	0	1,589,708	1,589,708	0
Claims Payable - Health Benefits	0	0	0	1,046,181
Current Portion of Compensated Absences Payable	19,036	57,182	76,218	0
Current Portion of General Obligation Bonds Payable	841,100	494,400	1,335,500	0
Current Portion of OWDA Loans Payable	415,421	531,610	947,031	0
Current Portion of OPWC Loans Payable	30,225	0	30,225	0
Payroll Withholdings Payable	3,271	6,917	10,188	0
<i>Total Current Liabilities</i>	<u>5,128,833</u>	<u>3,116,366</u>	<u>8,245,199</u>	<u>1,053,173</u>
Long-Term Liabilities (Net of Current Portion):				
Customer Deposits Payable	0	51,678	51,678	0
Compensated Absences Payable	18,343	70,593	88,936	0
General Obligation Bonds Payable	3,882,246	1,298,560	5,180,806	0
OWDA Loans Payable	7,823,856	9,966,439	17,790,295	0
OPWC Loans Payable	740,504	0	740,504	0
Net Pension Liability	349,014	698,029	1,047,043	0
Asset Retirement Obligation	1,326,000	0	1,326,000	0
<i>Total Long-Term Liabilities</i>	<u>14,139,963</u>	<u>12,085,299</u>	<u>26,225,262</u>	<u>0</u>
<i>Total Liabilities</i>	<u>19,268,796</u>	<u>15,201,665</u>	<u>34,470,461</u>	<u>1,053,173</u>
Deferred Inflows of Resources				
Deferred Charge on Refunding	3,233	0	3,233	0
Pension	152,321	304,642	456,963	0
OPEB	124,257	248,514	372,771	0
<i>Total Deferred Inflows of Resources</i>	<u>279,811</u>	<u>553,156</u>	<u>832,967</u>	<u>0</u>
Net Position				
Net Investment in Capital Assets	36,062,190	26,679,814	62,742,004	0
Unrestricted	929,987	5,076,547	6,006,534	11,217,593
<i>Total Net Position</i>	<u>\$36,992,177</u>	<u>\$31,756,361</u>	<u>\$68,748,538</u>	<u>\$11,217,593</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, 2021

	<u>Business - Type Activities - Enterprise Funds</u>			Governmental Activities - Internal Service Funds
	<u>Sewer</u>	<u>Water</u>	<u>Total</u>	
Operating Revenues				
Charges for Services	\$4,824,200	\$4,752,019	\$9,576,219	\$11,482,523
Other	16,623	63,502	80,125	189,643
<i>Total Operating Revenues</i>	<u>4,840,823</u>	<u>4,815,521</u>	<u>9,656,344</u>	<u>11,672,166</u>
Operating Expenses				
Personal Services	324,438	596,840	921,278	0
Contractual Services	1,421,729	529,758	1,951,487	1,649,047
Materials and Supplies	176,059	480,712	656,771	0
Claims	0	0	0	7,824,398
Depreciation	1,905,979	1,697,329	3,603,308	0
Amortization	130,099	0	130,099	0
Other	117,258	149,991	267,249	0
<i>Total Operating Expenses</i>	<u>4,075,562</u>	<u>3,454,630</u>	<u>7,530,192</u>	<u>9,473,445</u>
<i>Operating Income</i>	<u>765,261</u>	<u>1,360,891</u>	<u>2,126,152</u>	<u>2,198,721</u>
Non-Operating Revenues (Expenses)				
Other Non-Operating Revenues	0	19,671	19,671	0
Other Non-Operating Expenses	0	0	0	(790,870)
Interest and Fiscal Charges	(472,593)	(170,286)	(642,879)	0
Loss on Disposal of Capital Assets	(97,991)	(30,345)	(128,336)	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(570,584)</u>	<u>(180,960)</u>	<u>(751,544)</u>	<u>(790,870)</u>
<i>Income Before Contributions</i>	194,677	1,179,931	1,374,608	1,407,851
Capital Contributions	302,792	1,441,605	1,744,397	0
<i>Change in Net Position</i>	497,469	2,621,536	3,119,005	1,407,851
Net Position Beginning of Year	<u>36,494,708</u>	<u>29,134,825</u>	<u>65,629,533</u>	<u>9,809,742</u>
<i>Net Position End of Year</i>	<u>\$36,992,177</u>	<u>\$31,756,361</u>	<u>\$68,748,538</u>	<u>\$11,217,593</u>

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2021

	<u>Business - Type Activities - Enterprise Funds</u>			Governmental
	<u>Sewer</u>	<u>Water</u>	<u>Total</u>	Activities - Internal Service Funds
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$4,846,654	\$4,756,669	\$9,603,323	\$0
Cash Received from Transactions with Other Funds	0	0	0	11,481,676
Cash Received from Other Operating Revenues	16,623	63,502	80,125	189,643
Cash Payments for Employee Services and Benefits	(660,333)	(1,152,773)	(1,813,106)	0
Cash Payments for Goods and Services	(1,594,266)	(1,304,730)	(2,898,996)	(1,649,047)
Cash Payments for Claims	0	0	0	(7,911,588)
Cash Payments for Other Operating Expenses	(117,258)	(149,991)	(267,249)	0
Other Non-Operating Revenues	0	19,671	19,671	0
Other Non-Operating Expenses	0	0	0	(790,870)
Utility Deposits Received	0	11,175	11,175	0
Utility Deposits Returned	0	(775)	(775)	0
Utility Deposits Applied	0	(8,150)	(8,150)	0
<i>Net Cash Provided by Operating Activities</i>	<u>2,491,420</u>	<u>2,234,598</u>	<u>4,726,018</u>	<u>1,319,814</u>
Cash Flows from Capital and Related Financing Activities				
Payment for Capital Acquisitions	(586,446)	(2,516,425)	(3,102,871)	0
OWDA Loans Issued	0	562,126	562,126	0
Tap-In Fees	282,638	209,499	492,137	0
Capital Grants	0	2,821,814	2,821,814	0
Principal Paid on General Obligation Bonds	(821,800)	(478,400)	(1,300,200)	0
Principal Paid on OWDA Loans	(405,087)	(505,716)	(910,803)	0
Principal Paid on OPWC Loan	(45,337)	0	(45,337)	0
Principal Paid on Interfund Activity Notes	(181,900)	0	(181,900)	0
Interest and Fiscal Charges Paid on General Obligation Bonds	(151,216)	(64,530)	(215,746)	0
Interest and Fiscal Charges Paid on OWDA Loans	(254,090)	(80,874)	(334,964)	0
Interest and Fiscal Charges Paid on Interfund Activity Notes	(94,890)	0	(94,890)	0
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(2,258,128)</u>	<u>(52,506)</u>	<u>(2,310,634)</u>	<u>0</u>
<i>Net Increase in Cash and Cash Equivalents</i>	233,292	2,182,092	2,415,384	1,319,814
Cash and Cash Equivalents Beginning of Year	<u>3,868,769</u>	<u>5,021,306</u>	<u>8,890,075</u>	<u>10,760,467</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$4,102,061</u>	<u>\$7,203,398</u>	<u>\$11,305,459</u>	<u>\$12,080,281</u>

(continued)

Muskingum County, Ohio
Statement of Cash Flows
Proprietary Funds (Continued)
For the Year Ended December 31, 2021

	<u>Business - Type Activities - Enterprise Funds</u>			Governmental
	<u>Sewer</u>	<u>Water</u>	<u>Total</u>	Activities - Internal Service Funds
Reconciliation of Operating Income to Net Cash Provided by Operating Activities				
Operating Income	\$765,261	\$1,360,891	\$2,126,152	\$2,198,721
Adjustments:				
Other Non-Operating Revenues	0	19,671	19,671	0
Other Non-Operating Expenses	0	0	0	(790,870)
Depreciation	1,905,979	1,697,329	3,603,308	0
Amortization	130,099	0	130,099	0
Changes in Assets and Deferred Outflows of Resources and Liabilities and Deferred Inflows of Resources:				
(Increase) Decrease in Prepaid Items	(1,088)	13	(1,075)	0
Increase in Materials and Supplies Inventory	(2,851)	(1,133)	(3,984)	0
(Increase) Decrease in Accounts Receivable	19,548	(126,499)	(106,951)	(181,152)
Decrease in Interfund Receivable	2,906	9,142	12,048	0
Increase in Net Pension Asset	(418)	(835)	(1,253)	0
Increase in Net OPEB Asset	(195,822)	(391,644)	(587,466)	0
Decrease in Deferred Outflows of Resources - Pension	72,849	145,701	218,550	0
Decrease in Deferred Outflows of Resources - OPEB	41,418	82,838	124,256	0
Decrease in Deferred Outflows of Resources - Asset Retirement Obligation	33,219	0	33,219	0
Increase in Accrued Wages and Benefits Payable	1,409	5,149	6,558	0
Increase in Intergovernmental Payable	36,157	11,144	47,301	38
Increase in Payroll Withholdings Payable	686	480	1,166	0
Decrease in Accounts Payable	(12,274)	(41,219)	(53,493)	0
Decrease in Interfund Payable	(117,722)	(154,686)	(272,408)	0
Increase in Claims Payable	0	0	0	93,077
Increase in Compensated Absences Payable	6,487	4,853	11,340	0
Increase in Customer Deposits Payable	0	2,250	2,250	0
Decrease in Net Pension Liability	(1,870)	(3,740)	(5,610)	0
Decrease in Deferred Inflows of Resources - Pension	(105,199)	(210,396)	(315,595)	0
Decrease in Deferred Inflows of Resources - OPEB	(87,354)	(174,711)	(262,065)	0
<i>Net Cash Provided by Operating Activities</i>	<u>\$2,491,420</u>	<u>\$2,234,598</u>	<u>\$4,726,018</u>	<u>\$1,319,814</u>

Noncash Capital Financing Transactions:

Sewer Fund payables relating to the acquisition of capital assets totaled \$176,933 for contracts payable during 2020. During 2021, there were no payables related to the acquisition of Sewer Fund capital asset. The Sewer Fund had \$1,289,910 in accounts receivable for tap-in fees as of December 31, 2020 and \$1,241,294 as of December 31, 2021. During 2020, the Sewer Fund acquired capital assets through a transfer of operations from the Village of South Zanesville in the amount of \$2,208,961. There was no transfer of operations during 2021. The Sewer Fund received \$68,770 in sewer lines from developers during 2021. Nothing was received from developers during 2020.

Water Fund payables relating to the acquisition of capital assets totaled \$408,091 for contracts payable during 2020 and \$293,679 for contracts payable during 2021.

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Fiduciary Net Position
Custodial Funds
December 31, 2021

Assets	
Equity in Pooled Cash and Cash Equivalents	\$23,159,677
Cash and Cash Equivalents in Segregated Accounts	3,326,754
Receivables:	
Intergovernmental	4,282,341
Accounts	4,098,348
Property Taxes	92,151,941
Payments in Lieu of Taxes	636,428
<i>Total Assets</i>	<u>127,655,489</u>
 Liabilities	
Intergovernmental Payable	7,814,328
Other Liabilities	30,381
<i>Total Liabilities</i>	<u>7,844,709</u>
 Deferred Inflows of Resources	
Property Taxes	84,611,175
Payments in Lieu of Taxes	636,428
<i>Total Deferred Inflow of Resources</i>	<u>85,247,603</u>
 Net Position	
Restricted for Individuals, Organizations, and Other Governments	<u><u>\$34,563,177</u></u>

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2021

Additions	
Intergovernmental	\$9,150,692
Amounts Received As Fiscal Agent	22,352,086
Licenses, Permits, and Fees for Other Governments	17,336,271
Fines and Forfeitures for Other Governments	4,512,669
Property Tax Collections for Other Governments	80,548,630
Sheriff Sale Collections for Individuals, Organizations, and Other Governments	1,820,572
Amounts Received for Others	371,262
<i>Total Additions</i>	<u>136,092,182</u>
 Deductions	
Distributions to the State of Ohio	81,502
Distributions as Fiscal Agent	18,226,016
Licenses, Permits, and Fees Distributions to Other Governments	17,061,717
Fines and Forfeitures Distributions to Other Governments	4,785,866
Distributions of State Funds to Other Governments	9,150,692
Property Tax Distributions to Other Governments	82,029,179
Distributions to Individuals	280,016
<i>Total Deductions</i>	<u>131,614,988</u>
 <i>Change in Net Position</i>	 4,477,194
 Net Position Beginning of Year	 <u>30,085,983</u>
 <i>Net Position End of Year</i>	 <u><u>\$34,563,177</u></u>

See accompanying notes to the basic financial statements

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Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2021

NOTE 1 - REPORTING ENTITY

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

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

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

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

The component unit column in the combined financial statements identifies the financial data of the County's component unit, the Muskingum County Land Reutilization Corporation (Land Bank). It is discretely reported to emphasize that it is legally separate from the County.

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2021

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

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

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

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

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

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2021

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

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

The County participates in the following organizations which are defined as jointly governed organizations. Additional financial information concerning the jointly governed organizations is discussed in Note 21.

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 22.

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

The County is associated with the following organizations which are public entity pools. Additional information concerning this organization is presented in Note 23.

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2021

Basis of Presentation

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

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

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

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

Fund Accounting

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

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2021

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

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

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

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

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

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

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

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

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

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

Fiduciary Funds Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds, and custodial funds. Trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangement that has certain characteristics. The County does not have any trust funds. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund.

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2021

Measurement Focus

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

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

Like the government-wide statements, all proprietary and fiduciary funds are accounted for on a flow of economic resources measurement focus. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of these funds are included on the Statement of Fund Net Position. In fiduciary funds, a liability to the beneficiaries of fiduciary activity is recognized when an event has occurred that compels the government to disburse fiduciary resources. Fiduciary fund liabilities, other than those to beneficiaries, are recognized using the economic resources measurement focus.

For proprietary funds, the Statement of Changes in Revenues, Expenses, and Changes in Fund Net Position presents increases (i.e., revenues) and decreases (i.e., expenses) in total net position. The Statement of Cash Flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

Fiduciary funds present a Statement of Changes in Fiduciary Net Position which reports additions to and deductions from investment trust funds, private purpose trust funds, and custodial funds.

Basis of Accounting

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2021

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

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

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

Deferred Outflows/Inflows of Resources In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide Statement of Net Position for deferred charge on refunding, asset retirement obligation, pension, and OPEB. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows of resources related to asset retirement obligations is originally measured at the amount of the corresponding liability. This amount is expensed in a systematic and rational manner over the tangible asset's useful life. The deferred outflows of resources related to pension and OPEB plans are explained in Notes 13 and 14.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include deferred charge on refunding, property taxes, payments in lieu of taxes, unavailable revenue, pension, and OPEB. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2021, but which were levied to finance year 2022 operations. These amounts have been recorded as a deferred inflow on both the government-wide Statement of Net Position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet and represents receivables which will not be collected within the available period. For the County unavailable revenue includes delinquent property taxes, special assessments, lodging taxes, permissive sales taxes, charges for services, licenses and permits, fines and forfeitures, intergovernmental, interest, rent, and other revenues. The details of these unavailable revenues are identified on the Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities found on page 24. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. Deferred inflows of resources related to pension and OPEB plans are reported on the government-wide Statement of Net Position. (see Notes 13 and 14)

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2021

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

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

Budgetary Process

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

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

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

Cash and Cash Equivalents

Cash balances of the County's funds, except cash held by a fiscal agent or held in segregated accounts, are pooled and invested in short-term investments in order to provide improved cash management. During 2021, investments were limited to marketable certificates of deposit, money markets, United States treasury bills and bonds, and federal agency securities. Investments are reported at fair value, which is based on quoted market prices. Investments of the cash management pool and investments with original maturities of three months or less at the time they are purchased by the County are presented on the financial statements as cash equivalents. Investments with an initial maturity of more than three months not purchased from the pool are reported as investments.

The County has segregated bank accounts for monies held separate from the County's central bank accounts. These bank accounts are presented on the financial statements as "Cash and Cash Equivalents in Segregated Accounts" since they are not required to be deposited into the County Treasury. The County has amounts presented on the financial statements as "Cash and Cash Equivalents with Fiscal Agents" which represents money held by a jointly governed organization (see Note 6).

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2021

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 2021, interest was distributed to the General Fund and certain special revenue funds. Interest revenue credited to the General Fund during 2021 amounted to \$667,268, which includes \$581,969 assigned from other County funds.

Restricted Assets

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

Receivables and Payables

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

Inventory of Supplies

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

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2021, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

Interfund Balances

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

Capital Assets

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

All capital assets 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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2021

acquisition year). Donated capital assets are recorded at their acquisition values as of the date received. The County maintains a capitalization threshold of five thousand dollars except for land, land improvements, governmental activities infrastructure, and vehicles which are capitalized regardless of cost. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

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

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

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

Compensated Absences

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

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

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

Pensions/Other Postemployment Benefits (OPEB)

For purposes of measuring the net pension/OPEB asset/liability, deferred outflows of resources and deferred inflows of resources related to pensions/OPEB, and pension/OPEB expense, information about the fiduciary net position of the pension/OPEB plans and additions to/deductions from their fiduciary net

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2021

positions have been determined on the same basis as they are reported by the pension/OPEB plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension/OPEB plans report investments at fair value.

Accrued Liabilities and Long-Term Obligations

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

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

Bond Premiums and Issuance Costs

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

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

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

Deferred Charge on Refunding

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

Capital Contributions

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2021

Fund Balance

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

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

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

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

Assigned Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. These amounts are assigned by the County Commissioners. In the General Fund, assigned amounts represent intended uses established by the County Commissioners or a County official delegated that authority by resolution or by State Statute. State statute authorizes the County Auditor to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. The County Commissioners assigned fund balance to cover a gap between estimated revenue and appropriations in 2022'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, 2021

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

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

Net Position

Net position represents the difference between all other elements in a statement of financial position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net position restricted for other purposes primarily include the activities and programs associated with Dog and Kennel, Law Library Resources, Indigent Drivers Alcohol Treatment, Home Detention, Juvenile IV-E, OPOTA-CPT, Miscellaneous Federal Grants, Felony Delinquent Care and Custody, Marriage License, Political Subdivision Housing, Child Support Enforcement Agency, Access Visitation Grant, Homeland Security, Indigent Guardianship, Victims of Crime, Legal Aid Society, Juvenile Detention, Community Corrections, Lodging Excise Tax, and Brandywine Loop Extension as well as restricted money from local and unclaimed monies. The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net positions are available.

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.

Other Non-Operating Expenses

For 2021, other non-operating expenses in the Governmental Activities – Self-Insurance Workers' Compensation Internal Service Fund included a repayment back to the County funds that contributed to the fund in prior years. This was done to reduce the cash balance since the program was discontinued in 2015.

Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence. During 2021, the County did not report any extraordinary or special items.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2021

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

For 2021, the County implemented the Governmental Accounting Standards Board's (GASB) Statement No. 98, *The Annual Comprehensive Financial Report*. GASB 98 establishes the term annual comprehensive financial report and its acronym ACFR. That new term and acronym replace instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments. The County is also implementing *Implementation Guide No. 2019-1*. These changes were incorporated in the County's 2021 financial statements; however, there was no effect on beginning net position/fund balance.

NOTE 4 - BUDGETARY BASIS OF ACCOUNTING

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

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

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

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures and transfers-out are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Outstanding year-end encumbrances are treated as expenditures (budget basis) rather than restricted, committed, or assigned fund balance.
4. Unrecorded cash, unreported interest, fair value adjustments for investments, segregated cash accounts, and prepaid items are reported on the balance sheet (GAAP basis), but not on the budgetary basis.
5. Cash that is held by custodial funds on behalf of County funds represent amounts not included on a budget basis but are allocated and reported on the balance sheet (GAAP basis) in the appropriate County fund.
6. 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, 2021

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

	Net Change in Fund Balances				
	General and Major Special Revenue Funds				
	General	Public Assistance	Starlight School Levy	Children Services Levy	Motor Vehicle and Gasoline Tax
GAAP Basis	\$3,047,729	\$545,586	(\$1,901,425)	\$1,508,189	\$1,068,563
Net Adjustment for Revenue Accruals	945,397	(549,213)	(67,905)	1,369	(52,637)
Beginning of the Year:					
Unrecorded Cash	40,587	0	0	244,465	0
Unreported Interest/Fair Value Adjustment	202,226	0	0	0	141
Custodial Fund/Segratated Cash Reallocation	1,508,985	65,891	147,858	187,035	37,662
Prepaid Items	392,720	57,092	58,323	50,978	39,517
End of the Year:					
Unrecorded Cash	(141,498)	0	0	0	0
Unreported Interest/Fair Value Adjustment	(614,426)	0	0	0	(99)
Custodial Fund/Segratated Cash Reallocation	(1,574,865)	(174,677)	(136,416)	(168,766)	(43,604)
Prepaid Items	(453,897)	(49,808)	(75,890)	(49,587)	(47,333)
Net Adjustment for Expenditure Accruals	298,783	3,034	55,267	184,513	(125,108)
Advances In	605,900	0	0	0	0
Advances Out	(460,920)	0	0	0	(200,000)
Transfers Out	6,125	0	0	0	0
Encumbrances	(881,198)	(167,100)	(145,192)	(355,932)	(137,581)
Budget Basis	<u>\$2,921,648</u>	<u>(\$269,195)</u>	<u>(\$2,065,380)</u>	<u>\$1,602,264</u>	<u>\$539,521</u>

NOTE 5 - ACCOUNTABILITY

The following funds had deficit fund balances as of December 31, 2021:

Nonmajor Special Revenue Funds	Deficit Fund Balance
Block Grants Fund	\$73,695
Homeland Security Fund	22,799
Community Corrections Fund	7,965

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.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2021

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

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

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2021

highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation, which mature within 270 days after purchase, and the investment in commercial paper notes of a single issuer shall not exceed the aggregate five percent of interim monies available for investment at the time of purchase.

- b. Bankers acceptances of banks that are insured by the federal deposit corporation and that mature not later than 180 days after purchase.
10. Up to fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions doing business under authority granted by the U.S. or any state provided that the notes are rated in the three highest categories by at least two nationally recognized standard rating services at the time of purchase and the notes mature not later than three years after purchase;
11. A current unpaid or delinquent tax line of credit, provided certain conditions are met related to a County land reutilization corporation under ORC Chapter 1724; and,
12. Up to two percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government, subject to certain limitations. All interest and principal shall be denominated and payable in United States funds.

Reverse repurchase agreements, investments in derivatives, and investments in stripped principal or interest obligations that are not issued or guaranteed by the United States, are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage, and short selling are also prohibited. Except as noted above, an investment must mature within five years from the date of settlement, unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity.

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

At December 31, 2021, the County's Starlight School Levy Special Revenue Fund had a cash balance of \$357,614 with MEORC, a jointly governed organization (see Note 21). The money is held by MEORC in a pooled account which is representative of numerous entities and therefore cannot be classified by risk under GASB Statement 40. Any risk associated with the cash and cash equivalents and investments for MEORC as a whole may be obtained from their audit report. To obtain financial information, write to the Mid East Ohio Regional Council, Cathy Henthorn, who serves as Director of Financial Operations, 1 Avalon Road, Mt. Vernon, Ohio 43050.

Cash on Hand

At year-end, the County had \$16,214 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".

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2021

Investments

As of December 31, 2021, the County had the following investments. All investments are in an internal investment pool.

Measurement/Investment	Measurement Amount	Maturity	Percent of Total Applicable Investments	Moody's Rating
Fair Value - Level Two Inputs				
Federal Home Loan Mortgage Corporation Bonds	\$7,426,125	05/05/2023-10/27/2025	17.01%	AAA
Federal National Mortgage Association Bonds	995,878	05/22/2023	2.28%	AAA
Federal Home Loan Bank Bonds	8,676,554	09/13/2024-10/28/2026	19.88%	AAA
Federal Farm Credit Bank Bonds	8,851,234	12/08/2023-10/21/2025	20.28%	AAA
US Treasury Bonds	8,446,701	03/31/2023-10/15/2026	19.35%	AAA
US Treasury Bills	999,982	1/27/2022	2.29%	AAA
Marketable Certificates of Deposit	8,244,362	01/27/2022-09/17/2026	18.89%	Not rated
Money Market	10,882	n/a	0.02%	Not rated
Total	\$43,651,718		100.00%	

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, 2021. 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.

Muskingum County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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 2021 for real and public utility property taxes represents collections of 2020 taxes.

2021 real property taxes were levied after October 1, 2021, on the assessed value as of January 1, 2021, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2021 real property taxes are collected in and intended to finance 2022.

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. 2021 public utility property taxes which became a lien December 31, 2020, were levied after October 1, 2021, and are collected in 2022 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2021, was \$8.55 per \$1,000 of assessed value.

The assessed values of real and tangible personal property upon which 2021 property tax receipts were based are as follows:

Table with 2 columns: Property Type and Assessed Value. Rows include Real Property (\$1,710,356,550), Public Utility Personal Property (478,794,930), and Total Assessed Value (\$2,189,151,480).

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through custodial funds. The amount of the County's tax collections is accounted for within the applicable funds. Property taxes receivable represents real and public utility taxes and outstanding delinquencies which are measurable as of December 31, 2021, and for which there is an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2021 operations is offset to deferred inflows of resources - property taxes/payments in lieu of taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources - unavailable revenue.

NOTE 8 - TAX ABATEMENT DISCLOSURES

As of December 31, 2021, the County provides tax abatements through the Enterprise Zone Tax Exemption Program. Pursuant to Ohio Revised Code Chapter 5709, the County established three Enterprise Zone Tax agreements to encourage the development of real and commercial property and to promote economic development. Abatements are obtained through application by the property owner, including proof that the improvements have been made, and are either a 50 percent-100 percent abatement of the additional property tax resulting from the increase in assessed value as a result of the improvement, or a set payment amount. The amount of the abatement is adjusted on the assessed valuation of the improved property. The County also contracts with the overlapping school districts for payments in lieu

Muskingum County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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, 2021.

Tax Abatement Program	Amount of 2021 Taxes Abated
Enterprise Zone Tax Exemptions Real Property	\$297,936

As of December 31, 2021, the County's property taxes were reduced under two Enterprise Zone Tax Exemption agreements entered into by an overlapping government.

Overlapping Government	Amount of 2021 Taxes Abated
Enterprise Zone Tax Exemptions City of Zanesville	\$19,348

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, 2021, consisted of property taxes, payments in lieu of taxes, permissive sales taxes, permissive motor vehicle license tax, lodging tax, accounts (billings for user charged services, including unbilled utility services and tap-in fees that the County is allowing property owners to pay over time), accrued interest, intergovernmental receivables arising from grants, entitlements, and shared revenues, interfund, and special assessments. All receivables are considered collectible in full.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2021

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	\$607,119	Felony Delinquent Care and Custody Grant	\$109,764
Local Government Subsidies	420,496	Juvenile Title IV-E Reimbursements	18,557
Casino Tax Revenue	580,996	Community Corrections Grant	376,242
Drug Interdiction Grant	39,788	Emergency Management Grant	16,848
Homeland Security Grants	25,465	Highway Grants	157,276
Public Defender Reimbursements	251,414	Children Services Grants and Subsidies	1,079,840
Bullet Proof Vest Grant	4,439	Public Assistance Grants and Subsidies	545,694
Victims of Criminal Account Grant	32,508	Child Support Enforcement Grants and Subsidies	153,279
MVL and Gasoline Tax Distributions	3,208,904	Starlight School Levy Grants and Subsidies	773,442
Community Development Block Grants	907,573	Juvenile Court Lunch/Breakfast Program	5,285
JEDD Income Tax Sharing	191,071	Miscellaneous Intergovernmental Receivables	75,015
		Total Intergovernmental Receivables	<u>\$9,581,015</u>

Delinquent accounts receivable may be certified and collected as a special assessment, subject to foreclosure for non-payment. Management believes all other receivables are collectible within one year, except for property taxes, payments in lieu of taxes, special assessments, 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 \$1,327,469 may not be collected within one year.

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

Special assessments relating to the payment of debt are not expected to be collected within one year. The amount not scheduled for collection during the subsequent year is \$68,654. The County has \$8,136 in delinquent special assessments at December 31, 2021.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2021

NOTE 11 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2021, was as follows:

	Balance December 31, 2020	Additions	Reductions	Balance December 31, 2021
<u>Governmental Activities</u>				
Non-Depreciable Capital Assets:				
Land	\$6,693,639	\$33,100	\$0	\$6,726,739
Land Improvements	34,179,643	0	0	34,179,643
Construction in Progress	16,430,610	3,142,890	(19,045,889)	527,611
Total Non-Depreciable Capital Assets	<u>57,303,892</u>	<u>3,175,990</u>	<u>(19,045,889)</u>	<u>41,433,993</u>
Depreciable Capital Assets:				
Land Improvements	1,862,681	0	0	1,862,681
Buildings	44,193,031	5,497,551	(103,203)	49,587,379
Machinery, Equipment, Furniture and Fixtures	7,723,261	1,363,354	(67,471)	9,019,144
Vehicles	9,648,178	700,339	(323,411)	10,025,106
Infrastructure	63,675,679	15,920,000	(3,640,971)	75,954,708
Total Depreciable Capital Assets	<u>127,102,830</u>	<u>23,481,244</u>	<u>(4,135,056)</u>	<u>146,449,018</u>
Accumulated Depreciation:				
Land Improvements	(122,332)	(12,393)	0	(134,725)
Buildings	(17,183,597)	(982,034)	50,895	(18,114,736)
Machinery, Equipment, Furniture and Fixtures	(6,207,324)	(268,640)	70,417	(6,405,547)
Vehicles	(6,013,441)	(588,967)	310,093	(6,292,315)
Infrastructure	(25,764,581)	(2,319,761)	3,021,187	(25,063,155)
Total Accumulated Depreciation	<u>(55,291,275)</u>	<u>(4,171,795) *</u>	<u>3,452,592</u>	<u>(56,010,478)</u>
Total Depreciable Capital Assets, Net	<u>71,811,555</u>	<u>19,309,449</u>	<u>(682,464)</u>	<u>90,438,540</u>
Governmental Capital Assets, Net	<u>\$129,115,447</u>	<u>\$22,485,439</u>	<u>(\$19,728,353)</u>	<u>\$131,872,533</u>

Included in additions and deletions in the above table is a reclass of construction in progress in the amount of \$19,045,889 to infrastructure and buildings as a result of completion of building and bridge projects.

*Depreciation expense was charged to governmental activities as follows:

General Government:	
Legislative and Executive	\$191,135
Judicial	160,659
Public Safety	554,393
Public Works	2,708,936
Health	74,225
Human Services	482,447
Total Depreciation Expense	<u>\$4,171,795</u>

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2021

During 2021, the County received capital contributions valued at \$2,201,281 from donations from other governments.

	Balance December 31, 2020	Additions	Reductions	Balance December 31, 2021
<u>Business - Type Activities</u>				
Non-Depreciable Capital Assets:				
Land	\$212,844	\$0	\$0	\$212,844
Construction in Progress	264,507	1,909,018	(982,409)	1,191,116
Total Non-Depreciable Capital Assets	477,351	1,909,018	(982,409)	1,403,960
Depreciable Capital Assets:				
Buildings	1,338,017	822,186	0	2,160,203
Machinery, Equipment, Furniture and Fixtures	1,683,764	94,882	0	1,778,646
Vehicles	1,747,318	129,984	(35,765)	1,841,537
Infrastructure	137,380,157	906,635	(227,402)	138,059,390
Total Depreciable Capital Assets	142,149,256	1,953,687	(263,167)	143,839,776
Accumulated Depreciation:				
Buildings	(635,833)	(27,605)	0	(663,438)
Machinery, Equipment, Furniture and Fixtures	(893,794)	(118,158)	0	(1,011,952)
Vehicles	(869,326)	(119,482)	35,765	(953,043)
Infrastructure	(50,415,275)	(3,468,162)	99,066	(53,784,371)
Total Accumulated Depreciation	(52,814,228)	(3,733,407) *	134,831	(56,412,804)
Total Depreciable Capital Assets, Net	89,335,028	(1,779,720)	(128,336)	87,426,972
Business - Type Activities Capital Assets, Net	\$89,812,379	\$129,298	(\$1,110,745)	\$88,830,932

*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 \$982,409 to infrastructure as a result of completion of sewer and water projects.

During 2021, the County received capital contributions from developers valued at \$68,770.

NOTE 12 - RISK MANAGEMENT

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2021

Coverage is as follows:

Property:

Direct Physical Loss or Damage	\$194,526,101 total covered value
Collapse	Replacement Value
Equipment Breakdown	\$100,000,000

Time Element:

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

Crime:

Crime	\$1,000,000
-------	-------------

Liability:

General Liability	\$1,000,000 each occurrence
Law Enforcement Liability	\$1,000,000 each occurrence
Automobile Liability	\$1,000,000 each occurrence
Errors and Omissions Liability	\$1,000,000 each occurrence
	\$1,000,000 annual aggregate
	\$100,000 back wages
Ohio Stop Gap Employers' Liability	\$1,000,000 each occurrence
Employee Benefits Liability	\$1,000,000 each occurrence
Privacy and Security Liability	\$1,000,000 each occurrence
	\$1,000,000 annual aggregate
Attorney Disciplinary Proceedings	\$25,000 each occurrence
	\$25,000 annual aggregate
Declaratory Injunctive or	\$25,000 each occurrence
Equitable Relief	\$25,000 annual aggregate
Excess Liability	\$7,000,000 each occurrence
	\$7,000,000 annual aggregate
Uninsured/Underinsured Motorists	\$250,000 limit
Law Enforcement and Therapy Canines	\$60,000 limit

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

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

The County maintains a limited risk health insurance program for employees through The North River Insurance Company. Premiums are paid to a third party administrator, MedBen Marketing Services, Inc. The claims are processed and monitored by a County insurance administrator in conjunction with the third party administrator. An internal service fund is presented in the financial statements and reflects premiums paid into the Self-Insurance Health Internal Service Fund by other funds which are available to pay claims and administrative costs, and establish claim reserves. An excess coverage insurance policy covers annual individual claims in excess of \$160,000 and aggregate annual claims in excess of \$11,001,348.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2021

The claims liability of the Self-Insurance Health Internal Service Fund of \$1,046,181 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 2020 and 2021 were:

Self Insurance Health Fund	Balance at Beginning of Year	Current Year Claims	Claims Payments	Balance at End of Year
2020	\$1,190,331	\$6,819,830	\$7,057,057	\$953,104
2021	953,104	7,999,173 (1)	7,906,096	1,046,181
			\$7,818,868	
			180,305	
			<u>\$7,999,173</u>	

(1) Claims Expense
Increase in Claims Reimbursement Receivable
Current Year Claims

From 2006 through 2014, the County maintained a retrospective rating workers' compensation program. Under the retrospective rating program, the County accumulated workers' compensation premiums in a self-insurance internal service fund based upon rates determined by their third party administrator. A portion of the premiums were paid to the State of Ohio to cover administrative fees, while the remaining premiums were maintained in the fund and used to pay claims as they were billed by the State. The remaining amount of the accumulated premiums will be used to pay future claims relating to years 2006 through 2014. These claims are billed to the County one year in arrears. Once the County receives notice of the prior year claims paid by the Bureau of Workers' Compensation, the County will reimburse the State for claims paid on the County's behalf. This payable is reclassified from claims payable to intergovernmental payable. The County contracts with the firm of Comp Management, Inc. to provide administrative, costs controls, and actuarial services for the plan. The intergovernmental liability reported in the Workers' Compensation Internal Service Fund at December 31, 2021, 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 2020 and 2021 were:

Self-Insurance Workers' Compensation Fund	Balance at Beginning of Year	Change in Estimate	Current Year Claims	Claims Payments	Balance at End of Year
2020	\$652	\$0	\$11,670	\$5,368	\$6,954
2021	6,954	0	5,530	5,492	6,992

The County participates in the workers' compensation program provided by the State of Ohio. For 2021, the County participated in the County Commissioners Association of Ohio (CCAO) Workers' Compensation Group Retrospective Rating Program (Program), an insurance purchasing pool. (See Note 23) 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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2021

rated premium under the same terms as if they were not in a retro group. The total premium for the entire group is the standard premium of the group. The standard premium serves as the benchmark that is adjusted up and down retroactively. In order to allocate the savings derived by formation of the Program, the Program's executive committee annually calculates the group-retrospective premium based on developed incurred claim losses for the whole group. The new premium is compared to the standard premium. If the retrospective premium is lower than the standard premium, a refund will be distributed to the employers of the group. If the retrospective premium is higher, an assessment will be charged to each participant.

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

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

NOTE 13 - DEFINED BENEFIT PENSION PLANS

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

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

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

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

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

GASB 68/75 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires funding to come from these employers. All pension contributions to date have come solely from these employers (which also includes pension costs paid in the form of withholdings from employees). The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits. In addition, health care plan enrollees pay a portion of the health care costs in the form of a monthly premium. State statute requires the retirement

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2021

systems to amortize unfunded pension liabilities within 30 years. If the pension amortization period exceeds 30 years, each retirement system's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension/OPEB liability (asset). Resulting adjustments to the net pension/OPEB liability (asset) would be effective when the changes are legally enforceable. The Ohio revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients.

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

Plan Description - Ohio Public Employees Retirement System (OPERS)

County Employees, other than certified teachers, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2021

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

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

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The initial amount of a member's pension benefit is vested upon receipt of the initial benefit payment for calculation of an annual cost-of-living adjustment.

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

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed

Muskingum County, Ohio

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2021**

participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of the benefit (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options. When members choose to annuitize their defined contribution benefit, the annuitized portion of the benefit is reclassified to a defined benefit.

Beginning in 2022, the Combined Plan will be consolidated under the Traditional Pension Plan (defined benefit plan) and the Combined Plan option will no longer be available for new hires beginning in 2022.

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

	State and Local	Law Enforcement
2021 Statutory Maximum Contribution Rates		
Employer	14.0 %	18.1 %
Employee *	10.0 %	**
2021 Actual Contribution Rates		
Employer:		
Pension ***	14.0 %	18.1 %
Post-employment Health Care Benefits ***	0.0	0.0
Total Employer	14.0 %	18.1 %
Employee	10.0 %	13.0 %

* Member contributions within the combined plan are not used to fund the defined benefit retirement allowance.

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

*** These pension and employer health care rates are for the traditional and combined plans. The employer contributions rate for the member-directed plan is allocated 4 percent for health care with the remainder going to pension.

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

For 2021, the County's contractually required contribution was \$4,781,771 for the traditional plan, \$96,065 for the combined plan, and \$96,833 for the member-directed plan. Of these amounts, \$567,036 is reported as an intergovernmental payable for the traditional plan, \$9,411 for the combined plan, and \$9,411 for the member-directed plan.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2021

Plan Description - State Teachers Retirement System (STRS)

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

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

The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. In April 2017, the Retirement Board made the decision to reduce COLA granted on or after July 1, 2017, to 0 percent to preserve the fiscal integrity of the retirement system. Benefit recipients' base benefit and past cost-of living increases are not affected by this change. Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be five years of service credit and age 65, or 35 years of service credit and at least age 60.

Eligibility changes for DB Plan members who retire with actuarially reduced benefits will be phased in until August 1, 2026, when retirement eligibility will be five years of qualifying service credit and age 60, or 30 years of service credit regardless of age.

The DC Plan allows members to place all their member contributions and 9.53 percent of the 14 percent employer contributions into an investment account. The member determines how to allocate the member and employer money among various investment choices offered by STRS. The remaining 4.47 percent of the 14 percent employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2021

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

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The 2021 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2021, the full employer contribution was allocated to pension.

The County's contractually required contribution to STRS was \$69,273 for 2021. Of this amount, \$2,704 is reported as an intergovernmental payable.

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

The net pension liability (asset) for OPERS was measured as of December 31, 2020, and the net pension liability for STRS was measured as of June 30, 2021. The total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability (asset) was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS <u>Traditional Plan</u>	OPERS <u>Combined Plan</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net Pension Liability/Asset:				
Current Measurement Date	0.235696000%	0.122567000%	0.004193362%	
Prior Measurement Date	<u>0.227497000%</u>	<u>0.120806000%</u>	<u>0.005319710%</u>	
Change in Proportionate Share	<u>0.008199000%</u>	<u>0.001761000%</u>	<u>-0.001126348%</u>	
Proportionate Share of the:				
Net Pension Liability	\$34,901,446	\$0	\$536,158	\$35,437,604
Net Pension Asset	0	353,807	0	353,807
Pension Expense	1,401,770	12,455	(78,074)	1,336,151

2021 pension expense for the member-directed defined contribution plan was \$96,833. The aggregate pension expense for all pension plans was \$1,336,151 for 2021.

Muskingum County, Ohio

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2021**

At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Deferred Outflows of Resources				
Differences between expected and actual experience	\$0	\$0	\$16,565	\$16,565
Changes of assumptions	0	22,095	148,740	170,835
Changes in proportion and differences between County contributions and proportionate share of contributions	1,128,950	31,643	0	1,160,593
County contributions subsequent to the measurement date	4,781,771	96,065	39,089	4,916,925
Total Deferred Outflows of Resources	\$5,910,721	\$149,803	\$204,394	\$6,264,918
Deferred Inflows of Resources				
Differences between expected and actual experience	\$1,459,956	\$66,749	\$3,361	\$1,530,066
Net difference between projected and actual earnings on pension plan investments	13,603,565	52,617	462,066	14,118,248
Changes in proportion and differences between County contributions and proportionate share of contributions	46,862	2,396	258,383	307,641
Total Deferred Inflows of Resources	\$15,110,383	\$121,762	\$723,810	\$15,955,955

\$4,916,925 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability or increase to the net pension asset in 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Year Ending December 31:				
2022	(\$5,040,682)	(\$20,687)	(\$156,435)	(\$5,217,804)
2023	(1,540,151)	(11,443)	(129,436)	(1,681,030)
2024	(5,545,276)	(23,580)	(131,251)	(5,700,107)
2025	(1,855,324)	(8,484)	(141,383)	(2,005,191)
2026	0	(980)	0	(980)
Thereafter	0	(2,850)	0	(2,850)
Total	(\$13,981,433)	(\$68,024)	(\$558,505)	(\$14,607,962)

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2021

Actuarial Assumptions - OPERS

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

Projections of benefits for financial-reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2020, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2020, are presented below.

	<u>OPERS Traditional Plan</u>	<u>OPERS Combined Plan</u>
Wage Inflation	3.25 percent	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	.5 percent, simple through 2021, then 2.15 percent, simple	.5 percent, simple through 2021, then 2.15 percent, simple
Investment Rate of Return	7.2 percent	7.2 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

In October 2020, the OPERS Board adopted a change in COLA for Post-January 7, 2013 retirees, changing it from 1.4 percent simple through 2020 then 2.15 simple to .5 percent simple through 2021 then 2.15 percent simple.

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

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

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2021

asset allocation percentage, adjusted for inflation. Best estimates of arithmetic real rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2020, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	25.00 %	1.32 %
Domestic Equities	21.00	5.64
Real Estate	10.00	5.39
Private Equity	12.00	10.42
International Equities	23.00	7.36
Other investments	9.00	4.75
Total	100.00 %	5.43 %

Discount Rate

The discount rate used to measure the total pension liability was 7.2 percent for the traditional plan and the combined plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the traditional pension plan, combined plan and member-directed plan was applied to all periods of projected benefit payments to determine the total pension liability.

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

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

	1% Decrease (6.20%)	Discount Rate (7.20%)	1% Increase (8.20%)
County's proportionate share of the net pension liability (asset)			
OPERS Traditional Plan	\$66,574,692	\$34,901,446	\$8,565,193
OPERS Combined Plan	(246,360)	(353,807)	(433,887)

Changes between the Measurement Date and the Reporting Date

During 2021, the OPERS Board lowered the investment rate of return from 7.2 percent to 6.9 along with certain other changes to assumptions for the actuarial valuation as of December 31, 2021. The effects of these changes are unknown.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2021

Actuarial Assumptions - STRS

Key methods and assumptions used in the June 30, 2021, actuarial valuation compared to those used in the June 30, 2020, actuarial valuation are presented below:

	June 30, 2021	June 30, 2020
Inflation	2.50 percent	2.50 percent
Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65	12.50 percent at age 20 to 2.50 percent at age 65
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation	7.45 percent, net of investment expenses, including inflation
Discount Rate of Return	7.00 percent	7.45 percent
Payroll Increases	3.00 percent	3.00 percent
Cost-of-Living Adjustments (COLA)	0.0 percent, effective July 1, 2017	0.0 percent, effective July 1, 2017

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

Actuarial assumptions used in the June 30, 2021, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

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

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 2.25 percent, and is net of investment expenses. Over a 30-year period, STRS' investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

Muskingum County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Discount Rate

The discount rate used to measure the total pension liability was 7.00 percent as of June 30, 2021, and was 7.45 percent as of June 30, 2020. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2021. Therefore, the long-term expected rate of return on pension plan investments of 7.00 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2021.

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

The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.00 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.00 percent) or one-percentage-point higher (8.00 percent) than the current rate:

Table with 4 columns: 1% Decrease (6.00%), Current Discount Rate (7.00%), 1% Increase (8.00%), and County's proportionate share of the net pension liability. Values: \$1,004,025, \$536,158, \$140,813.

Changes Between the Measurement Date and the Reporting Date

In February 2022, the Board approved changes to demographic measures that will impact the June 30, 2022, actuarial valuation. These demographic measures include retirement, salary increase, disability/termination and mortality assumptions. In March 2022, the STRS Board approved benefit plan changes to take effect on July 1, 2022. These changes include a one-time three percent cost-of-living increase (COLA) to be paid to eligible benefit recipients and the elimination of the age 60 requirement for retirement age and service eligibility that was set to take effect in 2026. The effect on the net pension liability is unknown.

NOTE 14 - DEFINED BENEFIT OPEB PLANS

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

Plan Description - Ohio Public Employees Retirement System (OPERS)

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

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement (HRA) to qualifying benefit recipients of both the traditional pension and the combined plans. Currently, Medicare-eligible retirees are able to select medical and prescription drug plans from a range of options and may elect optional vision and dental plans. Retirees and eligible dependents enrolled in Medicare Parts A and B have the option to enroll in a

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2021

Medicare supplemental plan with the assistance of the OPERS Medicare Connector. The OPERS Medicare Connector is a relationship with a vendor selected by OPERS to assist retirees, spouses and dependents with selecting a medical and pharmacy plan. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are deposited into an HRA. For non-Medicare retirees and eligible dependents, OPERS sponsors medical and prescription coverage through a professionally managed self-insured plan. An allowance to offset a portion of the monthly premium is offered to retirees and eligible dependents. The allowance is based on the retiree's years of service and age when they first enrolled in OPERS coverage.

Medicare-eligible retirees who choose to become re-employed or survivors who become employed in an OPERS-covered position are prohibited from participating in an HRA. For this group of retirees, OPERS sponsors secondary coverage through a professionally managed self-insured program. Retirees who enroll in this plan are provided with a monthly allowance to offset a portion of the monthly premium. Medicare-eligible spouses and dependents can also enroll in this plan as long as the retiree is enrolled.

OPERS provides a monthly allowance for health care coverage for eligible retirees and their eligible dependents. The base allowance is determined by OPERS.

The health care trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or separation, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

Effective January 1, 2022, OPERS will discontinue the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses. These changes are reflected in the December 31, 2020, measurement date health care valuation.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit with a minimum age of 60, or generally 30 years of qualifying service at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. Current retirees eligible (or who become eligible prior to January 1, 2022) to participate in the OPERS health care program will continue to be eligible after January 1, 2022. Eligibility requirements will change for those retiring after January 1, 2022, with differing eligibility requirements for Medicare retirees and non-Medicare retirees. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' Annual Comprehensive Financial Report referenced below for additional information.

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2021

Funding Policy - The Ohio Revised Code provides the statutory authority allowing public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS' Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan and the combined plan

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2021, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2021, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and Combined Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the member-directed plan for 2021 was 4.0 percent.

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

The County's contractually required contribution was \$27,667 for 2021. Of this amount, \$2,689 is reported as an intergovernmental payable.

Plan Description - State Teachers Retirement System (STRS)

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

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. All benefit recipients pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the year ended December 31, 2021, STRS did not allocate any employer contributions to post-employment health care.

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

The net OPEB asset and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2019, rolled forward to the measurement date of December 31, 2020, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. For STRS, the net OPEB liability (asset) was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an independent actuarial valuation as of that date. The County's proportion of the net OPEB liability (asset) was based on the

Muskingum County, Ohio

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2021**

County's share of contributions to the respective retirement systems relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net OPEB Liability/Asset:			
Current Measurement Date	0.227436000%	0.004193362%	
Prior Measurement Date	<u>0.219670000%</u>	<u>0.005319710%</u>	
Change in Proportionate Share	<u>0.007766000%</u>	<u>-0.001126348%</u>	
Proportionate Share of the Net OPEB Asset	\$4,051,954	\$88,413	\$4,140,367
OPEB Expense	(24,148,150)	(8,777)	(24,156,927)

At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Deferred Outflows of Resources			
Differences between expected and actual experience	\$0	\$3,148	\$3,148
Changes of assumptions	1,991,987	5,648	1,997,635
Changes in proportionate Share and difference between County contributions and proportionate share of contributions	657,215	0	657,215
County contributions subsequent to the measurement date	<u>27,667</u>	<u>0</u>	<u>27,667</u>
Total Deferred Outflows of Resources	<u>\$2,676,869</u>	<u>\$8,796</u>	<u>\$2,685,665</u>
Deferred Inflows of Resources			
Differences between expected and actual experience	\$3,656,865	\$16,199	\$3,673,064
Changes of assumptions	6,565,380	52,745	6,618,125
Net difference between projected and actual earnings on OPEB plan investments	2,158,126	24,507	2,182,633
Changes in Proportionate Share and Difference between County contributions and proportionate share of contributions	<u>45,328</u>	<u>8,169</u>	<u>53,497</u>
Total Deferred Inflows of Resources	<u>\$12,425,699</u>	<u>\$101,620</u>	<u>\$12,527,319</u>

\$27,667 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as an increase to the net OPEB asset in the year ending December 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2021

	OPERS	STRS	Total
Fiscal Year Ending December 31:			
2022	(\$5,066,119)	(\$26,751)	(\$5,092,870)
2023	(3,518,251)	(26,137)	(3,544,388)
2024	(937,834)	(25,758)	(963,592)
2025	(254,293)	(10,519)	(264,812)
2026	0	(3,643)	(3,643)
Thereafter	0	(16)	(16)
Total	(\$9,776,497)	(\$92,824)	(\$9,869,321)

Actuarial Assumptions - OPERS

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

Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2019, rolled forward to the measurement date of December 31, 2020. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate:	
Current measurement date	6.00 percent
Prior Measurement date	3.16 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate:	
Current measurement date	2.00 percent
Prior Measurement date	2.75 percent
Health Care Cost Trend Rate:	
Current measurement date	8.5 percent, initial 3.50 percent, ultimate in 2035
Prior Measurement date	10.5 percent, initial 3.50 percent, ultimate in 2030
Actuarial Cost Method	Individual Entry Age

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Postretirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Postretirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2021

improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

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

The allocation of investment assets within the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of arithmetic rates of return were provided by OPERS investment consultant. For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2020, these best estimates are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	34.00 %	1.07 %
Domestic Equities	25.00	5.64
Real Estate Investment Trust	7.00	6.48
International Equities	25.00	7.36
Other investments	9.00	4.02
Total	<u>100.00 %</u>	<u>4.43 %</u>

Discount Rate

A single discount rate of 6.0 percent was used to measure the OPEB liability on the measurement date of December 31, 2020. A single discount rate of 3.16 percent was used to measure the OPEB liability on the measurement date of December 31, 2019. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 2.00 percent (Fidelity Index's "20-Year Municipal GO AA Index"). The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2120. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2120, the duration of the projection period through which projected health care payments are fully funded.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2021

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

The following table presents the County's proportionate share of the net OPEB asset calculated using the single discount rate of 6.00 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (5.00 percent) or one-percentage-point higher (7.00 percent) than the current rate:

	1% Decrease (5.00%)	Current Discount Rate (6.00%)	1% Increase (7.00%)
County's proportionate share of the net OPEB asset	(\$1,007,541)	(\$4,051,954)	(\$6,554,706)

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

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

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2021 is 8.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50 percent in the most recent valuation.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB asset	(\$4,150,707)	(\$4,051,954)	(\$3,941,466)

Changes between the Measurement Date and the Reporting Date

During 2021, the OPERS Board made various changes to assumptions for the actuarial valuation as of December 31, 2021. The effects of these changes are unknown.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2021

Actuarial Assumptions – STRS

Key methods and assumptions used in the June 30, 2021, actuarial valuation and the June 30, 2020 actuarial valuation are presented below:

	June 30, 2021	June 30, 2020
Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65	12.50 percent at age 20 to 2.50 percent at age 65
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation	7.45 percent, net of investment expenses, including inflation
Payroll Increases	3 percent	3 percent
Discount Rate of Return	7.00 percent	7.45 percent
Health Care Cost Trends		
Medical		
Pre-Medicare	5.00 percent initial, 4 percent ultimate	5.00 percent initial, 4 percent ultimate
Medicare	-16.18 percent initial, 4 percent ultimate	-6.69 percent initial, 4 percent ultimate
Prescription Drug		
Pre-Medicare	6.50 percent initial, 4 percent ultimate	6.50 percent initial, 4 percent ultimate
Medicare	29.98 initial, 4 percent ultimate	11.87 initial, 4 percent ultimate

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

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

Actuarial assumptions used in the June 30, 2021, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

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

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

Muskingum County, Ohio

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2021**

Discount Rate

The discount rate used to measure the total OPEB liability was 7.00 percent as of June 30, 2021, and was 7.45 percent as of June 30, 2020. The projection of cash flows used to determine the discount rate assumes STRS continues to allocate no employer contributions to the health care fund. Based on these assumptions, the OPEB plan’s fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2021. Therefore, the long-term expected rate of return on health care plan investments of 7.00 percent was used to measure the total OPEB liability as of June 30, 2021.

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

The following table represents the net OPEB asset as of June 30, 2021, calculated using the current period discount rate assumption of 7.00 percent, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.00 percent) or one percentage point higher (8.00 percent) than the current assumption. Also shown is the net OPEB asset as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's proportionate share of the net OPEB asset	(\$74,607)	(\$88,413)	(\$99,947)

	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB asset	(\$99,479)	(\$88,413)	(\$74,730)

Changes Between the Measurement Date and the Reporting Date

In February 2022, the Board approved changes to demographic measures that will impact the June 30, 2022, actuarial valuation. The effect on the net OPEB liability is unknown.

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.

Muskingum County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Insurance Options

In addition to the health and dental insurance offered through the County's health insurance internal service fund, the County offers life insurance coverage through Northwestern Mutual and vision coverage through Vision Service Plan, Inc. (VSP). The County pays the entire premium of the life insurance coverage in an amount equal to the employees' annual salary up to \$25,000. The County pays a portion of the vision insurance premium.

NOTE 16 - CAPITAL LEASES-LESSEE DISCLOSURE

In prior years, the County had entered into capitalized leases for copiers, postage and mailing machines, vehicles, and road equipment. During 2021, the County entered into a lease arrangement in the amount of \$180,150 for vehicles to be used by the sheriff's department. Each lease meets the criteria of a capital lease which is defined as transferring benefits and risks of ownership to the lessee. Capital lease payments are reflected as debt service expenditures in the basic financial statements for the governmental funds.

Assets acquired by lease have been capitalized in the government-wide statements governmental activities in the amount of \$1,435,598, 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 \$1,006,663 at December 31, 2021. Principal payments toward all capital leases during 2021 totaled \$339,054 for governmental activities.

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

Year Ending			
December 31.	Principal	Interest	Total
2022	\$272,512	\$20,328	\$292,840
2023	220,196	8,472	228,668
Total	<u>\$492,708</u>	<u>\$28,800</u>	<u>\$521,508</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.

Muskingum County, Ohio

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2021**

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	\$881,198
Public Assistance	167,100
Starlight School Levy	145,192
Children Services Levy	355,932
Motor Vehicle and Gasoline Tax	137,581
Other Governmental Funds	<u>760,456</u>
Total Governmental Funds	<u>2,447,459</u>
<u>Proprietary Funds</u>	
Sewer	309,861
Water	2,924,641
Internal Service Funds	<u>4,826,866</u>
Total Proprietary Funds	<u>8,061,368</u>
 Total All Funds	 <u><u>\$10,508,827</u></u>

Contractual Commitments

As of December 31, 2021, 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 12/31/2021</u>	<u>Amount Remaining on Contract</u>
Southern Sundale Water Project	Water Enterprise Fund	\$1,566,720	\$152,000	\$1,414,720
Water Dept New Building	Water Enterprise Fund	727,038	726,978	60
New Well No.7	Water Enterprise Fund	894,889	0	894,889
Imlay Wilsonwood Water Main	Water Enterprise Fund	126,887	67,989	58,898
Big B Water Line Project	Water Enterprise Fund	305,088	0	305,088
Big B, Twin Hills, and and Southern Sundale Materials	Water Enterprise Fund	<u>969,190</u>	<u>775,222</u>	<u>193,968</u>
Total Business-Type Activities		<u><u>\$4,589,812</u></u>	<u><u>\$1,722,189</u></u>	<u><u>\$2,867,623</u></u>

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2021

NOTE 18 - LONG-TERM OBLIGATIONS

Changes in the County's long-term obligations during 2021 consist of the following:

Governmental Activities	Outstanding 12/31/2020	Additions	Deletions	Outstanding 12/31/2021	Amounts Due Within One Year
General Obligation Bonds:					
2012 2%-3% Various Purpose County					
Facilities Refunding Serial Bonds - \$1,655,000	\$370,000	\$0	\$185,000	\$185,000	\$185,000
Bond Premium	14,395	0	7,199	7,196	0
2016 1%-4% Various Purpose Refunding					
Serial Bonds - \$560,000	365,000	0	55,000	310,000	55,000
Bond Premium	30,230	0	5,039	25,191	0
Subtotal General Obligation Bonds	<u>779,625</u>	<u>0</u>	<u>252,238</u>	<u>527,387</u>	<u>240,000</u>
From Direct Placement:					
2013 2.990% Job and Family Services Building					
Improvement Bonds - \$200,000	110,280	0	14,400	95,880	14,830
2019 1.64% Various Purpose Refunding Term					
Bonds - \$701,900	639,600	0	66,100	573,500	69,800
Subtotal General Obligation Bonds from Direct Placement	<u>749,880</u>	<u>0</u>	<u>80,500</u>	<u>669,380</u>	<u>84,630</u>
Total General Obligation Bonds	<u>1,529,505</u>	<u>0</u>	<u>332,738</u>	<u>1,196,767</u>	<u>324,630</u>
Special Assessment Debt with Governmental Commitment:					
2012 2%-3% Various Purpose County Facilities					
Refunding Serial Bonds - \$130,000	30,000	0	15,000	15,000	15,000
Bond Premium	1,148	0	574	574	0
2013 2%-3% Various Purpose Refunding					
Serial Bonds - \$38,400	15,100	0	3,100	12,000	3,100
2013 4% Various Purpose Refunding Term Bonds - \$8,200					
Bond Premium	8,200	0	0	8,200	0
Bond Premium	627	0	78	549	0
Subtotal Special Assessment Bonds	<u>55,075</u>	<u>0</u>	<u>18,752</u>	<u>36,323</u>	<u>18,100</u>
2008 4.21% Rose Hill Road Area Waterline Special Assessment					
OWDA from Direct Borrowing - \$172,042	131,873	0	4,648	127,225	4,846
Total Special Assessment Debt	<u>186,948</u>	<u>0</u>	<u>23,400</u>	<u>163,548</u>	<u>22,946</u>
OWDA Loans from Direct Borrowings:					
2021 - 0% Home Sewage Treatment System - \$146,036					
	0	146,036	146,036	0	0
OPWC State Capital Improvement Loans from Direct Borrowings:					
2014 - 0% Bridge Replacement Project - \$464,083					
	402,206	0	23,204	379,002	15,469
2018 - 0% Road and Bridge Improvements - \$300,682					
	300,682	0	15,034	285,648	10,023
2019 - 0% County Road Resurfacing - \$100,000					
	90,000	0	30,000	60,000	20,000
2020 - 0% County Road Resurfacing - \$91,277					
	91,277	0	9,128	82,149	18,255
2021 - 0% County Road Resurfacing - \$100,000					
	0	100,000	0	100,000	10,000
Total OPWC Loans from Direct Borrowings	<u>884,165</u>	<u>100,000</u>	<u>77,366</u>	<u>906,799</u>	<u>73,747</u>
State Infrastructure Bank Loan from Direct Borrowing:					
2020 - 3% Duncan Falls - Philo Bridge					
Replacement - \$685,434	661,054	123,787	32,756	752,085	37,245
Compensated Absences	4,546,989	2,060,096	2,230,172	4,376,913	1,905,346
Net Pension Liability:					
OPERS					
	43,617,336	0	9,762,933	33,854,403	0
STRS					
	1,287,181	0	751,023	536,158	0
Total Net Pension Liability	<u>44,904,517</u>	<u>0</u>	<u>10,513,956</u>	<u>34,390,561</u>	<u>0</u>
OPERS Net OPEB Liability					
	29,431,868	0	29,431,868	0	0
Capital Leases					
	651,612	180,150	339,054	492,708	272,512
Total Governmental Activities	<u>\$82,796,658</u>	<u>\$2,610,069</u>	<u>\$43,127,346</u>	<u>\$42,279,381</u>	<u>\$2,636,426</u>

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2021

	Outstanding 12/31/2020	Additions	Deletions	Outstanding 12/31/2021	Due Within One Year
<u>Business-Type Activities</u>					
General Obligation Bonds:					
2012 2%-3% Various Purpose Refunding					
Serial Bonds - \$940,000 - Sewer Fund	\$210,000	\$0	\$105,000	\$105,000	\$105,000
Bond Premium	8,202	0	4,102	4,100	0
2013 2%-3% Capital Facilities Refunding					
Serial Bonds - \$6,231,600					
Sewer Fund	404,500	0	78,500	326,000	82,500
Water Fund	2,220,400	0	478,400	1,742,000	494,400
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	16,085	0	2,011	14,074	0
Water Fund Bond Premium	51,912	0	8,652	43,260	0
2016 1%-4% Various Purpose Refunding					
Serial Bonds - \$4,725,000 - Sewer Fund	2,945,000	0	460,000	2,485,000	465,000
Bond Premium	245,726	0	40,954	204,772	0
Subtotal General Obligations Bonds	6,368,625	0	1,177,619	5,191,006	1,146,900
2019 1.64% Various Purpose Refunding Term Bonds					
from Direct Placement - \$1,676,400 - Sewer Fund	1,503,600	0	178,300	1,325,300	188,600
Total General Obligation Bonds	7,872,225	0	1,355,919	6,516,306	1,335,500
OWDA Loans from Direct Borrowings:					
Sewer Enterprise Fund -					
2008 4.21% West Pike Sanitary					
Sewer - \$6,095,725	4,672,462	0	164,701	4,507,761	171,708
2010 0% Coopermill Road Sanitary					
Sewer - \$2,106,153	236,942	0	26,327	210,615	26,327
2010 0% Olde Falls Road Sanitary					
Sewer - \$1,630,149	404,232	0	40,423	363,809	40,423
2010 0% Dunzweiler Drive Sanitary					
Sewer - \$1,005,199	268,814	0	28,296	240,518	28,296
2015 2.54% Avondale Sewer - \$388,385					
Sewer - \$388,385	308,828	0	17,152	291,676	17,590
2017 2.13% South Avenue Sewage Lift Station					
Sewer - \$1,765,156	1,583,192	0	75,528	1,507,664	77,145
2018 2.40% Pembroke Avenue Force -					
Main - \$1,271,520	1,169,894	0	52,660	1,117,234	53,932
Total Sewer Enterprise Fund	8,644,364	0	405,087	8,239,277	415,421
Water Enterprise Fund -					
2002 1.5% Gaysport Waterline					
Extension - \$1,231,757	538,316	0	43,225	495,091	43,876
2002 1.5% Adamsville Water					
Project - \$749,580	327,591	0	26,304	301,287	26,701
2003 1.5% Coal Run Water					
Extension - \$264,201	129,117	0	9,066	120,051	9,202
2003 1.5% Chandlersville					
Waterlines - \$1,026,608	484,152	0	35,492	448,660	36,026
2004 1.5% Chandlersville					
Waterlines - \$21,844	11,045	0	744	10,301	755
2006 2.0% Nashport Waterline - \$384,439					
	\$131,779	\$0	\$20,885	\$110,894	\$21,305

(continued)

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2021

(continued)

	Outstanding 12/31/2020	Additions	Deletions	Outstanding 12/31/2021	Amounts Due Within One Year
<u>Business - Type Activities (continued)</u>					
Water Enterprise Fund (continued) -					
2007 2.0% Adamsville Waterline					
Extension - \$335,100	\$123,832	\$0	\$18,024	\$105,808	\$18,387
2008 2.0% Water Supply Line - \$548,806	210,826	0	28,350	182,476	28,920
2010 3.39% State Route 146 Waterline					
Extension - \$127,996	98,628	0	3,517	95,111	3,637
2011 3.79% South Moose Eye Road					
Waterline Extension - \$168,280	135,824	0	4,330	131,494	4,496
2012 0% Gratiot/Mt. Sterling					
Water Project - \$2,272,021	995,777	0	45,263	950,514	45,263
2014 2% North River Road					
Waterline Extension - \$1,153,965	787,011	0	26,530	760,481	27,063
2014 2% Water Supply					
Expansion - \$1,481,981	1,097,514	0	68,661	1,028,853	70,041
2014 2% Western Heights					
Waterline - \$326,608	217,723	0	7,339	210,384	7,487
2017 0% State Route 555 Waterline					
Extension - \$1,887,698	718,323	0	0	718,323	0
2017 0% Ruraldale Water Main					
Extension - \$363,944	220,179	0	8,006	212,173	8,006
2018 0% Barker's Run, Lewistown, &					
Baughman Watermain Extension - \$552,167	127,725	0	4,645	123,080	4,645
2018 0% Rix Mills Water Main					
Extension - \$2,920,828	992,623	0	34,502	958,121	35,486
2018 0% Chandlersville-Herron Road					
Waterline Extension - \$1,193,053	461,345	0	16,358	444,987	16,481
2019 0% Arch Hill Road Water Main					
Extension - \$741,086	701,692	0	22,363	679,329	24,703
2020 0% Leffler-Baughman Run Roads Water					
Main Extension - \$1,734,974	540,224	334,109	17,018	857,315	34,036
2020 0% North Moose Eye & Maple Brook					
Roads Water Main Extension - \$1,422,940	1,390,393	228,017	65,094	1,553,316	65,094
Total Water Enterprise Fund	<u>10,441,639</u>	<u>562,126</u>	<u>505,716</u>	<u>10,498,049</u>	<u>531,610</u>
Total OWDA Loans from Direct Borrowings	<u>19,086,003</u>	<u>562,126</u>	<u>910,803</u>	<u>18,737,326</u>	<u>947,031</u>
2015 0% Avondale Sewer State Capital Improvement					
OPWC Loan from Direct Borrowing - \$906,741	816,066	0	45,337	770,729	30,225
Net Pension Liability - OPERS:					
Sewer Fund	449,662	0	100,648	349,014	0
Water Fund	899,327	0	201,298	698,029	0
Total Net Pension Liability - OPERS	<u>1,348,989</u>	<u>0</u>	<u>301,946</u>	<u>1,047,043</u>	<u>0</u>
Net OPEB Liability - OPERS:					
Sewer Fund	303,422	0	303,422	0	0
Water Fund	606,844	0	606,844	0	0
Total Net OPEB Liability - OPERS	<u>910,266</u>	<u>0</u>	<u>910,266</u>	<u>0</u>	<u>0</u>
Asset Retirement Obligation	1,326,000	0	0	1,326,000	0
Compensated Absences	153,814	70,389	59,049	165,154	76,218
Total Business - Type Activities	<u>31,513,363</u>	<u>632,515</u>	<u>3,583,320</u>	<u>28,562,558</u>	<u>2,388,974</u>
Total Long-Term Obligations	<u>\$114,310,021</u>	<u>\$3,242,584</u>	<u>\$46,710,666</u>	<u>\$70,841,939</u>	<u>\$5,025,400</u>

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2021

Governmental Activities

General Obligation Bonds

On July 10, 2012, the County issued \$1,655,000 of Various Purpose General Obligation Refunding Serial Bonds that were used to refund the 2002 Various Purpose Serial and Term Bonds. The general obligation refunding bonds were sold at a premium of \$71,987 that will be amortized over the term of the bonds. The refunding resulted in an advance refunding of the 2002 Various Purpose Serial and Term Bonds in the amount of \$1,780,000. \$1,838,410, (after premium, underwriting fees, and other issuance costs) was deposited into an irrevocable trust to provide for all future debt service payments on the refunded 2002 bonds. On December 3, 2012, the 2002 refunded general obligation bonds were called and paid in full and the escrow account was closed. As a result of the total refunding, \$1,780,000 of the refunded bonds were considered defeased and the liability was removed from the Statement of Net Position. The refunding resulted in a difference between the net carrying amount of the debt and the acquisition price in the amount of \$58,410. This accounting loss, reported in the accompanying financial statements as a deferred outflow - deferred charge on refunding, is being amortized to interest expense through the year 2022. The amount amortized for 2021 is \$5,841, leaving an unamortized balance of \$5,841. The bonds are backed by the full faith and credit of the County and are being retired from the Bond Retirement Debt Service Fund using General Fund property tax revenues. The bonds were issued for a ten year period with final maturity in 2022.

On March 30, 2016, the County issued \$560,000 of Various Purpose General Obligation Refunding Serial Bonds that were used to refund the 2006 Various Purpose Serial and Term Bonds. The general obligation refunding bonds were sold at a premium of \$55,425 that will be amortized over the term of the bonds. The refunding resulted in an advance refunding of the 2006 Various Purpose Serial and Term Bonds in the amount of \$580,000. \$603,105, (after premium, underwriting fees, and other issuance costs) was deposited into an irrevocable trust to provide for all future debt service payments on the refunded 2006 bonds. On December 1, 2016, the 2006 refunded general obligation bonds were called and paid in full and the escrow account was closed. As a result of the total refunding, \$580,000 of the refunded bonds were considered defeased and the liability was removed from the Statement of Net Position. The refunding resulted in a difference between the net carrying amount of the debt and the acquisition price in the amount of \$22,610. This accounting loss, reported in the accompanying financial statements as a deferred outflow - deferred charge on refunding, is being amortized to interest expense through the year 2026. The amount amortized for 2021 is \$2,055, leaving an unamortized balance of \$10,277. The bonds are backed by the full faith and credit of the County and are being retired from the Bond Retirement Debt Service Fund using General Fund property tax revenues. The bonds were issued for a ten year period with final maturity in 2026.

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

On September 4, 2019, the County issued \$701,900 of Various Purpose Refunding Term Bonds through direct placement that were used to current refund the 2009 Various Purpose Improvement Serial Bonds. These refunding bonds were sold at the par amount with no premium or discount. The original purpose of these refunding bonds were granted to the City of Zanesville to be used for an extension of a road within the city limits, acquiring a County building, and acquiring and improving two parcels of land to provide parking. The outstanding portion of the bonds that were used as a grant to the City of Zanesville, and as such, are considered non-capital related debt, is \$405,300 at December 31, 2021.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2021

As a result of the refunding, \$695,000 of the 2009 refunded bonds were considered retired and the liability was removed from the Statement of Net Position. The bonds were issued for a ten year period with final maturity in 2029. The refunding resulted in a difference between the net carrying amount of the old debt and the reacquisition price of the new debt in the amount of \$6,839. This accounting gain, reported in the accompanying financial statements as a deferred inflow - deferred charge on refunding, is being amortized to interest expense through the year 2029. The amount amortized for 2021 is \$684 leaving an unamortized balance of \$4,787. These bonds are backed by the full faith and credit of the County and are being retired from the Bond Retirement Debt Service Fund using General Fund property tax revenues.

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

Year Ending December 31,	Principal	Interest	Direct Placements		Total
			Principal	Interest	
2022	\$240,000	\$16,850	\$84,630	\$12,050	\$353,530
2023	60,000	10,200	83,670	10,456	164,326
2024	60,000	7,800	87,620	8,871	164,291
2025	65,000	5,400	86,500	7,215	164,115
2026	70,000	2,800	85,280	5,570	163,650
2027-2029	0	0	241,680	7,717	249,397
Total	\$495,000	\$43,050	\$669,380	\$51,879	\$1,259,309

Special Assessment Debt

On July 10, 2012, the County issued \$130,000 of Various Purpose General Obligation Refunding Serial Bonds that were used to refund the 2002 Various Purpose Serial and Term Bonds. The general obligation refunding bonds were sold at a premium of \$5,740 that will be amortized over the term of the bonds. The refunding resulted in an advance refunding of the 2002 Various Purpose Serial and Term Bonds in the amount of \$135,000. \$139,427, (after premium, underwriting fees, and other issuance costs) was deposited into an irrevocable trust to provide for all future debt service payments on the refunded 2002 bonds. On December 3, 2012, the 2002 refunded general obligation bonds were called and paid in full and the escrow account was closed. As a result of the total refunding, \$135,000 of the refunded bonds were considered defeased and the liability was removed from the Statement of Net Position. The refunding resulted in a difference between the net carrying amount of the debt and the acquisition price in the amount of \$4,427. This difference, reported in the accompanying financial statements as a deferred outflow - deferred charge on refunding, is being amortized to interest expense through the year 2022. The amount amortized during 2021 was \$443 leaving an unamortized balance of \$440. The bonds were issued for a ten year period with final maturity in 2022.

On November 13, 2013, the County issued \$46,600 of Various Purpose Capital Facilities Refunding Bonds that consisted of \$38,400 in serial bonds and \$8,200 in term bonds that were used to current refund the 2003 Capital Facilities Refunding Serial and Term Bonds. These special assessment refunding bonds were sold at a premium of \$1,173 that will be amortized over the term of the bonds. The refunding resulted in no difference between the net carrying amount of the debt and the reacquisition price. However, the unamortized deferred amount on refunding from the 2003 refunded bonds, in the amount of \$6,624 is reported in the accompanying financial statements as a deferred outflow - deferred charge on refunding, and is being amortized to interest expense through the year 2028. The amount amortized during 2021 was \$442 leaving an unamortized balance of \$2,646. The bonds were issued for a fifteen year period with final maturity in 2028.

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2021

During 2008 and 2009, the County issued \$103,507 and \$68,535, respectively, in Rose Hill Road Area Waterline Special Assessment OWDA debt through direct borrowing. The bonds were used to pay the costs of planning and constructing a water line that the County granted to the Village of Roseville. The bonds were issued for a thirty year period with final maturity in 2039. The outstanding OWDA balance in the amount of \$127,225 contains provisions that in an event of default (1) the amount of such default shall bear interest at the default rate from the due date until the date of payment, (2) if any of the charges have not been paid within 30 days, in addition to the interest calculated at the default rate, a late charge of 1 percent on the amount of each default shall also be paid to the OWDA, and (3) for each additional 30 days during which the charges remain unpaid, the County shall continue to pay an additional late charge of 1 percent on the amount of the default until such charges are paid.

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

Year Ending December 31,			Direct Borrowing		Total
	Principal	Interest	Principal	Interest	
2022	\$18,100	\$1,138	\$4,846	\$5,041	\$29,125
2023	3,000	595	5,053	4,845	13,493
2024	3,000	505	5,267	4,641	13,413
2025	2,900	415	5,491	4,428	13,234
2026	2,900	328	5,725	4,206	13,159
2027-2031	5,300	308	32,492	17,355	55,455
2032-2036	0	0	40,017	10,205	50,222
2037-2039	0	0	28,334	2,018	30,352
Total	\$35,200	\$3,289	\$127,225	\$52,739	\$218,453

Mandatory Redemptions for General Obligation Bonds

The 2019 various purpose refunding bond issue consisted of term bonds. Governmental activities general obligation term bonds in the amount of \$639,600 mature in the year 2029. These bonds are subject to mandatory sinking fund redemption (with the balance of \$77,700 to be paid at maturity on December 1, 2029) at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, according to the following schedule:

Year	Principal
2022	\$69,800
2023	68,400
2024	71,900
2025	70,300
2026	68,600
2027	71,900
2028	74,900
	<u>\$495,800</u>

Mandatory Redemptions for Special Assessment Bonds

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

Muskingum County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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

Optional Redemptions for General Obligation Bonds

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

Ohio Water Development Authority (OWDA) Loans

During 2021, the County issued additional proceeds in the amount of \$146,036 in an OWDA Loan to be used for Home Sewage Treatment System programs. During 2021, the loan was retired with grant proceeds received by the Block Grants Special Revenue Fund.

Ohio Public Works Commission (OPWC) Loans

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

During 2018, the County entered into a contractual agreement for a road and bridge improvement construction loan from OPWC. Under the terms of this agreement, OPWC will reimburse, advance, or directly pay the construction costs of the approved project. OPWC will capitalize administrative costs and construction interest and add them to the total amount of the final loan. Between 2018 and 2019, the Issue II Capital Projects Fund received a total of \$300,682 of this interest free loan. This loan will be repaid from revenues of the Motor Vehicle and Gasoline Tax Special Revenue Fund.

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

During 2020, the County entered into a contractual agreement for a road resurfacing loan from OPWC. Under the terms of this agreement, OPWC will reimburse, advance, or directly pay the construction costs of the approved project. OPWC will capitalize administrative costs and construction interest and add them to the total amount of the final loan. During 2020, the Issue II Capital Projects Fund received a total of \$91,277 of this interest free loan. This loan will be repaid from revenues of the Motor Vehicle and Gasoline Tax Special Revenue Fund.

During 2021, the County entered into a contractual agreement for a road resurfacing loan from OPWC. Under the terms of this agreement, OPWC will reimburse, advance, or directly pay the construction costs of the approved project. OPWC will capitalize administrative costs and construction interest and add them to the total amount of the final loan. During 2021, the Issue II Capital Projects Fund received a total of \$100,000 of this interest free loan. This loan will be repaid from revenues of the Motor Vehicle and Gasoline Tax Special Revenue Fund.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2021

The County's outstanding OPWC loans from direct borrowings in the amount of \$906,799 related to governmental activities contain provisions that in the event of default (1) OPWC may apply late fees of 8 percent per year, (2) loans more than 60 days late will be turned over to the Attorney General's office for collection, and as provided by law, OPWC may require that each payment be taken from the County's share of the county undivided local government fund, and (3) the outstanding amounts shall, at OPWC's option, become immediately due and payable.

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

Year Ending December 31,	Principal
2022	\$73,747
2023	83,747
2024	83,748
2025	63,748
2026	54,620
2027-2031	137,461
2032-2036	127,461
2037-2041	127,461
2042-2046	119,726
2047	35,080
Total	<u><u>\$906,799</u></u>

State Infrastructure Bank (SIB) Loan

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

Year Ending December 31,	Principal	Interest	Total
2022	\$37,245	\$22,285	\$59,530
2023	38,371	21,160	59,531
2024	39,531	20,000	59,531
2025	40,726	18,805	59,531
2026	41,955	17,574	59,529
2027-2031	229,588	68,062	297,650
2032-2036	266,449	31,206	297,655
2037	58,220	1,313	59,533
Total	<u><u>\$752,085</u></u>	<u><u>\$200,405</u></u>	<u><u>\$952,490</u></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, Drug Law Enforcement, Delinquent Real Estate Tax and Assessment Collection, Tuberculosis Clinic, Block Grants, Home Detention (Electronic Monitor), Senior Citizens Levy, Felony Delinquent Care and Custody, Sheriff Levy, Motor Vehicle and Gasoline Tax, Law Library Resources, Concealed Weapon, Sheriff Commissary, and Wireless 911 Special Revenue Funds.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2021

Net Pension/OPEB Liability

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

Capital Leases

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

Business-Type Activities

General Obligation Bonds

On July 10, 2012, the County issued \$940,000 of Various Purpose General Obligation Refunding Serial Bonds that were used to refund the 2002 Various Purpose Serial and Term Bonds. The general obligation refunding bonds were sold at a premium of \$41,018 that will be amortized over the term of the bonds. The refunding resulted in an advance refunding of the 2002 Sewer Improvement Serial and Term Bonds in the amount of \$995,000. \$1,027,644, (after premium, underwriting fees, and other issuance costs) was deposited into an irrevocable trust to provide for all future debt service payments on the refunded 2002 bonds. On December 3, 2012, the 2002 refunded general obligation bonds were called and paid in full and the escrow account was closed. As a result of the total refunding, \$995,000 of the refunded bonds were considered defeased and the liability was removed from the Statement of Net Position. The refunding resulted in a difference between the net carrying amount of the debt and the reacquisition price in the amount of \$32,644. This accounting loss difference, reported in the accompanying financial statements as a deferred outflow – deferred charge on refunding, is being amortized to interest expense through the year 2022. The amount amortized for 2021 is \$3,264, leaving an unamortized balance of \$3,268. The bonds are backed by the full faith and credit of the County and are being retired with Sewer Enterprise Fund revenues. The bonds were issued for a ten year period 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 were considered defeased and the liability was removed from the Statement of Net Position. The refunding resulted in a difference between the net carrying amount of the refunded debt and the reacquisition price in the amount of \$9,792. This accounting loss difference, together with the unamortized balance of the 2003 refunded difference, in the total amount of \$448,715, is reported in the accompanying financial statements as a deferred outflow - deferred charge on refunding and is being amortized to interest expense through the year 2028. The amount amortized for 2021 is \$35,169, leaving an unamortized balance in the amount of \$142,684. 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, 2021

On March 30, 2016, the County issued \$4,725,000 of Various Purpose General Obligation Refunding Serial Bonds that were used to refund the 2006 Various Purpose Serial and Term Bonds. The 2006 refunded bonds were originally issued for a twenty year period. The general obligation bonds were sold at a premium of \$450,496 that will be amortized over the term of the bonds. The refunding resulted in an advance refunding of the 2006 Various Purpose Serial and Term Bonds. \$5,084,544, (after premium, underwriting fees, and other issuance costs) was deposited into an irrevocable trust to provide for all future debt service payments on the refunded 2006 bonds. On December 1, 2016, the 2006 refunded general obligation bonds were called and paid in full and the escrow account was closed. As a result of the total refunding, \$4,890,000 of the refunded bonds were considered defeased and the liability was removed from the Statement of Net Position. The refunding resulted in a difference between the net carrying amount of the debt and the acquisition price in the amount of \$190,067. This accounting loss difference, reported in the accompanying financial statements as a deferred outflow - deferred charge on refunding, is being amortized to interest expense through the year 2026. The amount amortized for 2021 is \$17,279, leaving an unamortized balance of \$86,393. The bonds are backed by the full faith and credit of the County and are being retired with Sewer Enterprise Fund revenues. The bonds were issued for a ten year period with final maturity in 2026.

On September 4, 2019, the County issued \$1,676,400 of Various Purpose Refunding Term Bonds through direct placement that were used to current refund the 2009 Various Purpose Improvement Serial Bonds and the 2009 Various Purpose County Facilities Refunding Term Bonds. These refunding bonds were sold at the par amount with no premium or discount. The original purpose of these refunding bonds were to acquire capacity for the treatment of sanitary sewage and construct sanitary sewer improvements to Eastpointe Industrial Park. As a result of the refunding, \$1,660,000 of the refunded bonds were considered retired and the liability was removed from the Statement of Net Position. The bonds were issued for a ten year period with final maturity in 2029. The refunding resulted in a difference between the net carrying amount of the old debt and the reacquisition price of the new debt in the amount of \$4,041. This accounting gain, reported in the accompanying financial statements as a deferred inflow - deferred charge on refunding, is being amortized to interest expense through the year 2029. The amount amortized for 2021 is \$404, leaving an unamortized balance of \$3,233. These bonds are backed by the full faith and credit of the County and are being retired with Sewer Enterprise Fund revenues.

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

Year Ending December 31,	Principal	Interest	Direct Placement		Total
			Principal	Interest	
2022	\$1,146,900	\$165,962	\$188,600	\$21,735	\$1,523,197
2023	1,062,000	136,205	188,700	18,642	1,405,547
2024	1,102,000	99,595	188,800	15,547	1,405,942
2025	812,100	61,585	193,600	12,451	1,079,736
2026	627,100	32,072	193,200	9,275	861,647
2027-2029	174,700	10,492	372,400	12,136	569,728
Total	\$4,924,800	\$505,911	\$1,325,300	\$89,786	\$6,845,797

Mandatory Redemptions for Business-Type General Obligation Bonds

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

Muskingum County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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

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

Year	Amount
2022	\$188,600
2023	188,700
2024	188,800
2025	193,600
2026	193,200
2027	128,000
2028	121,200
	<u>\$1,202,100</u>

Optional Redemptions

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

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

The County has pledged future sewer customer revenues, net of specified operating expenses, to repay \$14,262,287 (original issue amount) in sewer system OWDA loans issued between 2008 and 2018. Proceeds from these loans provided financing for various sewer projects. The loans are payable solely from sewer customer net revenues and are payable through 2039. Annual principal and interest payments on the loans as compared to net future revenues are not estimable but are expected to be less than net revenues in each year the loans are outstanding. The total principal and interest remaining to be paid on the loans is \$10,703,026. Principal and interest paid for the current year and total customer net revenues were \$659,177 and \$2,801,339 respectively.

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

The County has pledged future water customer revenues, net of specified operating expenses, to repay \$21,472,002 (original issue amount) in water system OWDA loans issued between 2002 and 2021. Proceeds from these loans provided financing for various water projects. The loans are payable solely from water customer net revenues and are payable through 2049. Annual principal and interest payments on the loans as compared to net future revenues are not estimable but are expected to be less than net revenues in each year the loans are outstanding. The total principal and interest remaining to be paid on the loans is \$7,991,366. The principal balance of loans without amortizations schedules is \$3,128,954. Principal and interest paid for the current year and total customer net revenues were \$586,590 and \$3,077,891, respectively.

The County's outstanding OWDA loans from direct borrowings in the amount of \$18,737,326 related to business-type activities contain provisions that in an event of default (1) the amount of such default shall bear interest at the default rate from the due date until the date of payment, (2) if any of the charges have

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2021

not been paid within 30 days, in addition to the interest calculated at the default rate, a late charge of 1 percent on the amount of each default shall also be paid to the OWDA, and (3) for each additional 30 days during which the charges remain unpaid, the County shall continue to pay an additional late charge of 1 percent on the amount of the default until such charges are paid.

The OWDA loan amortization schedules for the State Route 555 Waterline Extension, the Leffler-Baughman Run Roads Water Main Extension, and the North Moose Eye & Maple Brook Roads Water Main Extension will not be available until the entire amount of the loans have been drawn down or the projects are complete.

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

Year Ending December 31,	Water Fund		Sewer Fund		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$432,480	\$75,447	\$415,421	\$244,105	\$847,901	\$319,552
2023	438,012	69,914	426,130	233,761	864,142	303,675
2024	443,652	64,274	437,228	223,043	880,880	287,317
2025	449,401	58,525	448,730	211,937	898,131	270,462
2026	455,263	52,664	460,652	200,429	915,915	253,093
2027-2031	2,015,858	185,135	2,362,430	814,286	4,378,288	999,421
2032-2036	1,344,068	79,246	2,368,845	456,571	3,712,913	535,817
2037-2041	983,283	33,124	1,319,841	79,617	2,303,124	112,741
2042-2046	622,411	3,942	0	0	622,411	3,942
2047-2049	184,667	0	0	0	184,667	0
Total	\$7,369,095	\$622,271	\$8,239,277	\$2,463,749	\$15,608,372	\$3,086,020

Ohio Public Works Commission (OPWC) Loan

During 2015, the County entered into a contractual agreement for a construction loan from OPWC. Under the term of this agreement, OPWC reimbursed, advanced, or directly paid the construction costs of the Avondale Sewer project. OPWC capitalized administrative costs and construction interest and added them to the total amount of the final loan. Between 2015 and 2017, the Sewer Enterprise Fund received the entire amount of total approved interest free loan of \$906,741. This loan will be repaid from revenues from the Sewer Enterprise Fund.

The County's outstanding OPWC loans from direct borrowings in the amount of \$770,729 related to business-type activities contain provisions that in the event of default (1) OPWC may apply late fees of 8 percent per year, (2) loans more than 60 days late will be turned over to the Attorney General's office for collection, and as provided by law, OPWC may require that each payment be taken from the County's share of the county undivided local government fund, and (3) the outstanding amounts shall, at OPWC's option, become immediately due and payable.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2021

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

Year Ending December 31,	Principal
2022	\$30,225
2023	30,225
2024	30,225
2025	30,225
2026	30,225
2027-2031	151,123
2032-2036	151,123
2037-2041	151,123
2042-2046	151,123
2047	15,112
Total	<u>\$770,729</u>

Net Pension/OPEB Liability

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

Asset Retirement Obligation

The County will pay the asset retirement obligation (ARO) from the Sewer Enterprise Fund. For additional information related to the ARO, see Note 19.

Compensated Absences

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

Conduit Debt and Legal Debt Margin

Pursuant to State Statute, various industrial revenue bonds have been entered into for private industry within the County. The proceeds of the industrial revenue bonds are used by the various private industries for new construction or improvements. The bonds are to be repaid by the recipients of the proceeds and do not represent an obligation of the County. As of December 31, 2021, \$295,000,000 of industrial revenue bonds have been entered into, and \$271,800,000 remained outstanding.

The County's overall legal debt margin at December 31, 2021, was \$51,474,399.

NOTE 19 - ASSET RETIREMENT OBLIGATION

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

Ohio Revised Code Section 6111.44 requires the County to submit any changes to their sewerage system to the Ohio EPA for approval. Through this review process, the County would be responsible to address any public safety issues associated with their waste water treatment facilities. The County estimates these public safety issues to include removing/filling any tankage, cleaning/removing certain equipment, and backfilling certain exposed areas.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2021

This asset retirement obligation (ARO) of \$1,326,000 associated with the County's waste water treatment facilities was internally estimated by an employee who is certified as a Professional Engineer. The remaining useful life of these facilities range from 1 to 40 years.

NOTE 20 - INTERFUND TRANSACTIONS

Interfund balances at December 31, 2021, consist of the following individual fund receivables and payables:

Interfund Payable	Interfund Receivable						Total
	Major Funds						
	General	Public Assistance	Starlight School Levy	Children Services Levy	Water	Other Nonmajor Governmental	
Major Funds:							
Public Assistance	\$16,172	\$0	\$0	\$64,491	\$0	\$1,461	\$82,124
Children Services Levy	4,684	0	9,413	0	0	0	14,097
Motor Vehicle and Gasoline Tax	600,000	0	0	0	0	0	600,000
Sewer	4,241	0	0	0	60,980	0	65,221
Water	13,149	0	0	0	0	0	13,149
Other Nonmajor Governmental	543,045	123,148	0	442	0	13,125	679,760
Total All Funds	\$1,181,291	\$123,148	\$9,413	\$64,933	\$60,980	\$14,586	\$1,454,351

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

On December 1, 2017, the County issued a bond anticipation note for a five year period at a rate of 2.5 percent. The County purchased this note. The County has identified the Sewer Enterprise Fund as the fund that received the proceeds and the Starlight School Levy Special Revenue Fund as the fund that loaned the money. For reporting purposes, these transactions are reflected as an interfund receivable and an interfund payable in the respective funds. The principal amount paid on this note for 2021 was \$181,900. The following interfund transaction had an original repayment schedule of five years and is pledged to be repaid from the Sewer Enterprise Fund's future sewer customer revenues net of specified operating expenses:

Interfund Payable	Interfund Receivable
	Major Fund
Major Fund:	Starlight School Levy
Sewer	<u>\$3,613,700</u>

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

Year Ending December 31,	Principal	Interest	Total
2022	\$3,613,700	\$815,195	\$4,428,895

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2021

Interfund transfers during 2021 consisted of the following:

Transfer from	Transfer to				Totals
	Major Funds			Other Nonmajor Governmental	
	General	Public Assistance	Motor Vehicle and Gasoline Tax		
Major Funds:					
General	\$0	\$215,685	\$1,000,000	\$1,961,206	\$3,176,891
Motor Vehicle and Gasoline Tax	0	0	0	395,342	395,342
Other Nonmajor Governmental	61,689	0	0	0	61,689
Total All Funds	\$61,689	\$215,685	\$1,000,000	\$2,356,548	\$3,633,922

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

NOTE 21 - JOINTLY GOVERNED ORGANIZATIONS

SouthEastern Ohio Joint Solid Waste Management District

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

The District is governed and operated through three groups. An eighteen member board of directors, composed of three commissioners from each county, is responsible for the District's financial matters. Financial records are maintained by Noble County. The Board exercises total control over the operations of the District including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. A forty-three member policy committee, composed of seven members from each county and one at-large member appointed by the policy committee, is responsible for preparing the solid waste management plan of the District in conjunction with a Technical Advisory Council whose members are appointed by the policy committee. The District's sole revenue source is a waste disposal fee for in-district and out-of-district waste. No contributions were received from the County during 2021. Financial information can be obtained from the 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, Morgan, Noble, and Perry Counties. The Board has the responsibility for development, coordinated continuation and ongoing modernization, funding, monitoring, and evaluation of community-based mental health and substance abuse programming. The Board consists of fourteen members appointed by either the participating county commissioners or the Ohio Department of Mental Health and Addiction Services. Members are residents of the Board's six-county area. The Board exercises total control over the operations including budgeting, appropriating,

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2021

contracting, and designating management. Each participant's degree of control is limited to its representation on the Board.

During 2021, Muskingum County contributed \$1,457,710 in tax levy revenue money through a 1.0 mill levy. The remaining revenues are provided by levies from other member counties, and state and federal grants awarded to the multi-county board. Since Muskingum County serves as the fiscal agent for the Board, the financial activity, other than the County's property tax levy and related revenue, is presented in a custodial fund. Financial information can be obtained from the Muskingum Area Mental Health and Recovery Services Board, 1500 Coal Run Road, Zanesville, Ohio 43701.

Mid East Ohio Regional Council of Governments (MEORC)

The Mid East Ohio Regional Council of Governments (MEORC) is a jointly governed organization which serves nineteen counties in Ohio. MEORC provides services to the developmentally disabled residents in the participating counties. MEORC is governed by a Council made up of the superintendents of each county's Board of Developmental Disabilities. Revenues are generated by fees and state grants. MEORC has no outstanding debt. The Board exercises total control over the operations of the MEORC including budgeting, contracting, appropriating, and designating management. Each participant's degree of control is limited to its representation on the Board. During 2021, the County made no contributions to MEORC. The County reports cash with fiscal agent in the amount of \$357,614 for monies held by the organization. To obtain financial information, write to the Mid East Ohio Regional Council's Director of Financial Operations, 1 Avalon Road, Mt. Vernon, Ohio 43050.

South East Area Transit Authority (SEAT)

The South East Area Transit Authority (SEAT) was created pursuant to State statutes in 1979 for the purpose of providing transportation in the City of Zanesville, Muskingum County, City of Cambridge, and Guernsey County, as well as the southeastern Ohio area. The SEAT's Board of Trustees consists of eleven members that serve overlapping three-year terms. Six members are appointed by the Mayor of Zanesville with the consent of City Council, two members are appointed by the Muskingum County Commissioners, and the remaining three members are appointed by the Guernsey County Commissioners, the Mayor of Cambridge, and the Mayor of South Zanesville. The Board exercises total control over the operations of SEAT including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. During 2021, 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 composed of the following members: Director of the Zanesville-Muskingum County General Health District, Superintendent of the Zanesville City School District, Superintendent of the Muskingum Valley Educational Service Center, Superintendent of the Muskingum County Board of Developmental Disabilities, Director of the ADAMH Board, Director of the Muskingum County Department of Job and Family Services, Director of the Muskingum County Children Services Board, Superintendent of Muskingum Starlight Industries, Inc., a

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2021

United Way representative, an Eastside Community Services representative, a Zanesville Civic League representative, a Behavioral Health representative, a county commissioner, representatives from the public sector, and a representative from a local hospital. The Board exercises total control over the operations of the Council including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. The Muskingum County Department of Job and Family Services serves as the fiscal and administrative agent for the Council. During 2021, the County made no contributions to the Council. Financial information may be obtained from the Muskingum Families & Children First Council, 333 Putnam Avenue, Zanesville, Ohio 43701.

Area Agency on Aging

The Area Agency on Aging is a regional council of governments that assists nine counties, including Muskingum County, in providing services to senior citizens in the Council's service area. The Area Agency on Aging is governed by a board of directors composed of one representative appointed by each participating county. The Area Agency on Aging receives Title III monies to be used for programs within the member counties. The Board exercises total control over the operations of the Agency including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. The Area Agency on Aging has no outstanding debt. During 2021, the County contracted with the Area Agency on Aging to provide senior citizens services. A local not-for-profit corporation (The Muskingum County Senior Citizens Center) provided the senior citizens services pursuant to the County's contract. Financial information can be obtained from the Area Agency on Aging, Region 9, 710 Wheeling Avenue, Cambridge, Ohio 43725.

Ohio Mid-Eastern Governments Association (OMEGA)

The Ohio Mid-Eastern Governments Association (OMEGA) is a ten-county regional council of governments composed of Muskingum, Belmont, Carroll, Coshocton, Columbiana, Guernsey, Harrison, Holmes, Jefferson, and Tuscarawas Counties. OMEGA was formed to aid and assist the participating counties and political subdivisions within the counties in the application for Appalachian Regional Commission and Economic Development grant monies. OMEGA is governed by a twenty-one member executive board composed of members appointed from each participating county and cities within each county. City membership is voluntary. A county commissioner from each county currently appoints one member to the board of directors. The Board exercises total control over the operations of OMEGA including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. Each member currently pays a nine cent per capita membership fee based upon the most recent U.S. census. During 2021, 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 composed of two members appointed by Muskingum County, two members appointed by the City of Zanesville, and one member appointed jointly by the County and the City. The Board exercises total control over the operations of the Authority including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. The Authority's primary function is to promote economic growth and development in the County.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2021

The Authority derives its revenues from rental income, interest income, and annual contributions from the County and the City. Financial information may be obtained from the Zanesville-Muskingum County Port Authority, 205 North Fifth Street, Zanesville, Ohio 43701.

Perry Multi-County Juvenile Facility

The Perry Multi-County Juvenile Facility (Facility) is a jointly governed organization created to rehabilitate juvenile offenders in lieu of commitment to the Ohio Department of Youth Services. The Facility has an eight member governing board that consists of one juvenile court judge, or designee, from the counties of Muskingum, Coshocton, Delaware, Fairfield, Knox, Licking, Morgan, and Perry. The Facility also has an executive committee that handles the daily operations of the Facility and reports to the governing board. The executive committee is composed of the officers of the governing board. The Board exercises total control over the operations of the Facility including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. The Facility's revenues will consist of an annual grant applied for by the Director of the Facility and charges for services from the participating counties. During 2021, 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 2021, Muskingum County contributed \$847,568 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 22 - 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.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2021

During 2021, the Authority received \$514,985 from excise taxes and rental income. The Authority has no outstanding debt. Financial information can be obtained from the Muskingum County Convention Facilities Authority, 205 North Fifth Street, Zanesville, Ohio 43701.

Zanesville Metropolitan Housing Authority

The Zanesville Metropolitan Housing Authority (Authority) was created in 1938, and currently operates pursuant to Ohio Revised Code Section 3735.27. The Authority is governed by a five member board. Muskingum County appoints three members and the City of Zanesville appoints two members. The board adopts their own appropriations, is their own contracting authority, hires and fires their own staff, authorizes all expenditures, and does not rely on the County or the City to finance deficits. The Authority receives funding from the federal government in the form of grants. All monies are received directly by the Authority in the Authority's name. Financial information can be obtained from the Zanesville Metropolitan Housing Authority, 407 Pershing Road, Zanesville, Ohio 43701.

Muskingum Valley Park District

The Muskingum Valley Park District was created pursuant to the laws of the State of Ohio. The Park District is a legally separate entity which is governed by a five member board appointed by the probate court judge of Muskingum County. The Park District Board may adopt budgets, hire and fire employees, and issue revenue debt without the approval of the County. The Park District received local government monies during 2021. The County serves as fiscal agent for the Park District and the activity is reflected in the Other Fiscal Agent Custodial Fund. Financial information can be obtained from Muskingum Valley Park District, 1720 Euclid Avenue, Zanesville, Ohio 43701.

Muskingum County Library System

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

Transportation Improvement District

The Transportation Improvement District (the District) is a legally separate entity, statutorily created under Section 5540.02 of the Ohio Revised Code, served by a Board of Directors consisting of seven members, with five members appointed by a majority vote of the Muskingum County Commissioners and two nonvoting members appointed by the Ohio Legislature. The purpose of the District is to finance, construct, maintain, repair, and operate selected transportation projects within Muskingum County. The District does not represent a potential financial benefit for or burden on the County, and the District determines its own budget. The County did not make any contributions to this organization in 2021.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2021

NOTE 23 - PUBLIC ENTITY POOLS

County Risk Sharing Authority, Inc.

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

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

CORSA has entered into certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County does not have an equity interest in or a financial responsibility for CORSA. Any additional premium or contribution amounts and estimates of losses are not reasonably determinable. The County's payment for insurance to CORSA in 2021 was \$371,622. Requests for financial information should be directed to CORSA's Managing Director, County Risk Sharing Authority, Inc., 209 East State Street, Columbus, Ohio, 43215.

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

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2021

The County's premium payments to BWC were \$441,699.

NOTE 24 - RELATED PARTY TRANSACTIONS

During 2021, the County contributed \$150,000 in promotional and operational expenses to the Port Authority.

NOTE 25 - FUND BALANCES

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

Fund Balances	General	Public Assistance	Starlight School Levy	Children Services Levy	Motor Vehicle and Gasoline Tax	Other Governmental Funds	Total
Nonspendable:							
Inventory	\$163,898	\$10,903	\$20,175	\$6,966	\$434,988	\$31,624	\$668,554
Prepays	453,897	49,808	75,890	49,587	47,333	144,943	821,458
Unclaimed Monies	85,783	0	0	0	0	0	85,783
Total Nonspendable	703,578	60,711	96,065	56,553	482,321	176,567	1,575,795
Restricted to:							
Court Corrections	0	0	0	0	0	2,408,708	2,408,708
Road and Bridge Projects	0	0	0	0	2,297,447	85,510	2,382,957
Court Guardianship	0	0	0	0	0	5,127	5,127
Public Assistance Program	0	736,284	0	0	0	0	736,284
Human Services	0	0	0	0	0	617,627	617,627
Senior Services	0	0	0	0	0	359,140	359,140
Law Enforcement and Public Safety	0	0	0	0	0	2,263,566	2,263,566
Emergency 911	0	0	0	0	0	340,887	340,887
Starlight School Program	0	0	8,448,794	0	0	0	8,448,794
Mental Health Program	0	0	0	0	0	41,792	41,792
Tuberculosis Clinic Program	0	0	0	0	0	1,972,217	1,972,217
Children Services Program	0	0	0	5,298,529	0	232,162	5,530,691
Debt Service	0	0	0	0	0	205,587	205,587
Capital Projects	0	0	0	0	0	1,311,922	1,311,922
Real Estate Assessment	0	0	0	0	0	3,079,459	3,079,459
Delinquent Real Estate and Tax Collection	0	0	0	0	0	671,284	671,284
Other Purposes	0	0	0	0	0	874,418	874,418
Total Restricted	0	736,284	8,448,794	5,298,529	2,297,447	14,469,406	31,250,460
Committed to Unpaid Obligations:							
County Administration	64,790	0	0	0	0	0	64,790
Assigned to:							
Purchases on Order:							
County Administration	196,870	0	0	0	0	0	196,870
Court Corrections	30,472	0	0	0	0	0	30,472
Sheriff and Jail Safety Purposes	28,543	0	0	0	0	0	28,543
Records	5,479	0	0	0	0	0	5,479
Human Services	23,357	0	0	0	0	0	23,357
Economic Development	107,513	0	0	0	0	0	107,513
Subsequent Years' Appropriations	8,847,730	0	0	0	0	0	8,847,730
Total Assigned	9,239,964	0	0	0	0	0	9,239,964
Unassigned (Deficit)	21,702,502	0	0	0	0	(110,307)	21,592,195
Total Fund Balances	\$31,710,834	\$796,995	\$8,544,859	\$5,355,082	\$2,779,768	\$14,535,666	\$63,723,204

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2021

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, 2021, is \$9,000,000.

NOTE 26 - 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 27 - 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 28 - COVID-19

The United States, the State of Ohio, and Muskingum County declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended June of 2021 while the national state of emergency continues. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the County. The County's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined. In addition, the impact on the County's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated. Additional funding was made available through the Consolidated Appropriations Act, 2021, passed by Congress on December 21, 2020, and/or the American Rescue Plan Act, passed by Congress on March 11, 2021.

As of December 31, 2020, the County had expensed all Coronavirus Aid, Relief, and Economic Security (CARES) Act funding; therefore, there was no activity to report as of December 31, 2021. The County did however receive the American Rescue Plan Act of 2021 monies in 2021 in the amount of \$8,373,127.

NOTE 29 - MUSKINGUM COUNTY LAND REUTILIZATION CORPORATION

A. Reporting Entity

The Muskingum County Land Reutilization Corporation (Land Bank) is a county land reutilization corporation that was formed on June 27, 2012, when the Muskingum County Board of Commissioners authorized the incorporation of the Land Bank under Chapter 1724 of the Ohio Revised Code through

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2021

resolution number 10-713 as a not-for-profit corporation under the laws of the State of Ohio. The purpose of the Land Bank is to strengthen neighborhoods in Muskingum County (the County) by returning vacant and abandoned properties to productive use. The Land Bank has been designated as the County's agent to further its mission to reclaim, rehabilitate, and reutilize vacant, abandoned, tax foreclosed, and other real property in the County by exercising the powers of the County under Chapter 5722 of the Ohio Revised Code.

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

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

B. Summary of Significant Accounting Policies

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

Basis of Presentation

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

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2021

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

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

Fund Accounting

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

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

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

The following is the Land Bank's governmental funds:

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

Grant Fund The Grant Fund accounts for grant activity for the demolition and improvements to distressed properties. No grant funding was received in 2021.

Measurement Focus

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2021

Basis of Accounting

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

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

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

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

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

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

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

Federal Income Tax

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

Cash and Cash Equivalents

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2021

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, 2021. 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 \$230 in restricted net positions at December 31, 2021.

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 2021.

Fund Balance

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

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

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

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

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2021

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, 2021, the carrying amount of the Land Bank's deposits was \$308,076. Based on the criteria described in GASB Statement No. 40, *Deposits and Investment Risk Disclosures*, as of December 31, 2021, \$250,000 of the Land Bank's bank balance of \$308,076 was covered by Federal Deposit Insurance Corporation (FDIC) and the remaining amount was either covered under the Ohio Pooled Collateral System (OPCS) or exposed to custodial credit risk. Custodial credit risk is the risk that in the event of bank failure that the Land Bank's deposits may not be returned to it. Protection of the Land Bank's cash and deposits is provided by the FDIC, by eligible securities pledged by the financial institution as security for repayment or by the financial institution's participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

D. Risk Management

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

- Commercial General Liability
- Directors/Officers Liability

E. Transactions with Muskingum County

Pursuant to and in accordance with Section 321.261 (B) of the Ohio Revised Code, the Land Bank has been authorized by the County Commissioners to receive 5% of all collections of delinquent real property, personal property, and manufactured and mobile home taxes that are deposited into the County's Delinquent Tax Assessment and Collection Tax (DTACT) fund and will be available for appropriation by the Land Bank to fund operations. As of December 31, 2021, the Land Bank recognized revenues of \$202,617 for these fees that were collected by the County in 2021.

F. COVID -19

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

Muskingum County, Ohio

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2021**

G. Subsequent Event

The Land Bank is expected to receive three grants from the Ohio Department of Development in 2022-2023 totaling \$2.47 million for remediation and revitalization programs.

NOTE 30 - SUBSEQUENT EVENT

On June 21, 2022, the County received the American Rescue Plan Act of 2021 second half payment from the United States Department of the Treasury, in the amount of \$8,373,127.

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 Eight Years (1)

	2021	2020	2019	2018	2017
County's Proportion of the Net Pension Liability	0.2356960%	0.2274970%	0.2284930%	0.2265070%	0.2282760%
County's Proportionate Share of the Net Pension Liability	\$34,901,446	\$44,966,325	\$62,579,600	\$35,534,557	\$51,837,598
County's Covered Payroll	\$31,984,996	\$30,811,644	\$29,701,464	\$28,840,913	\$26,191,371
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	109.12%	145.94%	210.70%	123.21%	197.92%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	86.88%	82.17%	74.70%	84.66%	77.25%

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

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

See accompanying notes to the required supplementary information

<u>2016</u>	<u>2015</u>	<u>2014</u>
0.2319050%	0.2325800%	0.2325800%
\$40,168,870	\$28,051,747	\$27,418,152
\$27,738,406	\$27,270,397	\$26,979,139
144.81%	102.87%	101.63%
81.08%	86.45%	86.36%

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

	2021	2020	2019	2018
County's Proportion of the Net Pension Asset	0.1225670%	0.1208060%	0.1333260%	0.1686280%
County's Proportionate Share of the Net Pension Asset	\$353,807	\$251,909	\$149,089	\$229,557
County's Covered Payroll	\$539,729	\$537,771	\$570,221	\$568,954
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	-65.55%	-46.84%	-26.15%	-40.35%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	157.67%	145.28%	126.64%	137.28%

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

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

See accompanying notes to the required supplementary information

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
County's Proportion of the Net Pension Liability	0.004193362%	0.005319710%	0.005604100%	0.005683520%
County's Proportionate Share of the Net Pension Liability	\$536,158	\$1,287,181	\$1,239,313	\$1,249,679
County's Covered Payroll	\$517,436	\$642,007	\$657,943	\$646,121
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	95.06%	191.93%	179.80%	193.41%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	87.80%	75.50%	77.40%	77.30%

(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.

See accompanying notes to the required supplementary information

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

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

	2021	2020	2019
County's Proportion of the Net OPEB Liability (Asset)	0.2274360%	0.2196700%	0.2211390%
County's Proportionate Share of the Net OPEB Liability (Asset)	(\$4,051,954)	\$30,342,134	\$28,831,305
County's Covered Payroll	\$33,196,950	\$32,002,665	\$30,926,885
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-12.21%	94.81%	93.22%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	115.57%	47.80%	46.33%

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

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

See accompanying notes to the required supplementary information

<u>2018</u>	<u>2017</u>
0.2190300%	0.2216800%
\$23,785,044	\$22,390,433
\$30,001,342	\$27,424,029
79.28%	81.65%
54.14%	54.04%

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>
County's Proportion of the Net OPEB Liability (Asset)	0.004193362%	0.005319710%	0.005604100%
County's Proportionate Share of the Net OPEB Liability (Asset)	(\$88,413)	(\$93,493)	(\$92,816)
County's Covered Payroll	\$517,436	\$642,007	\$657,943
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-17.88%	-15.35%	-14.90%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	174.70%	182.10%	174.70%

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

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

See accompanying notes to the required supplementary information

<u>2018</u>	<u>2017</u>
0.005683520%	0.006074460%
(\$91,327)	\$237,003
\$646,121	\$667,814
-14.13%	35.49%
176.00%	47.11%

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Net Pension Liability - Traditional Plan (1)					
Contractually Required Contribution	\$4,781,771	\$4,645,794	\$4,479,585	\$4,318,961	\$3,899,331
Contributions in Relation to the Contractually Required Contribution	<u>(4,781,771)</u>	<u>(4,645,794)</u>	<u>(4,479,585)</u>	<u>(4,318,961)</u>	<u>(3,899,331)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$32,931,788	\$31,984,996	\$30,811,644	\$29,701,464	\$28,840,913
Pension Contributions as a Percentage of Covered Payroll	<u>14.52%</u>	<u>14.52%</u>	<u>14.54%</u>	<u>14.54%</u>	<u>13.52%</u>
Net Pension Liability/Asset - Combined Plan (1)					
Contractually Required Contribution	\$96,065	\$75,562	\$75,288	\$79,831	\$73,964
Contributions in Relation to the Contractually Required Contribution	<u>(96,065)</u>	<u>(75,562)</u>	<u>(75,288)</u>	<u>(79,831)</u>	<u>(73,964)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$686,179	\$539,729	\$537,771	\$570,221	\$568,954
Pension Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>13.00%</u>
Net OPEB Liability - OPEB Plan (2)					
Contractually Required Contribution	\$27,667	\$26,889	\$26,130	\$26,208	\$317,757
Contributions in Relation to the Contractually Required Contribution	<u>(27,667)</u>	<u>(26,889)</u>	<u>(26,130)</u>	<u>(26,208)</u>	<u>(317,757)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (3)	\$34,309,642	\$33,196,950	\$32,002,665	\$30,926,885	\$30,001,342
OPEB Contributions as a Percentage of Covered Payroll	<u>0.08%</u>	<u>0.08%</u>	<u>0.08%</u>	<u>0.08%</u>	<u>1.06%</u>

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

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

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

See accompanying notes to the required supplementary information

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$3,280,501	\$3,472,280	\$3,429,488	\$3,643,100
<u>(3,280,501)</u>	<u>(3,472,280)</u>	<u>(3,429,488)</u>	<u>(3,643,100)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$26,191,371	\$27,738,406	\$27,270,397	\$26,979,139
<u>12.53%</u>	<u>12.52%</u>	<u>12.58%</u>	<u>13.50%</u>
\$71,251	\$77,832	\$74,038	\$77,955
<u>(71,251)</u>	<u>(77,832)</u>	<u>(74,038)</u>	<u>(77,955)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$593,758	\$648,600	\$616,983	\$599,654
<u>12.00%</u>	<u>12.00%</u>	<u>12.00%</u>	<u>13.00%</u>
\$561,259			
<u>(561,259)</u>			
<u>\$0</u>			
\$27,424,029			
<u>2.05%</u>			

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Net Pension Liability					
Contractually Required Contribution	\$69,273	\$83,872	\$92,180	\$92,601	\$89,321
Contributions in Relation to the Contractually Required Contribution	<u>(69,273)</u>	<u>(83,872)</u>	<u>(92,180)</u>	<u>(92,601)</u>	<u>(89,321)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$494,807	\$599,086	\$658,429	\$661,436	\$638,007
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%	14.00%
Net OPEB Liability/Asset					
Contractually Required Contribution	\$0	\$0	\$0	\$0	\$0
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$494,807	\$599,086	\$658,429	\$661,436	\$638,007
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%	0.00%

See accompanying notes to the required supplementary information

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$90,226	\$100,029	\$89,598	\$91,390	\$94,837
<u>(90,226)</u>	<u>(100,029)</u>	<u>(89,598)</u>	<u>(91,390)</u>	<u>(94,837)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$644,471	\$714,493	\$662,141	\$703,000	\$729,515
14.00%	14.00%	13.53%	13.00%	13.00%
\$0	\$0	\$3,112	\$7,030	\$7,295
<u>0</u>	<u>0</u>	<u>(3,112)</u>	<u>(7,030)</u>	<u>(7,295)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$644,471	\$714,493	\$662,141	\$703,000	\$729,515
0.00%	0.00%	0.47%	1.00%	1.00%

Muskingum County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021

Changes in Assumptions – OPERS Pension– Traditional Plan

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

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

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

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

2021	0.5 percent, simple through 2021 then 2.15 percent, simple
2020	1.4 percent, simple through 2020 then 2.15 percent, simple
2017 through 2019	3.0 percent, simple through 2018 then 2.15 percent, simple
2016 and prior	3.0 percent, simple through 2018 then 2.80 percent, simple

Amounts reported beginning in 2017 use pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

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

Muskingum County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021

Changes in Assumptions – OPERS Pension – Combined Plan

For 2021 and 2020, the Combined Plan had the same change in COLA or Ad Hoc COLA for Post-January 2, 2013 retirees as the Traditional Plan. For 2019, the investment rate of return changed from 7.5 percent to 7.2 percent.

Changes in Assumptions – STRS Pension

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

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

Beginning in 2021, the investment rate of return was decreased from 7.45 percent to 7.00 percent.

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

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

Muskingum County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021

Changes in Assumptions – OPERS OPEB

Investment Return Assumption:	
Beginning in 2019	6.00 percent
2018	6.50 percent
Municipal Bond Rate:	
2021	2.00 percent
2020	2.75 percent
2019	3.71 percent
2018	3.31 percent
Single Discount Rate:	
2021	6.00 percent
2020	3.16 percent
2019	3.96 percent
2018	3.85 percent
Health Care Cost Trend Rate:	
2021	8.5 percent, initial 3.5 percent, ultimate in 2035
2020	10.5 percent, initial 3.5 percent, ultimate in 2030
2019	10.0 percent, initial 3.25 percent, ultimate in 2029
2018	7.5 percent, initial 3.25 percent, ultimate in 2028

Changes in Benefit Terms – OPERS OPEB

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and non-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for non-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are reflected in 2021.

Changes in Assumptions – STRS OPEB

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

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

Changes in Benefit Terms – STRS OPEB

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

Muskingum County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021

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

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

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

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**Combining Statements
and
Individual Fund Schedules**

GENERAL FUND

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

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$3,768,000	\$4,355,008	\$587,008
Permissive Sales Taxes	17,750,000	23,225,553	5,475,553
Charges for Services	4,504,400	5,700,384	1,195,984
Licenses and Permits	405,100	591,989	186,889
Fines and Forfeitures	252,000	431,360	179,360
Intergovernmental	3,199,092	3,880,465	681,373
Interest	595,090	276,653	(318,437)
Payments in Lieu of Taxes	210,000	131,883	(78,117)
Rent	317,075	278,595	(38,480)
Other	479,463	996,144	516,681
<i>Total Revenues</i>	<u>31,480,220</u>	<u>39,868,034</u>	<u>8,387,814</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Board of County Commissioners			
Salaries and Wages	611,589	593,297	18,292
Fringe Benefits	231,572	188,680	42,892
Contractual Services	1,753,165	1,422,646	330,519
Materials and Supplies	137,138	130,751	6,387
Capital Outlay	21,635	16,363	5,272
Other	47,109	28,661	18,448
<i>Total Board of County Commissioners</i>	<u>2,802,208</u>	<u>2,380,398</u>	<u>421,810</u>
County Auditor			
Salaries and Wages	772,504	640,385	132,119
Fringe Benefits	355,585	315,410	40,175
Contractual Services	686,606	373,377	313,229
Materials and Supplies	40,429	20,737	19,692
Capital Outlay	81,275	19,195	62,080
<i>Total County Auditor</i>	<u>1,936,399</u>	<u>1,369,104</u>	<u>567,295</u>
County Treasurer			
Salaries and Wages	161,810	161,327	483
Fringe Benefits	84,939	81,161	3,778
Contractual Services	60,288	58,138	2,150
Materials and Supplies	3,850	2,287	1,563
Capital Outlay	100	0	100
<i>Total County Treasurer</i>	<u>\$310,987</u>	<u>\$302,913</u>	<u>\$8,074</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
General Government - Legislative and Executive (continued)			
Prosecuting Attorney			
Salaries and Wages	\$1,391,366	\$1,237,582	\$153,784
Fringe Benefits	569,337	536,130	33,207
Contractual Services	149,100	128,799	20,301
Materials and Supplies	53,000	46,173	6,827
Capital Outlay	23,295	23,295	0
Other	15,883	9,449	6,434
<i>Total Prosecuting Attorney</i>	<u>2,201,981</u>	<u>1,981,428</u>	<u>220,553</u>
Records Commission			
Salaries and Wages	109,258	96,742	12,516
Fringe Benefits	51,422	40,137	11,285
Contractual Services	58,896	11,870	47,026
Materials and Supplies	7,065	6,500	565
Capital Outlay	561,039	560,413	626
<i>Total Records Commission</i>	<u>787,680</u>	<u>715,662</u>	<u>72,018</u>
Clerk of Courts Title			
Salaries and Wages	147,309	145,232	2,077
Fringe Benefits	58,800	51,927	6,873
Contractual Services	13,305	8,934	4,371
Materials and Supplies	70,530	39,720	30,810
Capital Outlay	9,442	447	8,995
Other	213,903	20,234	193,669
<i>Total Clerk of Courts Title</i>	<u>513,289</u>	<u>266,494</u>	<u>246,795</u>
Board of Revision			
Contractual Services	4,800	3,138	1,662
Board of Elections			
Salaries and Wages	441,920	415,504	26,416
Fringe Benefits	229,369	218,843	10,526
Contractual Services	307,669	238,253	69,416
Materials and Supplies	56,595	33,169	23,426
Capital Outlay	15,000	14,844	156
<i>Total Board of Elections</i>	<u>\$1,050,553</u>	<u>\$920,613</u>	<u>\$129,940</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
General Government - Legislative and Executive (continued)			
Information Services			
Salaries and Wages	\$275,000	\$223,807	\$51,193
Fringe Benefits	108,113	93,904	14,209
Contractual Services	170,738	157,732	13,006
Materials and Supplies	32,113	5,101	27,012
Capital Outlay	184,000	165,419	18,581
<i>Total Information Services</i>	<u>769,964</u>	<u>645,963</u>	<u>124,001</u>
Maintenance and Operation			
Salaries and Wages	666,500	639,004	27,496
Fringe Benefits	378,137	319,641	58,496
Contractual Services	373,037	363,808	9,229
Materials and Supplies	182,109	174,290	7,819
Capital Outlay	162,000	18,971	143,029
Other	2,000	0	2,000
<i>Total Maintenance and Operation</i>	<u>1,763,783</u>	<u>1,515,714</u>	<u>248,069</u>
Recorder			
Salaries and Wages	203,264	177,952	25,312
Fringe Benefits	81,356	67,155	14,201
Contractual Services	61,771	48,875	12,896
Materials and Supplies	5,060	2,817	2,243
<i>Total Recorder</i>	<u>351,451</u>	<u>296,799</u>	<u>54,652</u>
Recorder Supplemental Equipment			
Fringe Benefits	1,500	808	692
Contractual Services	9	7	2
Capital Outlay	10,000	5,341	4,659
<i>Total Recorder Supplemental Equipment</i>	<u>11,509</u>	<u>6,156</u>	<u>5,353</u>
Fleet Garage			
Salaries and Wages	84,500	83,492	1,008
Fringe Benefits	49,060	46,971	2,089
Contractual Services	1,566	1,177	389
Materials and Supplies	71,889	68,670	3,219
<i>Total Fleet Garage</i>	<u>207,015</u>	<u>200,310</u>	<u>6,705</u>
<i>Total General Government - Legislative and Executive</i>	<u>\$12,711,619</u>	<u>\$10,604,692</u>	<u>\$2,106,927</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
General Government - Judicial			
Court of Appeals			
Contractual Services	\$56	\$47	\$9
Other	20,200	17,741	2,459
<i>Total Court of Appeals</i>	<u>20,256</u>	<u>17,788</u>	<u>2,468</u>
Domestic Relations Court			
Salaries and Wages	564,600	558,629	5,971
Fringe Benefits	213,262	204,200	9,062
Contractual Services	22,043	19,362	2,681
Materials and Supplies	24,433	24,050	383
Capital Outlay	1,000	447	553
<i>Total Domestic Relations Court</i>	<u>825,338</u>	<u>806,688</u>	<u>18,650</u>
Common Pleas Court			
Salaries and Wages	281,643	246,935	34,708
Fringe Benefits	106,407	96,724	9,683
Contractual Services	78,543	63,756	14,787
Materials and Supplies	37,826	18,994	18,832
Capital Outlay	23,736	16,169	7,567
Other	4,000	2,012	1,988
<i>Total Common Pleas Court</i>	<u>532,155</u>	<u>444,590</u>	<u>87,565</u>
Jury Commission			
Salaries and Wages	6,000	5,725	275
Fringe Benefits	1,008	948	60
Contractual Services	26	22	4
<i>Total Jury Commission</i>	<u>7,034</u>	<u>6,695</u>	<u>339</u>
Adult Probation			
Salaries and Wages	265,648	265,640	8
Fringe Benefits	170,689	158,623	12,066
Contractual Services	12,460	5,940	6,520
Materials and Supplies	5,750	4,565	1,185
Capital Outlay	4,000	426	3,574
<i>Total Adult Probation</i>	<u>458,547</u>	<u>435,194</u>	<u>23,353</u>
Juvenile Court			
Salaries and Wages	510,571	428,272	82,299
Fringe Benefits	223,429	202,445	20,984
Contractual Services	147,498	132,545	14,953
Materials and Supplies	34,072	30,000	4,072
Capital Outlay	14,321	14,048	273
Other	26,902	25,139	1,763
<i>Total Juvenile Court</i>	<u>\$956,793</u>	<u>\$832,449</u>	<u>\$124,344</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
<i>General Government - Judicial (continued)</i>			
<i>Juvenile Probation</i>			
Salaries and Wages	\$530,054	\$516,152	\$13,902
Fringe Benefits	195,625	186,318	9,307
Contractual Services	2,638	2,239	399
Materials and Supplies	5,000	1,105	3,895
Capital Outlay	12,000	8,161	3,839
Other	26,485	18,144	8,341
<i>Total Juvenile Probation</i>	<u>771,802</u>	<u>732,119</u>	<u>39,683</u>
<i>Detention Home</i>			
Salaries and Wages	1,596,113	1,502,034	94,079
Fringe Benefits	666,314	611,067	55,247
Contractual Services	110,442	89,581	20,861
Materials and Supplies	111,486	110,489	997
Capital Outlay	8,500	8,265	235
Other	53,998	53,997	1
<i>Total Detention Home</i>	<u>2,546,853</u>	<u>2,375,433</u>	<u>171,420</u>
<i>Probate Court</i>			
Salaries and Wages	244,000	243,809	191
Fringe Benefits	80,570	76,794	3,776
Contractual Services	17,753	16,020	1,733
Materials and Supplies	13,763	12,083	1,680
Capital Outlay	4,200	3,200	1,000
Other	64	64	0
<i>Total Probate Court</i>	<u>360,350</u>	<u>351,970</u>	<u>8,380</u>
<i>Clerk of Courts</i>			
Salaries and Wages	426,250	426,150	100
Fringe Benefits	225,520	217,517	8,003
Contractual Services	78,229	74,738	3,491
Materials and Supplies	30,104	28,359	1,745
Capital Outlay	5,457	4,670	787
Other	522	515	7
<i>Total Clerk of Courts</i>	<u>766,082</u>	<u>751,949</u>	<u>14,133</u>
<i>County Court</i>			
Salaries and Wages	371,500	370,804	696
Fringe Benefits	191,079	176,685	14,394
Contractual Services	46,269	6,476	39,793
Materials and Supplies	28,395	12,883	15,512
Capital Outlay	5,459	5,400	59
Other	3,100	3,101	(1)
<i>Total County Court</i>	<u>\$645,802</u>	<u>\$575,349</u>	<u>\$70,453</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
General Government - Judicial (continued)			
Municipal Court			
Salaries and Wages	\$71,800	\$71,754	\$46
Fringe Benefits	25,519	15,555	9,964
Contractual Services	9,037	2,153	6,884
<i>Total Municipal Court</i>	<u>106,356</u>	<u>89,462</u>	<u>16,894</u>
Attorney Fees - Public Defender Attorney Fees	1,251,692	1,118,187	133,505
<i>Total General Government - Judicial</i>	<u>9,249,060</u>	<u>8,537,873</u>	<u>711,187</u>
Public Safety			
Coroner's Office			
Salaries and Wages	80,036	69,397	10,639
Fringe Benefits	14,681	12,901	1,780
Contractual Services	127,804	127,533	271
Materials and Supplies	500	0	500
<i>Total Coroner's Office</i>	<u>223,021</u>	<u>209,831</u>	<u>13,190</u>
Sheriff			
Salaries and Wages	6,890,327	6,822,291	68,036
Fringe Benefits	2,957,297	2,908,436	48,861
Contractual Services	315,133	197,910	117,223
Materials and Supplies	432,883	412,366	20,517
Capital Outlay	452,148	241,324	210,824
<i>Total Sheriff</i>	<u>11,047,788</u>	<u>10,582,327</u>	<u>465,461</u>
Jail			
Contractual Services	1,733,045	1,732,051	994
Disaster Services			
Contractual Services	349,551	349,464	87
Building Regulation			
Salaries and Wages	303,250	302,998	252
Fringe Benefits	105,886	103,714	2,172
Contractual Services	98,671	85,172	13,499
Materials and Supplies	13,260	12,087	1,173
Capital Outlay	11,509	10,793	716
Other	12,280	9,297	2,983
<i>Total Building Regulation</i>	<u>544,856</u>	<u>524,061</u>	<u>20,795</u>
<i>Total Public Safety</i>	<u>\$13,898,261</u>	<u>\$13,397,734</u>	<u>\$500,527</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Public Works			
Engineer			
Salaries and Wages	\$89,000	\$85,560	\$3,440
Fringe Benefits	65,086	50,249	14,837
Contractual Services	577	490	87
Materials and Supplies	950	825	125
Other	1,000	1,000	0
<i>Total Engineer</i>	<u>156,613</u>	<u>138,124</u>	<u>18,489</u>
Planning Commission			
Salaries and Wages	42,805	17,325	25,480
Fringe Benefits	6,958	6,723	235
Contractual Services	251	183	68
Materials and Supplies	200	0	200
<i>Total Planning Commission</i>	<u>50,214</u>	<u>24,231</u>	<u>25,983</u>
<i>Total Public Works</i>	<u>206,827</u>	<u>162,355</u>	<u>44,472</u>
Health			
Humane Society			
Contractual Services	9,537	9,032	505
Agriculture			
Contractual Services	220,298	220,162	136
Other Health - Crippled Children Aid			
Contractual Services	237,046	172,031	65,015
<i>Total Health</i>	<u>466,881</u>	<u>401,225</u>	<u>65,656</u>
Human Services			
Soldier's Relief			
Salaries and Wages	33,000	33,000	0
Fringe Benefits	17,594	9,606	7,988
Contractual Services	427,768	172,026	255,742
Materials and Supplies	16,282	8,085	8,197
Capital Outlay	22,926	11,718	11,208
Other	10,000	0	10,000
<i>Total Soldier's Relief</i>	<u>\$527,570</u>	<u>\$234,435</u>	<u>\$293,135</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Human Services (continued)			
Veteran's Services			
Salaries and Wages	\$247,608	\$242,695	\$4,913
Fringe Benefits	133,111	124,553	8,558
Contractual Services	95,321	67,053	28,268
Materials and Supplies	47,072	24,947	22,125
Other	4,428	0	4,428
<i>Total Veteran's Services</i>	<u>527,540</u>	<u>459,248</u>	<u>68,292</u>
<i>Total Human Services</i>	<u>1,055,110</u>	<u>693,683</u>	<u>361,427</u>
Intergovernmental			
Economic Development	1,567,704	15,930	1,551,774
Grants	991,300	959,072	32,228
<i>Total Intergovernmental</i>	<u>2,559,004</u>	<u>975,002</u>	<u>1,584,002</u>
<i>Total Expenditures</i>	<u>40,146,762</u>	<u>34,772,564</u>	<u>5,374,198</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(8,666,542)</u>	<u>5,095,470</u>	<u>13,762,012</u>
Other Financing Sources (Uses)			
Proceeds from the Sale of Capital Assets	30,000	790,275	760,275
Advances In	0	605,900	605,900
Advances Out	0	(460,920)	(460,920)
Transfers In	150,000	61,689	(88,311)
Transfers Out	(4,000,062)	(3,170,766)	829,296
<i>Total Other Financing Sources (Uses)</i>	<u>(3,820,062)</u>	<u>(2,173,822)</u>	<u>1,646,240</u>
<i>Net Change in Fund Balance</i>	(12,486,604)	2,921,648	15,408,252
Fund Balance Beginning of Year	22,115,978	22,115,978	0
Prior Year Encumbrances Appropriated	<u>861,854</u>	<u>861,854</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$10,491,228</u></u>	<u><u>\$25,899,480</u></u>	<u><u>\$15,408,252</u></u>

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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

Debt Service Funds

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

Capital Projects Funds

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

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2021

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$15,099,806	\$204,126	\$1,646,363	\$16,950,295
Cash and Cash Equivalents in Segregated Accounts	299,653	0	0	299,653
Cash and Cash Equivalents with Fiscal Agents	0	0	132,888	132,888
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	0	0	33,058	33,058
Receivables:				
Property Taxes	4,002,700	0	0	4,002,700
Payments in Lieu of Taxes	227,393	0	0	227,393
Lodging Taxes	10,027	0	0	10,027
Accounts	289,578	0	0	289,578
Intergovernmental	1,827,814	0	157,276	1,985,090
Interfund	13,125	1,461	0	14,586
Special Assessments	0	96,552	0	96,552
Due from Component Unit	10,169	0	0	10,169
Materials and Supplies Inventory	31,624	0	0	31,624
Prepaid Items	144,943	0	0	144,943
<i>Total Assets</i>	<u>\$21,956,832</u>	<u>\$302,139</u>	<u>\$1,969,585</u>	<u>\$24,228,556</u>
Liabilities				
Accounts Payable	\$140,730	\$0	\$0	\$140,730
Accrued Wages and Benefits Payable	174,635	0	0	174,635
Contracts Payable	7,320	0	539,095	546,415
Matured Compensated Absences Payable	10,650	0	0	10,650
Retainage Payable	0	0	33,058	33,058
Interfund Payable	679,760	0	0	679,760
Intergovernmental Payable	458,249	0	0	458,249
Unearned Revenue	1,807,545	0	0	1,807,545
Payroll Withholdings Payable	35,881	0	0	35,881
<i>Total Liabilities</i>	<u>3,314,770</u>	<u>0</u>	<u>572,153</u>	<u>3,886,923</u>
Deferred Inflows of Resources				
Property Taxes	3,674,005	0	0	3,674,005
Payments in Lieu of Taxes	227,393	0	0	227,393
Unavailable Revenue	1,808,017	96,552	0	1,904,569
<i>Total Deferred Inflows of Resources</i>	<u>5,709,415</u>	<u>96,552</u>	<u>0</u>	<u>5,805,967</u>
Fund Balances				
Nonspendable:				
Inventory	31,624	0	0	31,624
Prepays	144,943	0	0	144,943
Restricted to:				
Court Corrections	2,408,708	0	0	2,408,708
Roads and Bridge Projects	0	0	85,510	85,510
Court Guardianship	5,127	0	0	5,127
Human Services	617,627	0	0	617,627
Senior Services	359,140	0	0	359,140
Law Enforcement and Public Safety	2,263,566	0	0	2,263,566
Emergency 911	340,887	0	0	340,887
Mental Health Program	41,792	0	0	41,792
Tuberculosis Clinic Program	1,972,217	0	0	1,972,217
Children Services Program	232,162	0	0	232,162
Debt Service	0	205,587	0	205,587
Capital Projects	0	0	1,311,922	1,311,922
Real Estate Assessment	3,079,459	0	0	3,079,459
Delinquent Real Estate and Tax Collection	671,284	0	0	671,284
Other Purposes	874,418	0	0	874,418
Unassigned (Deficit)	(110,307)	0	0	(110,307)
<i>Total Fund Balances</i>	<u>12,932,647</u>	<u>205,587</u>	<u>1,397,432</u>	<u>14,535,666</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$21,956,832</u>	<u>\$302,139</u>	<u>\$1,969,585</u>	<u>\$24,228,556</u>

Muskingum County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2021

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$3,613,702	\$0	\$0	\$3,613,702
Special Assessments	0	20,812	0	20,812
Lodging Taxes	354,271	0	0	354,271
Charges for Services	3,303,696	0	0	3,303,696
Licenses and Permits	281,339	0	0	281,339
Fines and Forfeitures	607,500	0	0	607,500
Intergovernmental	8,654,623	0	932,954	9,587,577
Interest	1,519	0	0	1,519
Payments in Lieu of Taxes	91,570	0	0	91,570
Rent	0	16,791	0	16,791
Contributions and Donations	133,113	0	394,136	527,249
Other	114,276	0	0	114,276
<i>Total Revenues</i>	<u>17,155,609</u>	<u>37,603</u>	<u>1,327,090</u>	<u>18,520,302</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	1,093,710	0	0	1,093,710
Judicial	750,161	0	0	750,161
Public Safety	3,484,186	0	0	3,484,186
Public Works	1,206,455	0	0	1,206,455
Health	3,383,555	0	0	3,383,555
Human Services	4,493,562	0	0	4,493,562
Community and Economic Development	333,786	0	0	333,786
Capital Outlay	0	0	2,694,628	2,694,628
Intergovernmental	3,365,574	48,229	40,597	3,454,400
Debt Service:				
Principal Retirement	199,068	293,848	0	492,916
Interest and Fiscal Charges	7,991	36,373	0	44,364
<i>Total Expenditures</i>	<u>18,318,048</u>	<u>378,450</u>	<u>2,735,225</u>	<u>21,431,723</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,162,439)</u>	<u>(340,847)</u>	<u>(1,408,135)</u>	<u>(2,911,421)</u>
Other Financing Sources (Use)				
State Infrastructure Bank Loan Issued	0	0	123,787	123,787
OWDA Loans Issued	146,036	0	0	146,036
OPWC Loans Issued	0	0	100,000	100,000
Transfers In	739,981	308,872	1,307,695	2,356,548
Transfers Out	(61,689)	0	0	(61,689)
<i>Total Other Financing Sources (Use)</i>	<u>824,328</u>	<u>308,872</u>	<u>1,531,482</u>	<u>2,664,682</u>
<i>Net Change in Fund Balances</i>	(338,111)	(31,975)	123,347	(246,739)
Fund Balances Beginning of Year	<u>13,270,758</u>	<u>237,562</u>	<u>1,274,085</u>	<u>14,782,405</u>
<i>Fund Balances End of Year</i>	<u>\$12,932,647</u>	<u>\$205,587</u>	<u>\$1,397,432</u>	<u>\$14,535,666</u>

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SPECIAL REVENUE FUNDS

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

Major Special Revenue Funds

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

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

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

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

Nonmajor Special Revenue Funds

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

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

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

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

Redevelopment Tax Equivalent Fund - To account for restricted money received pursuant to a tax increment financing agreement between the County and a local vendor to be used for expenses incurred during the construction of an adjoining road. This fund had no cash activity or budget during 2021; therefore, there is no budgetary schedule presented.

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

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

(continued)

SPECIAL REVENUE FUNDS (Continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

SPECIAL REVENUE FUNDS (Continued)

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

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

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

Sheriff Commissary Fund - To account for restricted sales within the commissary. The profits from those sales, after operating costs, are to be used for supplies, and equipment for the benefit of those incarcerated.

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

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

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

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

Law Library Resources Fund - To account for restricted fines and penalties collected by the various courts of the County and to account for restricted fees charged for law library services. Expenditures shall be made pursuant to the annual appropriation measure adopted by the Board of County Commissioners.

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

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

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

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

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

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

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$417,896	\$417,896	\$0
Intergovernmental	9,979,000	8,613,531	(1,365,469)
Other	167,104	159,827	(7,277)
<i>Total Revenues</i>	<u>10,564,000</u>	<u>9,191,254</u>	<u>(1,372,746)</u>
Expenditures			
Current:			
Human Services			
Public Assistance			
Salaries and Wages	3,860,000	3,675,382	184,618
Fringe Benefits	1,973,550	1,753,288	220,262
Contractual Services	5,016,788	4,119,948	896,840
Materials and Supplies	75,473	56,671	18,802
Capital Outlay	97,100	62,341	34,759
Other	27,000	8,504	18,496
<i>Total Expenditures</i>	<u>11,049,911</u>	<u>9,676,134</u>	<u>1,373,777</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(485,911)</u>	<u>(484,880)</u>	<u>1,031</u>
Other Financing Source (Use)			
Transfers In	275,000	215,685	(59,315)
Transfers Out	(75,000)	0	75,000
<i>Total Other Financing Source (Use)</i>	<u>200,000</u>	<u>215,685</u>	<u>15,685</u>
<i>Net Change in Fund Balance</i>	<u>(285,911)</u>	<u>(269,195)</u>	<u>16,716</u>
Fund Balance Beginning of Year	439,190	439,190	0
Prior Year Encumbrances Appropriated	113,580	113,580	0
<i>Fund Balance End of Year</i>	<u><u>\$266,859</u></u>	<u><u>\$283,575</u></u>	<u><u>\$16,716</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$2,246,663	\$2,471,937	\$225,274
Charges for Services	59,620	45,384	(14,236)
Intergovernmental	2,272,556	2,914,565	642,009
Interest	15,000	51	(14,949)
Payments in Lieu of Taxes	7,500	0	(7,500)
Contributions and Donations	10,000	1,770	(8,230)
Other	105,000	83,377	(21,623)
<i>Total Revenues</i>	<u>4,716,339</u>	<u>5,517,084</u>	<u>800,745</u>
Expenditures			
Current:			
Human Services			
Starlight School Levy			
Salaries and Wages	3,955,000	3,397,564	557,436
Fringe Benefits	1,854,271	1,397,890	456,381
Contractual Services	4,335,349	2,614,663	1,720,686
Materials and Supplies	354,000	99,019	254,981
Capital Outlay	171,000	73,328	97,672
<i>Total Expenditures</i>	<u>10,669,620</u>	<u>7,582,464</u>	<u>3,087,156</u>
<i>Net Change in Fund Balance</i>	(5,953,281)	(2,065,380)	3,887,901
Fund Balance Beginning of Year	10,373,664	10,373,664	0
Prior Year Encumbrances Appropriated	<u>138,538</u>	<u>138,538</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$4,558,921</u></u>	<u><u>\$8,446,822</u></u>	<u><u>\$3,887,901</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Children Services Levy Fund
For the Year Ended December 31, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$3,400,000	\$3,523,830	\$123,830
Charges for Services	1,701,000	1,522,857	(178,143)
Intergovernmental	4,719,000	5,303,049	584,049
Payments in Lieu of Taxes	7,500	0	(7,500)
Contributions and Donations	11,700	70,096	58,396
Other	132,200	79,529	(52,671)
<i>Total Revenues</i>	<u>9,971,400</u>	<u>10,499,361</u>	<u>527,961</u>
Expenditures			
Current:			
Human Services			
Children Services Levy			
Salaries and Wages	4,150,000	3,806,272	343,728
Fringe Benefits	1,886,975	1,703,107	183,868
Contractual Services	3,591,734	2,983,049	608,685
Materials and Supplies	189,973	142,711	47,262
Capital Outlay	75,000	33,556	41,444
Other	376,427	228,402	148,025
<i>Total Expenditures</i>	<u>10,270,109</u>	<u>8,897,097</u>	<u>1,373,012</u>
<i>Net Change in Fund Balance</i>	(298,709)	1,602,264	1,900,973
Fund Balance Beginning of Year	3,114,858	3,114,858	0
Prior Year Encumbrances Appropriated	<u>344,634</u>	<u>344,634</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,160,783</u></u>	<u><u>\$5,061,756</u></u>	<u><u>\$1,900,973</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Permissive Motor Vehicle License Tax	\$200,000	\$161,564	(\$38,436)
Licenses and Permits	0	1,050	1,050
Fines and Forfeitures	45,000	50,398	5,398
Intergovernmental	6,840,000	7,651,084	811,084
Interest	0	1,600	1,600
Contributions and Donations	4,369	4,370	1
Other	173,118	57,670	(115,448)
<i>Total Revenues</i>	<u>7,262,487</u>	<u>7,927,736</u>	<u>665,249</u>
Expenditures			
Current:			
Public Works			
Engineer			
Salaries and Wages	2,386,525	2,205,525	181,000
Fringe Benefits	929,517	879,031	50,486
Contractual Services	1,337,926	1,219,880	118,046
Materials and Supplies	3,155,858	2,819,813	336,045
Capital Outlay	211,787	203,537	8,250
Other	180,829	169,586	11,243
<i>Total Public Works</i>	<u>8,202,442</u>	<u>7,497,372</u>	<u>705,070</u>
Debt Service:			
Principal Retirement	273,664	260,046	13,618
Interest and Fiscal Charges	35,455	35,455	0
<i>Total Debt Service</i>	<u>309,119</u>	<u>295,501</u>	<u>13,618</u>
<i>Total Expenditures</i>	<u>8,511,561</u>	<u>7,792,873</u>	<u>718,688</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,249,074)</u>	<u>134,863</u>	<u>1,383,937</u>
Other Financing Source (Uses)			
Advances Out	(200,000)	(200,000)	0
Transfers In	1,004,945	1,000,000	(4,945)
Transfers Out	(461,317)	(395,342)	65,975
<i>Total Other Financing Source (Uses)</i>	<u>343,628</u>	<u>404,658</u>	<u>61,030</u>
<i>Net Change in Fund Balance</i>	(905,446)	539,521	1,444,967
Fund Balance Beginning of Year	1,634,271	1,634,271	0
Prior Year Encumbrances Appropriated	213,934	213,934	0
<i>Fund Balance End of Year</i>	<u>\$942,759</u>	<u>\$2,387,726</u>	<u>\$1,444,967</u>

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2021

	Dog and Kennel	Child Support Enforcement Agency	Childrens' Services Trust	Real Estate Assessment
Assets				
Equity in Pooled Cash and Cash Equivalents	\$64,693	\$444,766	\$202	\$3,109,375
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Property Taxes	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0
Lodging Taxes	0	0	0	0
Accounts	420	0	0	0
Intergovernmental	0	153,279	0	0
Interfund	0	0	0	0
Due from Component Unit	0	0	0	0
Materials and Supplies Inventory	1,612	5,327	0	0
Prepaid Items	1,700	21,875	0	45,007
<i>Total Assets</i>	<u>\$68,425</u>	<u>\$625,247</u>	<u>\$202</u>	<u>\$3,154,382</u>
Liabilities				
Accounts Payable	\$1,623	\$2,251	\$0	\$4,000
Accrued Wages and Benefits Payable	5,139	61,289	0	12,872
Contracts Payable	0	0	0	0
Matured Compensated Absences Payable	0	10,630	0	0
Retainage Payable	0	0	0	0
Interfund Payable	0	142,515	0	0
Intergovernmental Payable	2,775	43,821	0	10,135
Unearned Revenue	0	0	0	0
Payroll Withholdings Payable	707	12,269	0	2,909
<i>Total Liabilities</i>	<u>10,244</u>	<u>272,775</u>	<u>0</u>	<u>29,916</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0
Unavailable Revenue	0	6,622	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>6,622</u>	<u>0</u>	<u>0</u>
Fund Balances				
Nonspendable:				
Inventory	1,612	5,327	0	0
Prepays	1,700	21,875	0	45,007
Restricted to:				
Court Corrections	0	0	0	0
Court Guardianship	0	0	0	0
Human Services	0	318,648	0	0
Senior Services	0	0	0	0
Law Enforcement and Public Safety	0	0	0	0
Emergency 911	0	0	0	0
Mental Health Programs	0	0	0	0
Tuberculosis Clinic Program	0	0	0	0
Children Services Program	0	0	202	0
Real Estate Assessment	0	0	0	3,079,459
Delinquent Real Estate and Tax Collection	0	0	0	0
Other Purposes	54,869	0	0	0
Unassigned (Deficits)	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>58,181</u>	<u>345,850</u>	<u>202</u>	<u>3,124,466</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$68,425</u>	<u>\$625,247</u>	<u>\$202</u>	<u>\$3,154,382</u>

Redevelopment Tax Equivalent	Miscellaneous Federal Grants	Access Visitation Grant	Delinquent Real Estate Tax and Assessment Collection	Homeland Security	Juvenile IV-E Reimbursement
\$0	\$68,042	\$11,303	\$673,203	\$60,552	\$306,419
0	0	0	10,244	0	0
0	0	0	0	0	0
134,810	0	0	0	0	0
0	0	0	0	0	0
0	31	0	2,843	0	0
0	21,287	0	0	25,465	18,557
0	0	0	0	0	0
0	0	0	10,169	0	0
0	153	0	0	0	0
0	5,308	29	1,763	4,895	0
<u>\$134,810</u>	<u>\$94,821</u>	<u>\$11,332</u>	<u>\$698,222</u>	<u>\$90,912</u>	<u>\$324,976</u>
\$0	\$0	\$0	\$752	\$2,246	\$7,440
0	3,378	0	5,961	0	0
0	0	0	0	0	0
0	20	0	0	0	0
0	0	0	0	0	0
0	0	0	0	86,000	0
0	2,872	0	4,258	0	0
0	0	0	0	0	0
0	839	0	1,192	0	0
<u>0</u>	<u>7,109</u>	<u>0</u>	<u>12,163</u>	<u>88,246</u>	<u>7,440</u>
0	0	0	0	0	0
134,810	0	0	0	0	0
<u>0</u>	<u>21,287</u>	<u>0</u>	<u>13,012</u>	<u>25,465</u>	<u>18,557</u>
<u>134,810</u>	<u>21,287</u>	<u>0</u>	<u>13,012</u>	<u>25,465</u>	<u>18,557</u>
0	153	0	0	0	0
0	5,308	29	1,763	4,895	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	298,979
0	0	0	0	0	0
0	60,964	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	671,284	0	0
0	0	11,303	0	0	0
0	0	0	0	(27,694)	0
<u>0</u>	<u>66,425</u>	<u>11,332</u>	<u>673,047</u>	<u>(22,799)</u>	<u>298,979</u>
<u>\$134,810</u>	<u>\$94,821</u>	<u>\$11,332</u>	<u>\$698,222</u>	<u>\$90,912</u>	<u>\$324,976</u>

(continued)

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (Continued)
December 31, 2021

	Tuberculosis Clinic	Block Grants	County Courts	Community Correction
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,994,179	\$235,528	\$2,259,960	\$23,385
Cash and Cash Equivalents in Segregated Accounts	154	0	136,019	0
Receivables:				
Property Taxes	778,990	0	0	0
Payments in Lieu of Taxes	0	0	0	0
Lodging Taxes	0	0	0	0
Accounts	80	0	113,615	0
Intergovernmental	30,947	907,573	0	376,242
Interfund	0	0	0	0
Due from Component Unit	0	0	0	0
Materials and Supplies Inventory	24,367	130	0	0
Prepaid Items	4,989	823	21,210	0
<i>Total Assets</i>	<u>\$2,833,706</u>	<u>\$1,144,054</u>	<u>\$2,530,804</u>	<u>\$399,627</u>
Liabilities				
Accounts Payable	\$6,141	\$0	\$898	\$0
Accrued Wages and Benefits Payable	8,569	2,005	2,462	8,010
Contracts Payable	0	7,320	0	0
Matured Compensated Absences Payable	0	0	0	0
Retainage Payable	0	0	0	0
Interfund Payable	0	385,900	0	16,020
Intergovernmental Payable	5,964	309,102	2,386	5,719
Unearned Revenue	0	0	0	0
Payroll Withholdings Payable	1,657	441	716	1,601
<i>Total Liabilities</i>	<u>22,331</u>	<u>704,768</u>	<u>6,462</u>	<u>31,350</u>
Deferred Inflows of Resources				
Property Taxes	711,906	0	0	0
Payments in Lieu of Taxes	0	0	0	0
Unavailable Revenue	97,896	512,981	113,615	376,242
<i>Total Deferred Inflows of Resources</i>	<u>809,802</u>	<u>512,981</u>	<u>113,615</u>	<u>376,242</u>
Fund Balances				
Nonspendable:				
Inventory	24,367	130	0	0
Prepays	4,989	823	21,210	0
Restricted to:				
Court Corrections	0	0	2,389,517	0
Court Guardianship	0	0	0	0
Human Services	0	0	0	0
Senior Services	0	0	0	0
Law Enforcement and Public Safety	0	0	0	0
Emergency 911	0	0	0	0
Mental Health Programs	0	0	0	0
Tuberculosis Clinic Program	1,972,217	0	0	0
Children Services Program	0	0	0	0
Real Estate Assessment	0	0	0	0
Delinquent Real Estate and Tax Collection	0	0	0	0
Other Purposes	0	0	0	0
Unassigned (Deficits)	0	(74,648)	0	(7,965)
<i>Total Fund Balances (Deficits)</i>	<u>2,001,573</u>	<u>(73,695)</u>	<u>2,410,727</u>	<u>(7,965)</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$2,833,706</u>	<u>\$1,144,054</u>	<u>\$2,530,804</u>	<u>\$399,627</u>

Home Detention (Electronic Monitor)	Marriage License	Political Subdivision Housing	Indigent Drivers Alcohol Treatment	Enforcement and Education	Law Enforcement
\$266,286	\$1,176	\$104,710	\$170,009	\$1,796	\$916,224
17,670	10,688	1,188	3,515	89	42,692
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
60,644	2,835	5,083	12,652	304	0
0	0	0	4	0	0
13,125	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
657	0	0	0	0	0
<u>\$358,382</u>	<u>\$14,699</u>	<u>\$110,981</u>	<u>\$186,180</u>	<u>\$2,189</u>	<u>\$958,916</u>
\$8,033	\$1,176	\$0	\$0	\$0	\$42,543
5,040	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	13,125	0	0
2,571	0	0	0	0	0
0	0	0	0	0	0
640	0	0	0	0	0
<u>16,284</u>	<u>1,176</u>	<u>0</u>	<u>13,125</u>	<u>0</u>	<u>42,543</u>
0	0	0	0	0	0
0	0	0	0	0	0
<u>73,769</u>	<u>2,835</u>	<u>5,083</u>	<u>12,656</u>	<u>304</u>	<u>0</u>
<u>73,769</u>	<u>2,835</u>	<u>5,083</u>	<u>12,656</u>	<u>304</u>	<u>0</u>
0	0	0	0	0	0
657	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
267,672	0	0	0	1,885	916,373
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	10,688	105,898	160,399	0	0
0	0	0	0	0	0
<u>268,329</u>	<u>10,688</u>	<u>105,898</u>	<u>160,399</u>	<u>1,885</u>	<u>916,373</u>
<u>\$358,382</u>	<u>\$14,699</u>	<u>\$110,981</u>	<u>\$186,180</u>	<u>\$2,189</u>	<u>\$958,916</u>

(continued)

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (Continued)
December 31, 2021

	Legal Aid Society	Senior Citizens Levy	Felony Delinquent Care and Custody	Drug Law Enforcement
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,376	\$395,440	\$238,517	\$47,268
Cash and Cash Equivalents in Segregated Accounts	24	0	0	0
Receivables:				
Property Taxes	0	936,215	0	0
Payments in Lieu of Taxes	0	0	0	0
Lodging Taxes	0	0	0	0
Accounts	2	0	0	0
Intergovernmental	0	36,069	109,764	39,788
Interfund	0	0	0	0
Due from Component Unit	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Prepaid Items	0	9,205	1,092	0
<i>Total Assets</i>	<u>\$1,402</u>	<u>\$1,376,929</u>	<u>\$349,373</u>	<u>\$87,056</u>
Liabilities				
Accounts Payable	\$0	\$0	\$1,015	\$0
Accrued Wages and Benefits Payable	0	18,805	5,002	2,174
Contracts Payable	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0
Retainage Payable	0	0	0	0
Interfund Payable	0	0	0	35,000
Intergovernmental Payable	0	13,656	3,573	1,757
Unearned Revenue	0	0	0	0
Payroll Withholdings Payable	0	3,839	1,000	478
<i>Total Liabilities</i>	<u>0</u>	<u>36,300</u>	<u>10,590</u>	<u>39,409</u>
Deferred Inflows of Resources				
Property Taxes	0	856,558	0	0
Payments in Lieu of Taxes	0	0	0	0
Unavailable Revenue	2	115,726	63,795	5,904
<i>Total Deferred Inflows of Resources</i>	<u>2</u>	<u>972,284</u>	<u>63,795</u>	<u>5,904</u>
Fund Balances				
Nonspendable:				
Inventory	0	0	0	0
Prepays	0	9,205	1,092	0
Restricted to:				
Court Corrections	0	0	0	0
Court Guardianship	0	0	0	0
Human Services	0	0	0	0
Senior Services	0	359,140	0	0
Law Enforcement and Public Safety	0	0	273,896	41,743
Emergency 911	0	0	0	0
Mental Health Programs	0	0	0	0
Tuberculosis Clinic Program	0	0	0	0
Children Services Program	0	0	0	0
Real Estate Assessment	0	0	0	0
Delinquent Real Estate and Tax Collection	0	0	0	0
Other Purposes	1,400	0	0	0
Unassigned (Deficits)	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>1,400</u>	<u>368,345</u>	<u>274,988</u>	<u>41,743</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$1,402</u>	<u>\$1,376,929</u>	<u>\$349,373</u>	<u>\$87,056</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>
\$2,493	\$6,019	\$209,730	\$231,660	\$41,792	\$430,134
2,634	0	65,063	0	0	0
0	0	0	0	1,607,334	680,161
0	0	0	0	0	0
0	0	0	0	0	0
190	0	59,355	300	0	0
0	32,508	0	0	56,130	20,201
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	1,523	0	0	5,282
<u>\$5,317</u>	<u>\$38,527</u>	<u>\$335,671</u>	<u>\$231,960</u>	<u>\$1,705,256</u>	<u>\$1,135,778</u>
\$0	\$0	\$60,365	\$0	\$0	\$0
0	4,015	4,119	0	0	19,050
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	2,868	3,551	0	0	15,980
0	0	0	0	0	0
0	803	1,006	0	0	4,401
<u>0</u>	<u>7,686</u>	<u>69,041</u>	<u>0</u>	<u>0</u>	<u>39,431</u>
0	0	0	0	1,477,124	628,417
0	0	0	0	0	0
190	20,192	22,999	0	186,340	71,945
<u>190</u>	<u>20,192</u>	<u>22,999</u>	<u>0</u>	<u>1,663,464</u>	<u>700,362</u>
0	0	0	0	0	0
0	0	1,523	0	0	5,282
0	0	0	0	0	0
5,127	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	10,649	242,108	0	0	390,703
0	0	0	0	0	0
0	0	0	0	41,792	0
0	0	0	0	0	0
0	0	0	231,960	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>5,127</u>	<u>10,649</u>	<u>243,631</u>	<u>231,960</u>	<u>41,792</u>	<u>395,985</u>
<u>\$5,317</u>	<u>\$38,527</u>	<u>\$335,671</u>	<u>\$231,960</u>	<u>\$1,705,256</u>	<u>\$1,135,778</u>

(continued)

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (Continued)
December 31, 2021

	Local Fiscal Recovery	Law Library Resources	Juvenile Detention	Concealed Weapon
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,812,140	\$230,791	\$19,191	\$35,271
Cash and Cash Equivalents in Segregated Accounts	0	9,673	0	0
Receivables:				
Property Taxes	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0
Lodging Taxes	0	0	0	0
Accounts	0	30,807	0	417
Intergovernmental	0	0	0	0
Interfund	0	0	0	0
Due from Component Unit	0	0	0	0
Materials and Supplies Inventory	0	35	0	0
Prepaid Items	0	79	0	2,678
<i>Total Assets</i>	<u>\$1,812,140</u>	<u>\$271,385</u>	<u>\$19,191</u>	<u>\$38,366</u>
Liabilities				
Accounts Payable	\$0	\$1,583	\$0	\$0
Accrued Wages and Benefits Payable	2,400	260	0	1,308
Contracts Payable	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0
Retainage Payable	0	0	0	0
Interfund Payable	0	0	0	0
Intergovernmental Payable	1,715	186	0	3,339
Unearned Revenue	1,807,545	0	0	0
Payroll Withholdings Payable	480	52	0	347
<i>Total Liabilities</i>	<u>1,812,140</u>	<u>2,081</u>	<u>0</u>	<u>4,994</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0
Unavailable Revenue	0	30,807	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>30,807</u>	<u>0</u>	<u>0</u>
Fund Balances				
Nonspendable:				
Inventory	0	35	0	0
Prepays	0	79	0	2,678
Restricted to:				
Court Corrections	0	0	19,191	0
Court Guardianship	0	0	0	0
Human Services	0	0	0	0
Senior Services	0	0	0	0
Law Enforcement and Public Safety	0	0	0	30,694
Emergency 911	0	0	0	0
Mental Health Programs	0	0	0	0
Tuberculosis Clinic Program	0	0	0	0
Children Services Program	0	0	0	0
Real Estate Assessment	0	0	0	0
Delinquent Real Estate and Tax Collection	0	0	0	0
Other Purposes	0	238,383	0	0
Unassigned (Deficits)	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>0</u>	<u>238,497</u>	<u>19,191</u>	<u>33,372</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$1,812,140</u>	<u>\$271,385</u>	<u>\$19,191</u>	<u>\$38,366</u>

Wireless 911	OPOTA- CPT	Brandywine Loop Extension	Lodging Excise Tax	Total Nonmajor Special Revenue Funds
\$346,673	\$26,879	\$272,497	\$40,127	\$15,099,806
0	0	0	0	299,653
0	0	0	0	4,002,700
0	0	92,583	0	227,393
0	0	0	10,027	10,027
0	0	0	0	289,578
0	0	0	0	1,827,814
0	0	0	0	13,125
0	0	0	0	10,169
0	0	0	0	31,624
16,828	0	0	0	144,943
<u>\$363,501</u>	<u>\$26,879</u>	<u>\$365,080</u>	<u>\$50,154</u>	<u>\$21,956,832</u>
\$664	\$0	\$0	\$0	\$140,730
2,777	0	0	0	174,635
0	0	0	0	7,320
0	0	0	0	10,650
0	0	0	0	0
0	0	0	1,200	679,760
1,841	0	0	20,180	458,249
0	0	0	0	1,807,545
504	0	0	0	35,881
5,786	0	0	21,380	3,314,770
0	0	0	0	3,674,005
0	0	92,583	0	227,393
0	0	0	9,793	1,808,017
0	0	92,583	9,793	5,709,415
0	0	0	0	31,624
16,828	0	0	0	144,943
0	0	0	0	2,408,708
0	0	0	0	5,127
0	0	0	0	617,627
0	0	0	0	359,140
0	26,879	0	0	2,263,566
340,887	0	0	0	340,887
0	0	0	0	41,792
0	0	0	0	1,972,217
0	0	0	0	232,162
0	0	0	0	3,079,459
0	0	0	0	671,284
0	0	272,497	18,981	874,418
0	0	0	0	(110,307)
357,715	26,879	272,497	18,981	12,932,647
<u>\$363,501</u>	<u>\$26,879</u>	<u>\$365,080</u>	<u>\$50,154</u>	<u>\$21,956,832</u>

Muskingum County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2021

	Dog and Kennel	Child Support Enforcement Agency	Childrens' Services Trust	Real Estate Assessment
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Lodging Taxes	0	0	0	0
Charges for Services	45,269	320,435	0	1,088,875
Licenses and Permits	120,760	0	0	0
Fines and Forfeitures	198	0	0	4,792
Intergovernmental	0	2,524,308	0	0
Interest	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0
Contributions and Donations	23,976	0	0	0
Other	2,510	41,469	0	7,321
<i>Total Revenues</i>	<u>192,713</u>	<u>2,886,212</u>	<u>0</u>	<u>1,100,988</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	788,643
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	254,334	0	0	0
Human Services	0	2,911,032	0	0
Community and Economic Development	0	0	0	0
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	0	3,632	0	0
Interest and Fiscal Charges	0	534	0	0
<i>Total Expenditures</i>	<u>254,334</u>	<u>2,915,198</u>	<u>0</u>	<u>788,643</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(61,621)</u>	<u>(28,986)</u>	<u>0</u>	<u>312,345</u>
Other Financing Sources (Use)				
OWDA Loans Issued	0	0	0	0
Transfers In	25,000	500,000	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Use)</i>	<u>25,000</u>	<u>500,000</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(36,621)	471,014	0	312,345
Fund Balances (Deficits) Beginning of Year	<u>94,802</u>	<u>(125,164)</u>	<u>202</u>	<u>2,812,121</u>
<i>Fund Balances (Deficits) End of Year</i>	<u>\$58,181</u>	<u>\$345,850</u>	<u>\$202</u>	<u>\$3,124,466</u>

Miscellaneous Federal Grants	Access Visitation Grant	Delinquent Real Estate Tax and Assessment Collection	Homeland Security	Juvenile IV-E Reimbursement	Tuberculosis Clinic
\$0	\$0	\$0	\$0	\$0	\$702,340
0	0	0	0	0	0
0	0	280,582	0	0	47,342
0	0	0	0	0	0
0	0	0	0	0	0
220,563	0	0	48,977	100,841	82,486
6	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	600
2,014	0	2,897	0	0	26,835
<u>222,583</u>	<u>0</u>	<u>283,479</u>	<u>48,977</u>	<u>100,841</u>	<u>859,603</u>
0	0	271,794	0	0	0
0	0	0	0	0	0
381,533	0	0	89,690	0	0
0	0	0	0	0	0
0	0	0	0	0	621,106
0	0	0	0	72,445	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>381,533</u>	<u>0</u>	<u>271,794</u>	<u>89,690</u>	<u>72,445</u>	<u>621,106</u>
<u>(158,950)</u>	<u>0</u>	<u>11,685</u>	<u>(40,713)</u>	<u>28,396</u>	<u>238,497</u>
0	0	0	0	0	0
101,704	0	0	0	0	0
0	0	0	0	0	0
<u>101,704</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(57,246)	0	11,685	(40,713)	28,396	238,497
<u>123,671</u>	<u>11,332</u>	<u>661,362</u>	<u>17,914</u>	<u>270,583</u>	<u>1,763,076</u>
<u>\$66,425</u>	<u>\$11,332</u>	<u>\$673,047</u>	<u>(\$22,799)</u>	<u>\$298,979</u>	<u>\$2,001,573</u>

(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, 2021

	Block Grants	County Courts	Community Correction	Home Detention (Electronic Monitor)
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Lodging Taxes	0	0	0	0
Charges for Services	200	220,975	0	222,907
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	144,387	0	0
Intergovernmental	759,320	213,388	188,121	0
Interest	0	741	0	0
Payments in Lieu of Taxes	0	0	0	0
Contributions and Donations	0	0	0	0
Other	1,369	802	0	2,034
<i>Total Revenues</i>	<u>760,889</u>	<u>580,293</u>	<u>188,121</u>	<u>224,941</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	685,307	0	0
Public Safety	0	0	260,570	222,744
Public Works	706,455	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Community and Economic Development	0	0	0	0
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	146,036	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>852,491</u>	<u>685,307</u>	<u>260,570</u>	<u>222,744</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(91,602)</u>	<u>(105,014)</u>	<u>(72,449)</u>	<u>2,197</u>
Other Financing Sources (Use)				
OWDA Loans Issued	146,036	0	0	0
Transfers In	6,125	2,614	0	0
Transfers Out	0	(61,689)	0	0
<i>Total Other Financing Sources (Use)</i>	<u>152,161</u>	<u>(59,075)</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	60,559	(164,089)	(72,449)	2,197
Fund Balances (Deficits) Beginning of Year	<u>(134,254)</u>	<u>2,574,816</u>	<u>64,484</u>	<u>266,132</u>
<i>Fund Balances (Deficits) End of Year</i>	<u>(\$73,695)</u>	<u>\$2,410,727</u>	<u>(\$7,965)</u>	<u>\$268,329</u>

Marriage License	Political Subdivision Housing	Indigent Drivers Alcohol Treatment	Enforcement and Education	Law Enforcement	Legal Aid Society
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	110
24,360	0	0	0	0	0
0	15,923	24,625	1,009	297,749	0
0	0	20,266	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	13,910	0
0	0	0	0	0	0
<u>24,360</u>	<u>15,923</u>	<u>44,891</u>	<u>1,009</u>	<u>311,659</u>	<u>110</u>

0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	656	125,179	0
0	0	0	0	0	0
19,882	0	0	0	0	0
0	0	82,224	0	0	0
0	0	0	0	0	0
0	0	0	0	1,791,132	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>19,882</u>	<u>0</u>	<u>82,224</u>	<u>656</u>	<u>1,916,311</u>	<u>0</u>

<u>4,478</u>	<u>15,923</u>	<u>(37,333)</u>	<u>353</u>	<u>(1,604,652)</u>	<u>110</u>
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0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

4,478	15,923	(37,333)	353	(1,604,652)	110
<u>6,210</u>	<u>89,975</u>	<u>197,732</u>	<u>1,532</u>	<u>2,521,025</u>	<u>1,290</u>
<u>\$10,688</u>	<u>\$105,898</u>	<u>\$160,399</u>	<u>\$1,885</u>	<u>\$916,373</u>	<u>\$1,400</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, 2021

	Senior Citizens Levy	Felony Delinquent Care and Custody	Drug Law Enforcement	Indigent Guardianship
Revenues				
Property Taxes	\$844,565	\$0	\$0	\$0
Lodging Taxes	0	0	0	0
Charges for Services	0	0	0	11,756
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	1,450	0
Intergovernmental	74,866	320,326	66,857	0
Interest	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0
Contributions and Donations	0	0	0	0
Other	12,810	2,207	0	0
<i>Total Revenues</i>	<u>932,241</u>	<u>322,533</u>	<u>68,307</u>	<u>11,756</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	200,220	43,181	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	903,893	0	0	11,479
Community and Economic Development	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>903,893</u>	<u>200,220</u>	<u>43,181</u>	<u>11,479</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>28,348</u>	<u>122,313</u>	<u>25,126</u>	<u>277</u>
Other Financing Sources (Use)				
OWDA Loans Issued	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Use)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	28,348	122,313	25,126	277
Fund Balances (Deficits) Beginning of Year	<u>339,997</u>	<u>152,675</u>	<u>16,617</u>	<u>4,850</u>
<i>Fund Balances (Deficits) End of Year</i>	<u><u>\$368,345</u></u>	<u><u>\$274,988</u></u>	<u><u>\$41,743</u></u>	<u><u>\$5,127</u></u>

<u>Victim of Criminals</u>	<u>Sheriff Commissary</u>	<u>Children Services Christmas</u>	<u>Mental Health Levy</u>	<u>Sheriff Levy</u>	<u>Local Fiscal Recovery</u>
\$0	\$0	\$0	\$1,451,703	\$615,094	\$0
0	0	0	0	0	0
0	1,065,245	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
77,831	0	0	116,732	42,041	3,521,734
0	0	0	0	0	772
0	0	0	0	0	0
0	0	94,627	0	0	0
0	296	0	0	7,717	0
<u>77,831</u>	<u>1,065,541</u>	<u>94,627</u>	<u>1,568,435</u>	<u>664,852</u>	<u>3,522,506</u>
0	0	0	0	0	33,273
0	0	0	0	0	0
147,318	1,049,612	0	0	668,064	0
0	0	0	0	0	500,000
0	0	0	0	0	2,488,233
0	0	11,489	0	0	501,000
0	0	0	0	0	0
0	0	0	1,574,442	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>147,318</u>	<u>1,049,612</u>	<u>11,489</u>	<u>1,574,442</u>	<u>668,064</u>	<u>3,522,506</u>
<u>(69,487)</u>	<u>15,929</u>	<u>83,138</u>	<u>(6,007)</u>	<u>(3,212)</u>	<u>0</u>
0	0	0	0	0	0
62,788	0	0	0	0	0
0	0	0	0	0	0
<u>62,788</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(6,699)	15,929	83,138	(6,007)	(3,212)	0
<u>17,348</u>	<u>227,702</u>	<u>148,822</u>	<u>47,799</u>	<u>399,197</u>	<u>0</u>
<u>\$10,649</u>	<u>\$243,631</u>	<u>\$231,960</u>	<u>\$41,792</u>	<u>\$395,985</u>	<u>\$0</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, 2021

	Law Library Resources	Juvenile Detention	Concealed Weapon	Wireless 911
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Lodging Taxes	0	0	0	0
Charges for Services	0	0	0	0
Licenses and Permits	0	0	136,219	0
Fines and Forfeitures	117,367	0	0	0
Intergovernmental	0	0	0	275,966
Interest	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0
Contributions and Donations	0	0	0	0
Other	148	0	735	3,112
<i>Total Revenues</i>	<u>117,515</u>	<u>0</u>	<u>136,954</u>	<u>279,078</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	64,854	0	0	0
Public Safety	0	0	137,225	139,888
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Community and Economic Development	0	0	0	0
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>64,854</u>	<u>0</u>	<u>137,225</u>	<u>139,888</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>52,661</u>	<u>0</u>	<u>(271)</u>	<u>139,190</u>
Other Financing Sources (Use)				
OWDA Loans Issued	0	0	0	0
Transfers In	0	0	0	41,750
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Use)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>41,750</u>
<i>Net Change in Fund Balances</i>	52,661	0	(271)	180,940
Fund Balances (Deficits) Beginning of Year	<u>185,836</u>	<u>19,191</u>	<u>33,643</u>	<u>176,775</u>
<i>Fund Balances (Deficits) End of Year</i>	<u>\$238,497</u>	<u>\$19,191</u>	<u>\$33,372</u>	<u>\$357,715</u>

OPOTA- CPT	Brandywine Loop Extension	Lodging Excise Tax	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$3,613,702
0	0	354,271	354,271
0	0	0	3,303,696
0	0	0	281,339
0	0	0	607,500
0	0	0	8,654,623
0	0	0	1,519
0	91,570	0	91,570
0	0	0	133,113
0	0	0	114,276
<u>0</u>	<u>91,570</u>	<u>354,271</u>	<u>17,155,609</u>
0	0	0	1,093,710
0	0	0	750,161
18,306	0	0	3,484,186
0	0	0	1,206,455
0	0	0	3,383,555
0	0	0	4,493,562
0	0	333,786	333,786
0	0	0	3,365,574
0	49,400	0	199,068
0	7,457	0	7,991
<u>18,306</u>	<u>56,857</u>	<u>333,786</u>	<u>18,318,048</u>
<u>(18,306)</u>	<u>34,713</u>	<u>20,485</u>	<u>(1,162,439)</u>
0	0	0	146,036
0	0	0	739,981
0	0	0	(61,689)
<u>0</u>	<u>0</u>	<u>0</u>	<u>824,328</u>
(18,306)	34,713	20,485	(338,111)
<u>45,185</u>	<u>237,784</u>	<u>(1,504)</u>	<u>13,270,758</u>
<u>\$26,879</u>	<u>\$272,497</u>	<u>\$18,981</u>	<u>\$12,932,647</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$48,000	\$44,969	(\$3,031)
Licenses and Permits	123,250	116,988	(6,262)
Fines and Forfeitures	1,200	198	(1,002)
Contributions and Donations	14,000	23,966	9,966
Other	1,000	2,510	1,510
<i>Total Revenues</i>	<u>187,450</u>	<u>188,631</u>	<u>1,181</u>
Expenditures			
Current:			
Health			
Dog and Kennel			
Salaries and Wages	106,471	105,036	1,435
Fringe Benefits	37,929	35,818	2,111
Contractual Services	89,639	69,931	19,708
Materials and Supplies	36,301	32,779	3,522
Capital Outlay	8,000	6,968	1,032
Other	3,418	1,477	1,941
<i>Total Expenditures</i>	<u>281,758</u>	<u>252,009</u>	<u>29,749</u>
<i>Excess of Revenues Under Expenditures</i>	(94,308)	(63,378)	30,930
Other Financing Source			
Transfers In	25,000	25,000	0
<i>Net Change in Fund Balance</i>	(69,308)	(38,378)	30,930
Fund Balance Beginning of Year	92,063	92,063	0
Prior Year Encumbrances Appropriated	4,026	4,026	0
<i>Fund Balance End of Year</i>	<u><u>\$26,781</u></u>	<u><u>\$57,711</u></u>	<u><u>\$30,930</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$425,000	\$350,925	(\$74,075)
Intergovernmental	2,410,500	2,377,651	(32,849)
Other	33,000	41,469	8,469
<i>Total Revenues</i>	<u>2,868,500</u>	<u>2,770,045</u>	<u>(98,455)</u>
Expenditures			
Current:			
Human Services			
Child Support Enforcement Agency			
Salaries and Wages	1,735,000	1,642,995	92,005
Fringe Benefits	850,500	708,252	142,248
Contractual Services	908,306	741,719	166,587
Materials and Supplies	54,000	25,000	29,000
Capital Outlay	40,000	22,025	17,975
Other	16,000	3,197	12,803
<i>Total Human Services</i>	<u>3,603,806</u>	<u>3,143,188</u>	<u>460,618</u>
<i>Excess of Revenues Under Expenditures</i>	(735,306)	(373,143)	362,163
Other Financing Source			
Transfers In	600,000	500,000	(100,000)
<i>Net Change in Fund Balance</i>	(135,306)	126,857	262,163
Fund Balance Beginning of Year	99,657	99,657	0
Prior Year Encumbrances Appropriated	110,306	110,306	0
<i>Fund Balance End of Year</i>	<u><u>\$74,657</u></u>	<u><u>\$336,820</u></u>	<u><u>\$262,163</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Contributions and Donations	\$70	\$0	(\$70)
Expenditures			
<i>Total Expenditures</i>	0	0	0
<i>Net Change in Fund Balance</i>	70	0	(70)
Fund Balance Beginning of Year	202	202	0
<i>Fund Balance End of Year</i>	\$272	\$202	(\$70)

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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$925,100	\$1,088,875	\$163,775
Fines and Forfeitures	200	4,792	4,592
Other	500	7,321	6,821
<i>Total Revenues</i>	<u>925,800</u>	<u>1,100,988</u>	<u>175,188</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Real Estate Assessment			
Salaries and Wages	453,600	339,184	114,416
Fringe Benefits	205,500	146,699	58,801
Contractual Services	852,275	385,458	466,817
Materials and Supplies	19,375	10,538	8,837
Capital Outlay	60,052	3,436	56,616
<i>Total Expenditures</i>	<u>1,590,802</u>	<u>885,315</u>	<u>705,487</u>
<i>Net Change in Fund Balance</i>	(665,002)	215,673	880,675
Fund Balance Beginning of Year	2,726,672	2,726,672	0
Prior Year Encumbrances Appropriated	<u>84,083</u>	<u>84,083</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,145,753</u></u>	<u><u>\$3,026,428</u></u>	<u><u>\$880,675</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$225,563	\$220,563	(\$5,000)
Interest	6	6	0
Other	200	1,992	1,792
<i>Total Revenues</i>	<u>225,769</u>	<u>222,561</u>	<u>(3,208)</u>
Expenditures			
Current:			
Public Safety			
Miscellaneous Federal Grants			
Salaries and Wages	107,240	106,938	302
Fringe Benefits	45,926	44,514	1,412
Contractual Services	127,904	124,703	3,201
Materials and Supplies	82,163	74,507	7,656
Capital Outlay	9,847	8,201	1,646
Other	13,783	11,405	2,378
<i>Total Expenditures</i>	<u>386,863</u>	<u>370,268</u>	<u>16,595</u>
<i>Excess of Revenues Under Expenditures</i>	(161,094)	(147,707)	13,387
Other Financing Source			
Transfers In	101,704	101,704	0
<i>Net Change in Fund Balance</i>	(59,390)	(46,003)	13,387
Fund Balance Beginning of Year	18,127	18,127	0
Prior Year Encumbrances Appropriated	88,950	88,950	0
<i>Fund Balance End of Year</i>	<u>\$47,687</u>	<u>\$61,074</u>	<u>\$13,387</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$5,000	\$0	(\$5,000)
Expenditures			
Current:			
General Government - Judicial			
Access Visitation Grant			
Salaries and Wages	5,000	0	5,000
Fringe Benefits	847	29	818
<i>Total Expenditures</i>	<u>5,847</u>	<u>29</u>	<u>5,818</u>
<i>Net Change in Fund Balance</i>	(847)	(29)	818
Fund Balance Beginning of Year	<u>11,332</u>	<u>11,332</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$10,485</u></u>	<u><u>\$11,303</u></u>	<u><u>\$818</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax and Assessment Collection Fund
For the Year Ended December 31, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$344,000	\$275,171	(\$68,829)
Other	0	2,897	2,897
<i>Total Revenues</i>	<u>344,000</u>	<u>278,068</u>	<u>(65,932)</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Delinquent Real Estate Tax and Assessment Collection			
Salaries and Wages	160,178	157,285	2,893
Fringe Benefits	82,393	70,385	12,008
Contractual Services	83,655	54,310	29,345
Materials and Supplies	500	0	500
Capital Outlay	1,000	0	1,000
Other	7,700	0	7,700
<i>Total Expenditures</i>	<u>335,426</u>	<u>281,980</u>	<u>53,446</u>
<i>Net Change in Fund Balance</i>	8,574	(3,912)	(12,486)
Fund Balance Beginning of Year	661,266	661,266	0
Prior Year Encumbrances Appropriated	<u>6,500</u>	<u>6,500</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$676,340</u></u>	<u><u>\$663,854</u></u>	<u><u>(\$12,486)</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$794,685	\$79,147	(\$715,538)
Expenditures			
Current:			
Public Safety			
Homeland Security			
Salaries and Wages	14,900	5,457	9,443
Fringe Benefits	20,700	4,671	16,029
Contractual Services	165,450	48,973	116,477
Materials and Supplies	75,000	0	75,000
Capital Outlay	251,914	16,631	235,283
<i>Total Expenditures</i>	<u>527,964</u>	<u>75,732</u>	<u>452,232</u>
<i>Excess of Revenues Over Expenditures</i>	<u>266,721</u>	<u>3,415</u>	<u>(263,306)</u>
Other Financing Source (Use)			
Advances In	0	36,000	36,000
Advances Out	0	(45,000)	(45,000)
<i>Total Other Financing Source (Use)</i>	<u>0</u>	<u>(9,000)</u>	<u>(9,000)</u>
<i>Net Change in Fund Balance</i>	266,721	(5,585)	(272,306)
Fund Balance Beginning of Year	64,859	64,859	0
Prior Year Encumbrances Appropriated	1,259	1,259	0
<i>Fund Balance End of Year</i>	<u><u>\$332,839</u></u>	<u><u>\$60,533</u></u>	<u><u>(\$272,306)</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile IV-E Reimbursement Fund
For the Year Ended December 31, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$20,000	\$100,841	\$80,841
Expenditures			
Current:			
Human Services			
Juvenile IV-E Reimbursement			
Contractual Services	128,000	80,000	48,000
<i>Net Change in Fund Balance</i>	(108,000)	20,841	128,841
Fund Balance Beginning of Year	270,583	270,583	0
<i>Fund Balance End of Year</i>	<u>\$162,583</u>	<u>\$291,424</u>	<u>\$128,841</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Tuberculosis Clinic Fund
For the Year Ended December 31, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$560,000	\$704,742	\$144,742
Charges for Services	28,800	49,888	21,088
Intergovernmental	104,400	82,691	(21,709)
Contributions and Donations	0	600	600
Other	0	26,835	26,835
	<u>693,200</u>	<u>864,756</u>	<u>171,556</u>
<i>Total Revenues</i>			
Expenditures			
Current:			
Health			
Tuberculosis Clinic			
Salaries and Wages	339,000	255,659	83,341
Fringe Benefits	111,800	59,950	51,850
Contractual Services	188,382	141,035	47,347
Materials and Supplies	413,571	181,983	231,588
Capital Outlay	15,000	0	15,000
Other	18,000	8,306	9,694
	<u>1,085,753</u>	<u>646,933</u>	<u>438,820</u>
<i>Total Expenditures</i>			
<i>Net Change in Fund Balance</i>	(392,553)	217,823	610,376
Fund Balance Beginning of Year	1,636,970	1,636,970	0
Prior Year Encumbrances Appropriated	<u>105,571</u>	<u>105,571</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,349,988</u></u>	<u><u>\$1,960,364</u></u>	<u><u>\$610,376</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$0	\$200	\$200
Intergovernmental	1,801,860	860,157	(941,703)
Contributions and Donations	3,000	0	(3,000)
Other	0	1,369	1,369
<i>Total Revenues</i>	<u>1,804,860</u>	<u>861,726</u>	<u>(943,134)</u>
Expenditures			
Current:			
Public Works			
Block Grants			
Salaries and Wages	81,284	59,189	22,095
Fringe Benefits	45,086	27,856	17,230
Contractual Services	1,241,377	804,069	437,308
Materials and Supplies	6,000	1,568	4,432
<i>Total Public Works</i>	<u>1,373,747</u>	<u>892,682</u>	<u>481,065</u>
Debt Service:			
Principal Retirement	146,036	146,036	0
<i>Total Expenditures</i>	<u>1,519,783</u>	<u>1,038,718</u>	<u>481,065</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>285,077</u>	<u>(176,992)</u>	<u>(462,069)</u>
Other Financing Sources (Use)			
OWDA Loans Issued	146,036	146,036	0
Advances In	0	373,900	373,900
Advances Out	0	(360,900)	(360,900)
<i>Total Other Financing Sources (Use)</i>	<u>146,036</u>	<u>159,036</u>	<u>13,000</u>
<i>Net Change in Fund Balance</i>	431,113	(17,956)	(449,069)
Fund Balance Beginning of Year	7,337	7,337	0
Prior Year Encumbrances Appropriated	214,409	214,409	0
<i>Fund Balance End of Year</i>	<u><u>\$652,859</u></u>	<u><u>\$203,790</u></u>	<u><u>(\$449,069)</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County Courts Fund
For the Year Ended December 31, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$178,000	\$210,345	\$32,345
Fines and Forfeitures	132,000	122,420	(9,580)
Intergovernmental	245,688	215,167	(30,521)
Interest	0	839	839
Other	0	802	802
<i>Total Revenues</i>	<u>555,688</u>	<u>549,573</u>	<u>(6,115)</u>
Expenditures			
Current:			
General Government - Judicial			
County Courts			
Salaries and Wages	238,912	105,229	133,683
Fringe Benefits	83,532	40,697	42,835
Contractual Services	1,181,689	815,293	366,396
Materials and Supplies	156,143	43,762	112,381
Capital Outlay	494,936	137,742	357,194
Other	9,725	2,871	6,854
<i>Total General Government - Judicial</i>	<u>2,164,937</u>	<u>1,145,594</u>	<u>1,019,343</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,609,249)</u>	<u>(596,021)</u>	<u>1,013,228</u>
Other Financing Source (Use)			
Transfers In	0	2,614	2,614
Transfers Out	(61,689)	(61,689)	0
<i>Total Other Financing Source (Use)</i>	<u>(61,689)</u>	<u>(59,075)</u>	<u>2,614</u>
<i>Net Change in Fund Balance</i>	(1,670,938)	(655,096)	1,015,842
Fund Balance Beginning of Year	1,808,700	1,808,700	0
Prior Year Encumbrances Appropriated	1,050,476	1,050,476	0
<i>Fund Balance End of Year</i>	<u>\$1,188,238</u>	<u>\$2,204,080</u>	<u>\$1,015,842</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$250,828	\$250,828	\$0
Expenditures			
Current:			
Public Safety			
Community Correction			
Salaries and Wages	209,827	209,808	19
Fringe Benefits	31,765	31,680	85
Contractual Services	5,670	5,670	0
Materials and Supplies	9,024	9,024	0
Capital Outlay	1,325	1,325	0
<i>Total Expenditures</i>	<u>257,611</u>	<u>257,507</u>	<u>104</u>
<i>Excess of Revenues Under Expenditures</i>	(6,783)	(6,679)	104
Other Financing Source			
Advances In	<u>0</u>	<u>16,020</u>	<u>16,020</u>
<i>Net Change in Fund Balance</i>	(6,783)	9,341	16,124
Fund Balance Beginning of Year	<u>10,202</u>	<u>10,202</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,419</u></u>	<u><u>\$19,543</u></u>	<u><u>\$16,124</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$125,000	\$218,504	\$93,504
Other	0	2,034	2,034
<i>Total Revenues</i>	<u>125,000</u>	<u>220,538</u>	<u>95,538</u>
Expenditures			
Current:			
Public Safety			
Home Detention (Electronic Monitor)			
Salaries and Wages	117,339	91,056	26,283
Fringe Benefits	56,625	51,697	4,928
Contractual Services	373	0	373
Materials and Supplies	127,927	77,356	50,571
<i>Total Expenditures</i>	<u>302,264</u>	<u>220,109</u>	<u>82,155</u>
<i>Net Change in Fund Balance</i>	(177,264)	429	177,693
Fund Balance Beginning of Year	245,700	245,700	0
Prior Year Encumbrances Appropriated	<u>10,588</u>	<u>10,588</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$79,024</u></u>	<u><u>\$256,717</u></u>	<u><u>\$177,693</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$29,000	\$19,394	(\$9,606)
Expenditures			
Current:			
Health			
Marriage License			
Contractual Services	29,000	19,394	9,606
<i>Net Change in Fund Balance</i>	0	0	0
Fund Balance Beginning of Year	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Political Subdivision Housing Fund
For the Year Ended December 31, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$15,000	\$14,735	(\$265)
Expenditures			
Current:			
Public Safety			
Political Subdivision Housing			
Contractual Services	15,000	0	15,000
<i>Net Change in Fund Balance</i>	0	14,735	14,735
Fund Balance Beginning of Year	89,975	89,975	0
<i>Fund Balance End of Year</i>	<u>\$89,975</u>	<u>\$104,710</u>	<u>\$14,735</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Drivers Alcohol Treatment Fund
For the Year Ended December 31, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$12,000	\$23,833	\$11,833
Intergovernmental	20,300	20,266	(34)
<i>Total Revenues</i>	<u>32,300</u>	<u>44,099</u>	<u>11,799</u>
Expenditures			
Current:			
Human Services			
Indigent Drivers Alcohol Treatment			
Contractual Services	93,058	92,826	232
Capital Outlay	25,000	0	25,000
<i>Total Expenditures</i>	<u>118,058</u>	<u>92,826</u>	<u>25,232</u>
<i>Net Change in Fund Balance</i>	(85,758)	(48,727)	37,031
Fund Balance Beginning of Year	189,796	189,796	0
Prior Year Encumbrances Appropriated	13,858	13,858	0
<i>Fund Balance End of Year</i>	<u>\$117,896</u>	<u>\$154,927</u>	<u>\$37,031</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$1,500	\$1,025	(\$475)
Expenditures			
Current:			
Public Safety			
Enforcement and Education			
Other	1,500	656	844
<i>Net Change in Fund Balance</i>	0	369	369
Fund Balance Beginning of Year	1,427	1,427	0
<i>Fund Balance End of Year</i>	<u>\$1,427</u>	<u>\$1,796</u>	<u>\$369</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Law Enforcement Fund
For the Year Ended December 31, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$1,851,132	\$2,597,955	\$746,823
Contributions and Donations	15,000	13,910	(1,090)
<i>Total Revenues</i>	<u>1,866,132</u>	<u>2,611,865</u>	<u>745,733</u>
Expenditures			
Current:			
Public Safety			
Law Enforcement			
Contractual Services	5,000	0	5,000
Materials and Supplies	10,000	1,560	8,440
Capital Outlay	115,292	75,712	39,580
Other	1,826,132	1,801,788	24,344
<i>Total Expenditures</i>	<u>1,956,424</u>	<u>1,879,060</u>	<u>77,364</u>
<i>Net Change in Fund Balance</i>	(90,292)	732,805	823,097
Fund Balance Beginning of Year	178,127	178,127	0
Prior Year Encumbrances Appropriated	<u>5,292</u>	<u>5,292</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$93,127</u></u>	<u><u>\$916,224</u></u>	<u><u>\$823,097</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$100	\$104	\$4
Expenditures			
Current:			
General Government - Judicial			
Legal Aid Society			
Salaries and Wages	100	0	100
<i>Net Change in Fund Balance</i>	0	104	104
Fund Balance Beginning of Year	1,263	1,263	0
<i>Fund Balance End of Year</i>	\$1,263	\$1,367	\$104

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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$815,000	\$847,568	\$32,568
Intergovernmental	77,000	74,866	(2,134)
Payments in Lieu of Taxes	2,500	0	(2,500)
Other	0	12,810	12,810
<i>Total Revenues</i>	<u>894,500</u>	<u>935,244</u>	<u>40,744</u>
Expenditures			
Current:			
Human Services			
Senior Citizens Levy			
Salaries and Wages	574,000	549,265	24,735
Fringe Benefits	277,900	267,025	10,875
Contractual Services	37,315	33,857	3,458
Capital Outlay	49,160	49,160	0
<i>Total Expenditures</i>	<u>938,375</u>	<u>899,307</u>	<u>39,068</u>
<i>Net Change in Fund Balance</i>	(43,875)	35,937	79,812
Fund Balance Beginning of Year	<u>329,393</u>	<u>329,393</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$285,518</u></u>	<u><u>\$365,330</u></u>	<u><u>\$79,812</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$455,662	\$305,447	(\$150,215)
Other	0	2,207	2,207
<i>Total Revenues</i>	<u>455,662</u>	<u>307,654</u>	<u>(148,008)</u>
Expenditures			
Current:			
Public Safety			
Felony Delinquent Care and Custody			
Salaries and Wages	213,065	110,525	102,540
Fringe Benefits	97,027	46,825	50,202
Contractual Services	87,506	33,113	54,393
Materials and Supplies	22,315	2,400	19,915
Capital Outlay	37,200	10,886	26,314
<i>Total Expenditures</i>	<u>457,113</u>	<u>203,749</u>	<u>253,364</u>
<i>Net Change in Fund Balance</i>	(1,451)	103,905	105,356
Fund Balance Beginning of Year	120,270	120,270	0
Prior Year Encumbrances Appropriated	<u>6,550</u>	<u>6,550</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$125,369</u></u>	<u><u>\$230,725</u></u>	<u><u>\$105,356</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Drug Law Enforcement Fund
For the Year Ended December 31, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$3,000	\$1,450	(\$1,550)
Intergovernmental	32,973	32,973	0
<i>Total Revenues</i>	<u>35,973</u>	<u>34,423</u>	<u>(1,550)</u>
Expenditures			
Current:			
Public Safety			
Drug Law Enforcement			
Salaries and Wages	37,935	37,155	780
Fringe Benefits	3,138	2,761	377
Other	10,500	2,500	8,000
<i>Total Expenditures</i>	<u>51,573</u>	<u>42,416</u>	<u>9,157</u>
<i>Excess of Revenues Under Expenditures</i>	(15,600)	(7,993)	7,607
Other Financing Source			
Advances In	0	35,000	35,000
<i>Net Change in Fund Balance</i>	(15,600)	27,007	42,607
Fund Balance Beginning of Year	19,117	19,117	0
<i>Fund Balance End of Year</i>	<u><u>\$3,517</u></u>	<u><u>\$46,124</u></u>	<u><u>\$42,607</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Guardianship Fund
For the Year Ended December 31, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$12,000	\$12,010	\$10
Other	100	0	(100)
<i>Total Revenues</i>	12,100	12,010	(90)
Expenditures			
Current:			
Human Services			
Indigent Guardianship			
Contractual Services	12,100	11,783	317
<i>Net Change in Fund Balance</i>	0	227	227
Fund Balance Beginning of Year	972	972	0
<i>Fund Balance End of Year</i>	<u>\$972</u>	<u>\$1,199</u>	<u>\$227</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$70,438	\$67,596	(\$2,842)
Expenditures			
Current:			
Public Safety			
Victim of Criminals			
Salaries and Wages	103,250	101,235	2,015
Fringe Benefits	47,378	44,279	3,099
<i>Total Expenditures</i>	150,628	145,514	5,114
<i>Excess of Revenues Under Expenditures</i>	(80,190)	(77,918)	2,272
Other Financing Source			
Transfers In	80,190	62,788	(17,402)
<i>Net Change in Fund Balance</i>	0	(15,130)	(15,130)
Fund Balance Beginning of Year	19,222	19,222	0
<i>Fund Balance End of Year</i>	\$19,222	\$4,092	(\$15,130)

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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$976,000	\$1,018,149	\$42,149
Other	0	296	296
<i>Total Revenues</i>	<u>976,000</u>	<u>1,018,445</u>	<u>42,445</u>
Expenditures			
Current:			
Public Safety			
Sheriff Commissary			
Salaries and Wages	61,000	59,743	1,257
Fringe Benefits	25,500	21,532	3,968
Contractual Services	481,000	438,865	42,135
Materials and Supplies	413,985	356,954	57,031
Capital Outlay	215,000	210,947	4,053
<i>Total Expenditures</i>	<u>1,196,485</u>	<u>1,088,041</u>	<u>108,444</u>
<i>Net Change in Fund Balance</i>	(220,485)	(69,596)	150,889
Fund Balance Beginning of Year	146,746	146,746	0
Prior Year Encumbrances Appropriated	74,985	74,985	0
<i>Fund Balance End of Year</i>	<u><u>\$1,246</u></u>	<u><u>\$152,135</u></u>	<u><u>\$150,889</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Contributions and Donations	\$10,000	\$94,327	\$84,327
Expenditures			
Current:			
Human Services			
Children Services Christmas			
Materials and Supplies	78,616	23,729	54,887
<i>Net Change in Fund Balance</i>	(68,616)	70,598	139,214
Fund Balance Beginning of Year	148,822	148,822	0
<i>Fund Balance End of Year</i>	\$80,206	\$219,420	\$139,214

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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$1,457,710	\$1,457,710	\$0
Intergovernmental	116,732	116,732	0
<i>Total Revenues</i>	1,574,442	1,574,442	0
Expenditures			
Intergovernmental			
Mental Health Levy			
Contractual Services	1,574,442	1,574,442	0
<i>Net Change in Fund Balance</i>	0	0	0
Fund Balance Beginning of Year	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff Levy Fund
For the Year Ended December 31, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$580,000	\$618,097	\$38,097
Intergovernmental	48,000	42,041	(5,959)
Payments in Lieu of Taxes	2,000	0	(2,000)
Other	0	7,717	7,717
<i>Total Revenues</i>	<u>630,000</u>	<u>667,855</u>	<u>37,855</u>
Expenditures			
Current:			
Public Safety			
Sheriff Levy			
Salaries and Wages	455,000	432,720	22,280
Fringe Benefits	232,000	213,662	18,338
Contractual Services	<u>15,000</u>	<u>13,219</u>	<u>1,781</u>
<i>Total Expenditures</i>	<u>702,000</u>	<u>659,601</u>	<u>42,399</u>
<i>Net Change in Fund Balance</i>	(72,000)	8,254	80,254
Fund Balance Beginning of Year	<u>390,455</u>	<u>390,455</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$318,455</u></u>	<u><u>\$398,709</u></u>	<u><u>\$80,254</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Local Fiscal Recovery Fund
For the Year Ended December 31, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$8,373,126	\$5,329,279	(\$3,043,847)
Interest	0	695	695
<i>Total Revenues</i>	<u>8,373,126</u>	<u>5,329,974</u>	<u>(3,043,152)</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Local Fiscal Recovery			
Salaries and Wages	19,200	19,200	0
Fringe Benefits	11,435	9,173	2,262
Materials and Supplies	500	491	9
Capital Outlay	1,800	966	834
<i>Total General Government - Legislative and Executive</i>	32,935	29,830	3,105
Public Works			
Local Fiscal Recovery			
Contractual Services	500,000	500,000	0
Health			
Local Fiscal Recovery			
Contractual Services	2,578,988	2,488,233	90,755
Human Services			
Local Fiscal Recovery			
Contractual Services	501,000	501,000	0
<i>Total Expenditures</i>	<u>3,612,923</u>	<u>3,519,063</u>	<u>93,860</u>
<i>Net Change in Fund Balance</i>	4,760,203	1,810,911	(2,949,292)
Fund Balance Beginning of Year	0	0	0
<i>Fund Balance End of Year</i>	<u>\$4,760,203</u>	<u>\$1,810,911</u>	<u>(\$2,949,292)</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$104,900	\$107,694	\$2,794
Other	100	148	48
<i>Total Revenues</i>	<u>105,000</u>	<u>107,842</u>	<u>2,842</u>
Expenditures			
Current:			
Judicial			
Law Library Resources			
Salaries and Wages	6,760	6,760	0
Fringe Benefits	1,146	1,124	22
Contractual Services	142,142	62,795	79,347
Materials and Supplies	70	0	70
Capital Outlay	4,244	2,745	1,499
<i>Total Expenditures</i>	<u>154,362</u>	<u>73,424</u>	<u>80,938</u>
<i>Net Change in Fund Balance</i>	(49,362)	34,418	83,780
Fund Balance Beginning of Year	138,886	138,886	0
Prior Year Encumbrances Appropriated	49,362	49,362	0
<i>Fund Balance End of Year</i>	<u><u>\$138,886</u></u>	<u><u>\$222,666</u></u>	<u><u>\$83,780</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
<i>Total Revenues</i>	\$0	\$0	\$0
Expenditures			
Current:			
General Government - Judicial			
Juvenile Detention			
Capital Outlay	18,000	0	18,000
<i>Net Change in Fund Balance</i>	(18,000)	0	18,000
Fund Balance Beginning of Year	19,191	19,191	0
<i>Fund Balance End of Year</i>	<u>\$1,191</u>	<u>\$19,191</u>	<u>\$18,000</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Concealed Weapon Fund
For the Year Ended December 31, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$153,500	\$135,802	(\$17,698)
Other	0	735	735
<i>Total Revenues</i>	<u>153,500</u>	<u>136,537</u>	<u>(16,963)</u>
Expenditures			
Current:			
Public Safety			
Concealed Weapon			
Salaries and Wages	49,000	48,373	627
Fringe Benefits	25,500	15,894	9,606
Contractual Services	80,000	68,258	11,742
Materials and Supplies	15,000	12,176	2,824
<i>Total Expenditures</i>	<u>169,500</u>	<u>144,701</u>	<u>24,799</u>
<i>Net Change in Fund Balance</i>	(16,000)	(8,164)	7,836
Fund Balance Beginning of Year	<u>42,602</u>	<u>42,602</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$26,602</u></u>	<u><u>\$34,438</u></u>	<u><u>\$7,836</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$177,000	\$284,855	\$107,855
Other	70,250	3,112	(67,138)
<i>Total Revenues</i>	<u>247,250</u>	<u>287,967</u>	<u>40,717</u>
Expenditures			
Current:			
Public Safety			
Wireless 911			
Salaries and Wages	61,500	60,430	1,070
Fringe Benefits	28,000	26,332	1,668
Contractual Services	105,187	83,631	21,556
Capital Outlay	130,000	128,250	1,750
<i>Total Expenditures</i>	<u>324,687</u>	<u>298,643</u>	<u>26,044</u>
<i>Excess of Revenues Under Expenditures</i>	(77,437)	(10,676)	66,761
Other Financing Source			
Transfers In	46,750	41,750	(5,000)
<i>Net Change in Fund Balance</i>	(30,687)	31,074	61,761
Fund Balance Beginning of Year	313,015	313,015	0
Prior Year Encumbrances Appropriated	687	687	0
<i>Fund Balance End of Year</i>	<u><u>\$283,015</u></u>	<u><u>\$344,776</u></u>	<u><u>\$61,761</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$10,000	\$0	(\$10,000)
Expenditures			
Current:			
Public Safety			
Ohio Peace Officer Training Academy (OPOTA-CPT)			
Contractual Services	20,000	18,306	1,694
<i>Net Change in Fund Balance</i>	(10,000)	(18,306)	(8,306)
Fund Balance Beginning of Year	45,185	45,185	0
<i>Fund Balance End of Year</i>	<u>\$35,185</u>	<u>\$26,879</u>	<u>(\$8,306)</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Payment in Lieu of Taxes	\$91,000	\$91,570	\$570
Expenditures			
Debt Service:			
Principal Retirement	49,400	49,400	0
Interest and Fiscal Charges	7,457	7,457	0
<i>Total Expenditures</i>	56,857	56,857	0
<i>Excess of Revenues Over Expenditures</i>	34,143	34,713	570
Other Financing Use			
Transfers Out	(34,143)	0	34,143
<i>Net Change in Fund Balance</i>	0	34,713	34,713
Fund Balance Beginning of Year	237,784	237,784	0
<i>Fund Balance End of Year</i>	\$237,784	\$272,497	\$34,713

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Lodging Excise Tax Fund
For the Year Ended December 31, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Lodging Taxes	\$375,000	\$372,884	(\$2,116)
Expenditures			
Current:			
Community and Economic Development			
Lodging Excise Tax			
Contractual Services	397,579	397,579	0
<i>Net Change in Fund Balance</i>	(22,579)	(24,695)	(2,116)
Fund Balance Beginning of Year	64,822	64,822	0
<i>Fund Balance End of Year</i>	\$42,243	\$40,127	(\$2,116)

NONMAJOR DEBT SERVICE FUNDS

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

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

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

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2021

	Debt Service	Special Assessment Debt Service	Total Nonmajor Debt Service Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$160,616	\$43,510	\$204,126
Receivables:			
Interfund	1,461	0	1,461
Special Assessments	0	96,552	96,552
<i>Total Assets</i>	<u>\$162,077</u>	<u>\$140,062</u>	<u>\$302,139</u>
Deferred Inflows of Resources			
Unavailable Revenue	\$0	\$96,552	\$96,552
Fund Balances			
Restricted to Debt Service	162,077	43,510	205,587
<i>Total Deferred Inflows of Resources and Fund Balances</i>	<u>\$162,077</u>	<u>\$140,062</u>	<u>\$302,139</u>

Muskingum County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2021

	Debt Service	Special Assessment Debt Service	Total Nonmajor Debt Service Funds
Revenues			
Special Assessments	\$0	\$20,812	\$20,812
Rent	16,791	0	16,791
<i>Total Revenues</i>	<u>16,791</u>	<u>20,812</u>	<u>37,603</u>
Expenditures			
Intergovernmental	48,229	0	48,229
Debt Service:			
Principal Retirement	271,100	22,748	293,848
Interest and Fiscal Charges	29,477	6,896	36,373
<i>Total Expenditures</i>	<u>348,806</u>	<u>29,644</u>	<u>378,450</u>
<i>Excess of Revenues Under Expenditures</i>	(332,015)	(8,832)	(340,847)
Other Financing Source			
Transfers In	283,095	25,777	308,872
<i>Net Change in Fund Balances</i>	(48,920)	16,945	(31,975)
Fund Balances Beginning of Year	<u>210,997</u>	<u>26,565</u>	<u>237,562</u>
<i>Fund Balances End of Year</i>	<u><u>\$162,077</u></u>	<u><u>\$43,510</u></u>	<u><u>\$205,587</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Rent	\$17,483	\$15,330	(\$2,153)
Expenditures			
Debt Service:			
Principal Retirement	271,100	271,100	0
Interest and Fiscal Charges	29,479	29,477	2
<i>Total Expenditures</i>	300,579	300,577	2
<i>Excess of Revenues Under Expenditures</i>	(283,096)	(285,247)	(2,151)
Other Financing Source			
Transfers In	214,046	283,095	69,049
<i>Net Change in Fund Balance</i>	(69,050)	(2,152)	66,898
Fund Balance Beginning of Year	162,768	162,768	0
<i>Fund Balance End of Year</i>	\$93,718	\$160,616	\$66,898

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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Special Assessments	\$19,866	\$20,812	\$946
Expenditures			
Debt Service:			
Principal Retirement	22,749	22,749	0
Interest and Fiscal Charges	6,895	6,895	0
<i>Total Expenditures</i>	29,644	29,644	0
<i>Excess of Revenues Under Expenditures</i>	(9,778)	(8,832)	946
Other Financing Source			
Transfers In	9,778	25,777	15,999
<i>Net Change in Fund Balance</i>	0	16,945	16,945
Fund Balance Beginning of Year	26,565	26,565	0
<i>Fund Balance End of Year</i>	\$26,565	\$43,510	\$16,945

NONMAJOR CAPITAL PROJECTS FUNDS

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

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

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

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

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

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

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2021

	Highway	Kennel Building	Starlight Permanent Improvements	North 7th Street Renovations	Total Nonmajor Capital Projects Funds
Assets					
Equity in Pooled Cash and Cash Equivalents	\$85,510	\$46,899	\$1,478,792	\$35,162	\$1,646,363
Cash and Cash Equivalents with Fiscal Agents	0	132,888	0	0	132,888
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents	0	33,058	0	0	33,058
Intergovernmental Receivable	157,276	0	0	0	157,276
<i>Total Assets</i>	<u>\$242,786</u>	<u>\$212,845</u>	<u>\$1,478,792</u>	<u>\$35,162</u>	<u>\$1,969,585</u>
Liabilities					
Contracts Payable	\$157,276	\$97,004	\$253,705	\$31,110	\$539,095
Retainage Payable	0	33,058	0	0	33,058
<i>Total Liabilities</i>	<u>157,276</u>	<u>130,062</u>	<u>253,705</u>	<u>31,110</u>	<u>572,153</u>
Fund Balances					
Restricted to Roads and Bridges	85,510	0	0	0	85,510
Restricted to Capital Projects	0	82,783	1,225,087	4,052	1,311,922
<i>Total Fund Balances</i>	<u>85,510</u>	<u>82,783</u>	<u>1,225,087</u>	<u>4,052</u>	<u>1,397,432</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</i>	<u>\$242,786</u>	<u>\$212,845</u>	<u>\$1,478,792</u>	<u>\$35,162</u>	<u>\$1,969,585</u>

Muskingum County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2021

	Issue II	Highway	Kennel Building	Starlight Permanent Improvements	North 7th Street Renovations	Total Nonmajor Capital Projects Funds
Revenues						
Intergovernmental	\$714,264	\$218,690	\$0	\$0	\$0	\$932,954
Contributions and Donations	0	0	185,879	208,257	0	394,136
<i>Total Revenues</i>	<u>714,264</u>	<u>218,690</u>	<u>185,879</u>	<u>208,257</u>	<u>0</u>	<u>1,327,090</u>
Expenditures						
Capital Outlay	1,086,295	397,059	638,852	541,312	31,110	2,694,628
Intergovernmental	40,597	0	0	0	0	40,597
<i>Total Expenditures</i>	<u>1,126,892</u>	<u>397,059</u>	<u>638,852</u>	<u>541,312</u>	<u>31,110</u>	<u>2,735,225</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(412,628)</u>	<u>(178,369)</u>	<u>(452,973)</u>	<u>(333,055)</u>	<u>(31,110)</u>	<u>(1,408,135)</u>
Other Financing Sources						
State Infrastructure Bank Loan Issued	0	123,787	0	0	0	123,787
OPWC Loans Issued	100,000	0	0	0	0	100,000
Transfers In	312,628	82,714	137,353	775,000	0	1,307,695
<i>Total Other Financing Sources</i>	<u>412,628</u>	<u>206,501</u>	<u>137,353</u>	<u>775,000</u>	<u>0</u>	<u>1,531,482</u>
<i>Net Change in Fund Balances</i>	0	28,132	(315,620)	441,945	(31,110)	123,347
Fund Balances Beginning of Year	<u>0</u>	<u>57,378</u>	<u>398,403</u>	<u>783,142</u>	<u>35,162</u>	<u>1,274,085</u>
<i>Fund Balances End of Year</i>	<u><u>\$0</u></u>	<u><u>\$85,510</u></u>	<u><u>\$82,783</u></u>	<u><u>\$1,225,087</u></u>	<u><u>\$4,052</u></u>	<u><u>\$1,397,432</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Issue II Fund
For the Year Ended December 31, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$914,000	\$814,264	(\$99,736)
Expenditures			
Current:			
Public Works			
Issue II			
Capital Outlay	1,130,000	1,086,295	43,705
Intergovernmental			
Contractual Services	90,000	40,597	49,403
<i>Total Expenditures</i>	<u>1,220,000</u>	<u>1,126,892</u>	<u>93,108</u>
<i>Excess of Revenues Under Expenditures</i>	(306,000)	(312,628)	(6,628)
Other Financing Source			
Transfers In	315,000	312,628	(2,372)
<i>Net Change in Fund Balance</i>	9,000	0	(9,000)
Fund Balance Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$9,000</u></u>	<u><u>\$0</u></u>	<u><u>(\$9,000)</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Highway Fund
For the Year Ended December 31, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$908,372	\$61,414	(\$846,958)
Expenditures			
Current:			
Public Works			
Highway			
Contractual Services	57,098	0	57,098
Capital Outlay	1,115,867	267,995	847,872
<i>Total Expenditures</i>	1,172,965	267,995	904,970
<i>Excess of Revenues Under Expenditures</i>	(264,593)	(206,581)	58,012
Other Financing Sources			
State Infrastructure Bank Loan Issued	123,787	123,787	0
Transfers In	83,708	82,714	(994)
<i>Total Other Financing Sources</i>	207,495	206,501	(994)
<i>Net Change in Fund Balance</i>	(57,098)	(80)	57,018
Fund Balance Beginning of Year	280	280	0
Prior Year Encumbrances Appropriated	57,098	57,098	0
<i>Fund Balance End of Year</i>	\$280	\$57,298	\$57,018

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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Contributions and Donations	\$56,802	\$52,991	(\$3,811)
Expenditures			
Capital Outlay			
Kennel Building			
Capital Outlay	701,951	687,208	14,743
<i>Excess of Revenues Under Expenditures</i>	(645,149)	(634,217)	10,932
Other Financing Source			
Transfers In	137,353	137,353	0
<i>Net Change in Fund Balance</i>	(507,796)	(496,864)	10,932
Fund Balance Beginning of Year	57,822	57,822	0
Prior Year Encumbrances Appropriated	449,974	449,974	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$10,932</u>	<u>\$10,932</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Contributions and Donations	\$25,000	\$208,257	\$183,257
Expenditures			
Current:			
Human Services			
Starlight Permanent Improvements			
Capital Outlay	<u>700,000</u>	<u>541,454</u>	<u>158,546</u>
<i>Total Expenditures</i>	<u>700,000</u>	<u>541,454</u>	<u>158,546</u>
<i>Excess of Revenues Under Expenditures</i>	(675,000)	(333,197)	341,803
Other Financing Source			
Transfers In	<u>850,000</u>	<u>775,000</u>	<u>(75,000)</u>
<i>Net Change in Fund Balance</i>	175,000	441,803	266,803
Fund Balance Beginning of Year	<u>783,142</u>	<u>783,142</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$958,142</u></u>	<u><u>\$1,224,945</u></u>	<u><u>\$266,803</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
North 7th Street Renovations Fund
For the Year Ended December 31, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
<i>Total Revenues</i>	\$0	\$0	\$0
Expenditures			
Capital Outlay			
North 7th Street Renovations			
Capital Outlay	657,047	657,047	0
<i>Net Change in Fund Balance</i>	(657,047)	(657,047)	0
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	657,047	657,047	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

ENTERPRISE FUNDS

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

The following are included in enterprise funds:

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

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

Muskingum County, Ohio
Schedule of Revenues, Expenses, and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Sewer Fund
For the Year Ended December 31, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$4,628,000	\$4,846,654	\$218,654
Tap-In Fees	305,500	282,638	(22,862)
Proceeds from OPWC Loans	3,250,000	0	(3,250,000)
Other	10,200	16,623	6,423
<i>Total Revenues</i>	<u>8,193,700</u>	<u>5,145,915</u>	<u>(3,047,785)</u>
Expenses			
Personal Services	705,159	661,976	43,183
Contractual Services	5,559,003	1,986,310	3,572,693
Materials and Supplies	311,036	200,469	110,567
Capital Outlay	472,233	301,032	171,201
Other Operating Expenses	345,019	120,020	224,999
Debt Service:			
Principal Retirement	1,504,150	1,454,124	50,026
Interest and Fiscal Charges	526,107	500,196	25,911
<i>Total Expenses</i>	<u>9,422,707</u>	<u>5,224,127</u>	<u>4,198,580</u>
<i>Net Change in Fund Equity</i>	(1,229,007)	(78,212)	1,150,795
Fund Equity Beginning of Year	3,259,266	3,259,266	0
Prior Year Encumbrances Appropriated	<u>603,295</u>	<u>603,295</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$2,633,554</u></u>	<u><u>\$3,784,349</u></u>	<u><u>\$1,150,795</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$4,563,300	\$4,762,071	\$198,771
Tap-In Fees	160,000	209,499	49,499
Grants	0	2,821,814	2,821,814
Utility Deposits Received	10,000	11,175	1,175
Proceeds from OWDA Loans	5,354,000	562,126	(4,791,874)
Other	80,000	63,502	(16,498)
Other Non-Operating Revenues	34,000	19,671	(14,329)
<i>Total Revenues</i>	<u>10,201,300</u>	<u>8,449,858</u>	<u>(1,751,442)</u>
Expenses			
Personal Services	1,405,300	1,153,917	251,383
Contractual Services	7,616,027	5,966,299	1,649,728
Materials and Supplies	702,458	647,189	55,269
Capital Outlay	202,000	129,108	72,892
Other Operating Expenses	153,191	153,191	0
Utility Deposits Returned	2,000	775	1,225
Utility Deposits Applied	10,575	8,150	2,425
Debt Service:			
Principal Retirement	1,078,400	984,118	94,282
Interest and Fiscal Charges	214,528	145,402	69,126
<i>Total Expenses</i>	<u>11,384,479</u>	<u>9,188,149</u>	<u>2,196,330</u>
<i>Net Change in Fund Equity</i>	(1,183,179)	(738,291)	444,888
Fund Equity Beginning of Year	4,369,018	4,369,018	0
Prior Year Encumbrances Appropriated	631,429	631,429	0
<i>Fund Equity End of Year</i>	<u>\$3,817,268</u>	<u>\$4,262,156</u>	<u>\$444,888</u>

INTERNAL SERVICE FUNDS

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

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

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

Muskingum County, Ohio
Combining Statement of Fund Net Position
Internal Service Funds
December 31, 2021

	<u>Self-Insurance Health</u>	<u>Self-Insurance Workers' Compensation</u>	<u>Totals</u>
Assets			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$10,980,586	\$1,053,510	\$12,034,096
Cash and Cash Equivalents in Segregated Accounts	46,185	0	46,185
Accounts Receivable	<u>190,485</u>	<u>0</u>	<u>190,485</u>
<i>Total Assets</i>	<u>11,217,256</u>	<u>1,053,510</u>	<u>12,270,766</u>
Liabilities			
Current Liabilities:			
Intergovernmental Payable	0	6,992	6,992
Claims Payable	<u>1,046,181</u>	<u>0</u>	<u>1,046,181</u>
<i>Total Liabilities</i>	<u>1,046,181</u>	<u>6,992</u>	<u>1,053,173</u>
Net Position			
Unrestricted	<u>\$10,171,075</u>	<u>\$1,046,518</u>	<u>\$11,217,593</u>

Muskingum County, Ohio
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2021

	Self-Insurance Health	Self-Insurance Workers' Compensation	Totals
Operating Revenues			
Charges for Services	\$11,482,523	\$0	\$11,482,523
Other	189,643	0	189,643
<i>Total Operating Revenues</i>	<u>11,672,166</u>	<u>0</u>	<u>11,672,166</u>
Operating Expenses			
Contractual Services	1,649,047	0	1,649,047
Claims	7,818,868	5,530	7,824,398
<i>Total Operating Expenses</i>	<u>9,467,915</u>	<u>5,530</u>	<u>9,473,445</u>
<i>Operating Income (Loss)</i>	2,204,251	(5,530)	2,198,721
Non-Operating Expenses			
Other Non-Operating Expenses	<u>0</u>	<u>(790,870)</u>	<u>(790,870)</u>
<i>Change in Net Position</i>	2,204,251	(796,400)	1,407,851
Net Position Beginning of Year	<u>7,966,824</u>	<u>1,842,918</u>	<u>9,809,742</u>
<i>Net Position End of Year</i>	<u><u>\$10,171,075</u></u>	<u><u>\$1,046,518</u></u>	<u><u>\$11,217,593</u></u>

Muskingum County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2021

	Self-Insurance Health	Self-Insurance Workers' Compensation	Totals
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash Received from Transactions with Other Funds	\$11,481,676	\$0	\$11,481,676
Cash Received from Other Operating Revenues	189,643	0	189,643
Cash Payments for Goods and Services	(1,649,047)	0	(1,649,047)
Cash Payments for Claims	(7,906,096)	(5,492)	(7,911,588)
Other Non-Operating Expenses	0	(790,870)	(790,870)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<i>2,116,176</i>	<i>(796,362)</i>	<i>1,319,814</i>
Cash and Cash Equivalents Beginning of Year	8,910,595	1,849,872	10,760,467
<i>Cash and Cash Equivalents End of Year</i>	<i>\$11,026,771</i>	<i>\$1,053,510</i>	<i>\$12,080,281</i>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities			
Operating Income (Loss)	\$2,204,251	(\$5,530)	\$2,198,721
Adjustments:			
Other Non-Operating Expenses	0	(790,870)	(790,870)
Changes in Assets:			
Increase in Accounts Receivable	(181,152)	0	(181,152)
Changes in Liabilities:			
Increase in Intergovernmental Payable	0	38	38
Increase in Claims Payable	93,077	0	93,077
<i>Net Cash Provided by (Used for) Operating Activities</i>	<i>\$2,116,176</i>	<i>(\$796,362)</i>	<i>\$1,319,814</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$11,520,000	\$11,435,491	(\$84,509)
Other	0	189,643	(189,643)
<i>Total Revenues</i>	<u>11,520,000</u>	<u>11,625,134</u>	<u>105,134</u>
Expenses			
Contractual Services	2,067,000	1,756,349	310,651
Claims	12,744,749	12,625,660	119,089
<i>Total Expenses</i>	<u>14,811,749</u>	<u>14,382,009</u>	<u>429,740</u>
<i>Net Change in Fund Equity</i>	(3,291,749)	(2,756,875)	534,874
Fund Equity Beginning of Year	5,998,107	5,998,107	0
Prior Year Encumbrances Appropriated	2,912,488	2,912,488	0
<i>Fund Equity End of Year</i>	<u><u>\$5,618,846</u></u>	<u><u>\$6,153,720</u></u>	<u><u>\$534,874</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
<i>Total Revenues</i>	\$0	\$0	\$0
Expenses			
Claims	5,492	5,492	0
Other Non-Operating Expenses	937,125	790,870	146,255
<i>Total Expenses</i>	942,617	796,362	146,255
<i>Net Change in Fund Equity</i>	(942,617)	(796,362)	146,255
Fund Equity Beginning of Year	1,849,872	1,849,872	0
<i>Fund Equity End of Year</i>	\$907,255	\$1,053,510	\$146,255

CUSTODIAL FUNDS

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

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

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

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

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

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

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

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

Muskingum County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2021

	Health	ADAMH Board	Other Fiscal Agent	Miscellaneous Judicial, Public Safety, and Human Services
Assets				
Equity in Pooled Cash and Cash Equivalents	\$5,517,346	\$12,260,550	\$3,018,524	\$0
Cash and Cash Equivalents in Segregated Accounts	0	0	0	3,287,481
Receivables:				
Intergovernmental	0	0	0	0
Accounts	0	0	0	534,082
Property Taxes	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0
<i>Total Assets</i>	<u>5,517,346</u>	<u>12,260,550</u>	<u>3,018,524</u>	<u>3,821,563</u>
Liabilities				
Intergovernmental Payable	33,907	5,241	6,389	1,123,193
Other Liabilities	22,921	3,744	3,716	0
<i>Total Liabilities</i>	<u>56,828</u>	<u>8,985</u>	<u>10,105</u>	<u>1,123,193</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Position				
Restricted for Individuals, Organizations, and Other Governments	<u>\$5,460,518</u>	<u>\$12,251,565</u>	<u>\$3,008,419</u>	<u>\$2,698,370</u>

Undivided Tax	Undivided State Monies	Other Custodial	Total
\$2,130,158	\$0	\$233,099	\$23,159,677
39,273	0	0	3,326,754
0	4,282,341	0	4,282,341
3,564,266	0	0	4,098,348
92,151,941	0	0	92,151,941
636,428	0	0	636,428
<u>98,522,066</u>	<u>4,282,341</u>	<u>233,099</u>	<u>127,655,489</u>
2,130,158	4,282,341	233,099	7,814,328
0	0	0	30,381
<u>2,130,158</u>	<u>4,282,341</u>	<u>233,099</u>	<u>7,844,709</u>
84,611,175	0	0	84,611,175
636,428	0	0	636,428
<u>85,247,603</u>	<u>0</u>	<u>0</u>	<u>85,247,603</u>
<u>\$11,144,305</u>	<u>\$0</u>	<u>\$0</u>	<u>\$34,563,177</u>

Muskingum County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2021

	Health	ADAMH Board	Other Fiscal Agent	Miscellaneous Judicial, Public Safety, and Human Services
Additions				
Intergovernmental	\$0	\$0	\$0	\$0
Amounts Received As Fiscal Agent	7,090,764	10,458,958	4,802,364	0
Licenses, Permits, and Fees for Other Governments	0	0	0	16,051,173
Fines and Forfeitures for Other Governments	0	0	0	4,284,720
Property Tax Collections for Other Governments	0	0	0	0
Sheriff Sale Collections for Individuals, Organizations, and Other Governments	0	0	0	1,820,572
Amounts Received for Others	0	0	0	371,262
<i>Total Additions</i>	<u>7,090,764</u>	<u>10,458,958</u>	<u>4,802,364</u>	<u>22,527,727</u>
Deductions				
Distributions to the State of Ohio	0	0	0	81,502
Distributions as Fiscal Agent	6,539,112	8,336,705	3,350,199	0
Licenses, Permits, and Fees Distributions to Other Governments	0	0	0	16,416,230
Fines and Forfeitures Distributions to Other Governments	0	0	0	4,565,934
Distributions of State Funds to Other Governments	0	0	0	0
Property Tax Distributions to Other Governments	0	0	0	0
Distributions to Individuals	0	0	0	280,016
<i>Total Deductions</i>	<u>6,539,112</u>	<u>8,336,705</u>	<u>3,350,199</u>	<u>21,343,682</u>
<i>Change in Net Position</i>	551,652	2,122,253	1,452,165	1,184,045
Net Position Beginning of Year	<u>4,908,866</u>	<u>10,129,312</u>	<u>1,556,254</u>	<u>1,514,325</u>
<i>Net Position End of Year</i>	<u><u>\$5,460,518</u></u>	<u><u>\$12,251,565</u></u>	<u><u>\$3,008,419</u></u>	<u><u>\$2,698,370</u></u>

Undivided Tax	Undivided State Monies	Other Custodial	Total
\$14,992	\$9,135,700	\$0	\$9,150,692
0	0	0	22,352,086
730,327	0	554,771	17,336,271
0	0	227,949	4,512,669
80,548,630	0	0	80,548,630
0	0	0	1,820,572
0	0	0	371,262
<u>81,293,949</u>	<u>9,135,700</u>	<u>782,720</u>	<u>136,092,182</u>
0	0	0	81,502
0	0	0	18,226,016
82,699	0	562,788	17,061,717
0	0	219,932	4,785,866
14,992	9,135,700	0	9,150,692
82,029,179	0	0	82,029,179
0	0	0	280,016
<u>82,126,870</u>	<u>9,135,700</u>	<u>782,720</u>	<u>131,614,988</u>
(832,921)	0	0	4,477,194
<u>11,977,226</u>	<u>0</u>	<u>0</u>	<u>30,085,983</u>
<u>\$11,144,305</u>	<u>\$0</u>	<u>\$0</u>	<u>\$34,563,177</u>

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STATISTICAL SECTION

Statistical Section

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

<u>Contents</u>	<u>Page(s)</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	S-2 - S-15
Revenue Capacity These schedules contain information to help the reader assess the County's most significant local revenue sources, sales taxes and property taxes.	S-16 - S-35
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	S-36 - S-45
Economic and Demographic Information These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	S-46 - S-47
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	S-49 - S-63

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

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

	2021	2020	2019 (1)	2018 (1)	2017 (1)
Governmental Activities					
Net Investment in Capital Assets	\$128,371,739	\$124,715,495	\$118,780,083	\$100,374,915	\$99,035,472
Restricted:					
Capital Projects	1,969,584	2,005,363	5,115,075	943,798	1,007,048
Debt Service	132,501	166,971	264,956	332,990	432,326
Road and Bridge Projects	5,215,904	4,131,573	3,662,239	3,507,415	3,654,153
Starlight School Program	9,345,344	11,633,278	14,071,668	20,058,548	23,539,243
Children Services Programs	6,287,573	4,506,875	3,435,792	4,165,391	5,078,989
Public Assistance Programs	452,845	559,391	773,069	697,382	881,139
Tuberculosis Clinic Program	2,088,206	1,850,718	1,701,901	1,638,498	1,584,755
Court Corrections	2,524,342	2,703,523	3,154,862	2,873,080	2,492,981
Community Development Programs	430,208	717,372	499,899	661,605	32,415
Real Estate Assessment	3,078,524	2,767,157	2,503,556	2,128,038	2,070,697
Delinquent Real Estate Tax and Collection	680,204	660,796	548,768	538,835	523,392
Mental Health Programs	228,132	251,210	257,542	266,214	282,505
Law Enforcement and Public Safety	1,633,674	3,421,266	1,227,408	897,220	399,579
Emergency 911	354,062	174,083	255,435	192,250	197,406
Senior Services	407,750	377,401	359,273	421,401	514,350
Other Purposes	2,588,576	2,194,328	1,838,042	1,725,173	2,346,097
Unrestricted (Deficit)	<u>(2,468,354)</u>	<u>(33,992,649)</u>	<u>(36,416,028)</u>	<u>(27,306,420)</u>	<u>(26,154,905)</u>
<i>Total Governmental Activities Net Position</i>	<u>163,320,814</u>	<u>128,844,151</u>	<u>122,033,540</u>	<u>114,116,333</u>	<u>117,917,642</u>
Business-Type-Activities					
Net Investment in Capital Assets	62,742,004	61,737,481	57,014,531	56,576,666	51,884,545
Unrestricted	<u>6,006,534</u>	<u>3,892,052</u>	<u>4,209,613</u>	<u>3,588,340</u>	<u>3,828,692</u>
<i>Total Business-Type Activities Net Position</i>	<u>68,748,538</u>	<u>65,629,533</u>	<u>61,224,144</u>	<u>60,165,006</u>	<u>55,713,237</u>
Primary Government					
Net Investment in Capital Assets	191,113,743	186,452,976	175,794,614	156,951,581	150,920,017
Restricted (4)	37,417,429	38,121,305	39,669,485	41,047,838	45,037,075
Unrestricted (Deficit) (2) (3) (4) (5)	<u>3,538,180</u>	<u>(30,100,597)</u>	<u>(32,206,415)</u>	<u>(23,718,080)</u>	<u>(22,326,213)</u>
<i>Total Primary Government Net Position</i>	<u>\$232,069,352</u>	<u>\$194,473,684</u>	<u>\$183,257,684</u>	<u>\$174,281,339</u>	<u>\$173,630,879</u>

(1) Restated net position.

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

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

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

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

<u>2016 (1)</u>	<u>2015</u>	<u>2014 (1)</u>	<u>2013</u>	<u>2012 (1)</u>
\$94,595,155	\$90,281,154	\$88,070,601	\$86,771,393	\$85,723,050
944,613	944,850	1,250,857	1,766,637	1,719,504
492,174	96,135	69,276	72,819	67,826
3,620,504	3,403,614	3,503,601	3,404,962	3,302,057
26,758,146	27,163,092	27,717,285	25,576,661	23,152,485
6,122,224	6,247,340	7,128,493	7,359,753	7,373,705
620,267	595,553	228,459	255,179	0
1,478,734	1,365,211	1,396,390	1,414,526	1,199,415
2,276,451	2,051,608	1,815,191	1,779,065	1,617,646
681,843	627,823	627,361	395,001	770,973
2,215,435	2,337,665	2,043,127	1,728,011	1,363,677
524,427	385,849	216,021	78,803	182,310
279,164	362,199	329,620	296,328	347,516
355,946	328,930	300,207	292,909	368,662
308,799	336,044	438,431	401,233	380,978
577,381	673,426	615,693	571,370	589,508
2,350,047	2,400,548	2,447,801	2,282,691	2,514,922
<u>(1,672,915)</u>	<u>8,892</u>	<u>(3,798,541)</u>	<u>18,482,292</u>	<u>15,497,843</u>
<u>142,528,395</u>	<u>139,609,933</u>	<u>134,399,873</u>	<u>152,929,633</u>	<u>146,172,077</u>
50,622,266	48,626,741	46,613,223	45,045,389	44,167,503
<u>3,624,544</u>	<u>4,533,650</u>	<u>5,418,522</u>	<u>6,395,391</u>	<u>7,550,243</u>
<u>54,246,810</u>	<u>53,160,391</u>	<u>52,031,745</u>	<u>51,440,780</u>	<u>51,717,746</u>
145,217,421	138,907,895	134,683,824	131,816,782	129,890,553
49,606,155	49,319,887	50,127,813	47,675,948	44,951,184
<u>1,951,629</u>	<u>4,542,542</u>	<u>1,619,981</u>	<u>24,877,683</u>	<u>23,048,086</u>
<u>\$196,775,205</u>	<u>\$192,770,324</u>	<u>\$186,431,618</u>	<u>\$204,370,413</u>	<u>\$197,889,823</u>

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

	2021	2020 (2)	2019 (1)	2018	2017
<u>Program Revenues</u>					
Governmental Activities:					
Charges for Services:					
General Government:					
Legislative and Executive	\$4,559,131	\$4,777,639	\$4,342,478	\$4,262,706	\$4,214,121
Judicial	1,140,554	1,015,320	1,056,294	993,644	1,080,677
Public Safety	3,994,632	5,247,820	2,869,582	2,814,591	2,385,548
Public Works	332,225	250,161	589,852	121,248	129,592
Public Works - Intergovernmental	0	0	0	503,648	503,287
Health	380,152	649,441	604,584	565,748	420,196
Human Services	2,604,897	2,291,781	2,469,806	2,883,300	2,733,991
Subtotal Charges for Services	13,011,591	14,232,162	11,932,596	12,144,885	11,467,412
Operating Grants, Contributions, and Interest:					
General Government:					
Legislative and Executive	34,872	605,832	707,312	95,435	8,025
Judicial	1,337,680	1,306,361	890,561	657,007	591,893
Public Safety	1,639,266	2,516,576	1,158,063	925,355	1,319,944
Public Safety - Intergovernmental	0	74,741	0	0	0
Public Works	8,599,732	8,024,575	6,204,955	6,215,591	5,187,917
Health	2,591,381	2,597,126	120,926	138,943	160,366
Health - Intergovernmental	115,196	117,320	117,381	119,449	120,472
Human Services	19,406,417	18,417,731	18,474,384	16,736,358	15,089,904
Subtotal Operating Grants, Contributions, and Interest	33,724,544	33,660,262	27,673,582	24,888,138	22,478,521
Capital Grants and Contributions:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	0	80,000	173,760	0	0
Public Works	3,058,903	5,301,134	9,330,806	1,552,709	4,723,085
Public Works - Intergovernmental	25,732	55,079	0	0	0
Health	185,879	348,343	3,109,836	42,423	23,563
Human Services	257,857	18,511	76,887	3,000	0
Subtotal Capital Grants and Contributions	3,528,371	5,803,067	12,691,289	1,598,132	4,746,648
<i>Total Governmental Activities</i>					
<i>Program Revenues</i>	<u>50,264,506</u>	<u>53,695,491</u>	<u>52,297,467</u>	<u>38,631,155</u>	<u>38,692,581</u>
Business-Type Activities:					
Charges for Services:					
Sewer	5,058,222	4,419,220	4,393,850	4,376,259	4,411,684
Water	4,961,518	4,397,689	4,467,544	4,178,633	4,199,056
Subtotal Charges for Services	10,019,740	8,816,909	8,861,394	8,554,892	8,610,740
Capital Grants and Contributions:					
Sewer	68,770	219,212	156,978	110,153	79,603
Water	1,232,106	1,094,863	824,433	4,477,949	1,515,039
Subtotal Capital Grants and Contributions	1,300,876	1,314,075	981,411	4,588,102	1,594,642
<i>Total Business-Type Activities</i>					
<i>Program Revenues</i>	<u>11,320,616</u>	<u>10,130,984</u>	<u>9,842,805</u>	<u>13,142,994</u>	<u>10,205,382</u>
<i>Total Primary Government</i>					
<i>Program Revenues</i>	<u>61,585,122</u>	<u>63,826,475</u>	<u>62,140,272</u>	<u>51,774,149</u>	<u>48,897,963</u>

(1) GASB 84 implemented for 2019.

(2) GASB 83 implemented for 2020.

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

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

2016	2015	2014	2013	2012
\$4,203,307	\$4,303,887	\$4,139,284	\$4,125,933	\$4,189,463
1,039,671	1,100,165	1,072,759	1,128,298	1,540,628
2,269,125	2,308,359	1,728,475	2,207,981	1,674,033
175,538	174,649	137,049	219,700	363,971
500,144	492,467	481,018	478,052	470,935
427,589	491,613	378,746	517,329	443,454
<u>2,549,154</u>	<u>2,223,334</u>	<u>2,675,811</u>	<u>2,444,168</u>	<u>3,390,200</u>
<u>11,164,528</u>	<u>11,094,474</u>	<u>10,613,142</u>	<u>11,121,461</u>	<u>12,072,684</u>
106,703	17,570	9,940	10,235	105,929
619,229	590,707	645,944	389,577	285,658
1,258,057	1,421,859	1,067,287	1,260,395	1,226,767
0	0	0	0	0
5,979,170	5,617,627	5,758,041	5,443,736	5,725,908
159,357	174,159	87,249	225,214	132,602
71,498	213,170	223,421	198,510	247,488
<u>16,856,404</u>	<u>17,082,475</u>	<u>17,340,271</u>	<u>16,873,385</u>	<u>16,913,933</u>
<u>25,050,418</u>	<u>25,117,567</u>	<u>25,132,153</u>	<u>24,401,052</u>	<u>24,638,285</u>
0	0	0	0	11,195
18,000	0	0	0	0
22,000	17,000	4,100	0	0
5,013,898	2,413,379	2,560,448	2,244,457	2,775,213
0	0	0	0	0
0	0	5,400	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>30,545</u>
<u>5,053,898</u>	<u>2,430,379</u>	<u>2,569,948</u>	<u>2,244,457</u>	<u>2,816,953</u>
<u>41,268,844</u>	<u>38,642,420</u>	<u>38,315,243</u>	<u>37,766,970</u>	<u>39,527,922</u>
4,183,990	4,328,224	4,339,411	3,826,693	4,440,771
<u>4,177,356</u>	<u>4,181,018</u>	<u>4,141,441</u>	<u>3,856,728</u>	<u>3,947,121</u>
<u>8,361,346</u>	<u>8,509,242</u>	<u>8,480,852</u>	<u>7,683,421</u>	<u>8,387,892</u>
526,526	366,669	726,052	108,294	42,044
<u>152,327</u>	<u>112,625</u>	<u>643,578</u>	<u>211,923</u>	<u>774,992</u>
<u>678,853</u>	<u>479,294</u>	<u>1,369,630</u>	<u>320,217</u>	<u>817,036</u>
<u>9,040,199</u>	<u>8,988,536</u>	<u>9,850,482</u>	<u>8,003,638</u>	<u>9,204,928</u>
<u>50,309,043</u>	<u>47,630,956</u>	<u>48,165,725</u>	<u>45,770,608</u>	<u>48,732,850</u>

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

	2021	2020 (2)	2019 (1)	2018	2017
<u>Expenses</u>					
Governmental Activities:					
General Government:					
Legislative and Executive	\$6,897,875	\$11,147,099	\$12,021,106	\$11,094,697	\$11,392,209
Judicial	5,184,869	9,182,719	9,941,384	8,567,285	8,513,426
Public Safety	8,352,443	16,939,751	17,463,680	15,245,154	15,245,204
Public Safety - Intergovernmental	1,791,132	74,741	0	0	0
Public Works	9,270,467	11,125,379	7,354,925	8,640,037	8,828,133
Public Works - Intergovernmental	1,058,896	788,234	732,978	2,019,649	636,004
Health	3,389,887	3,972,415	1,533,333	1,215,909	1,422,273
Health - Intergovernmental	1,574,442	1,584,313	1,480,982	1,344,559	1,320,484
Human Services	20,015,291	32,757,992	36,281,128	33,234,472	31,786,315
Community and Economic Development	333,786	264,390	247,490	0	0
Interest and Fiscal Charges	94,576	100,968	247,299	211,237	235,152
<i>Total Governmental Activities Expenses</i>	<u>57,963,664</u>	<u>87,938,001</u>	<u>87,304,305</u>	<u>81,572,999</u>	<u>79,379,200</u>
Business-Type Activities:					
Sewer	4,646,146	4,423,620	5,008,254	5,053,665	4,490,948
Water	3,655,261	4,340,473	3,876,801	4,010,720	3,659,229
<i>Total Business-Type Activities Expenses</i>	<u>8,301,407</u>	<u>8,764,093</u>	<u>8,885,055</u>	<u>9,064,385</u>	<u>8,150,177</u>
<i>Total Primary Government Program Expenses</i>	<u>66,265,071</u>	<u>96,702,094</u>	<u>96,189,360</u>	<u>90,637,384</u>	<u>87,529,377</u>
Net (Expense) Revenue					
Governmental Activities	(7,699,158)	(34,242,510)	(35,006,838)	(42,941,844)	(40,686,619)
Business-Type Activities	3,019,209	1,366,891	957,750	4,078,609	2,055,205
<i>Total Primary Government Net Expense</i>	<u>(4,679,949)</u>	<u>(32,875,619)</u>	<u>(34,049,088)</u>	<u>(38,863,235)</u>	<u>(38,631,414)</u>

(1) GASB 84 implemented for 2019.

(2) GASB 83 implemented for 2020.

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

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

2016	2015	2014	2013	2012
\$13,061,992	\$8,650,321	\$9,121,598	\$9,528,192	\$9,880,631
7,412,551	7,046,782	7,011,756	6,784,134	6,503,597
13,427,725	12,384,072	12,024,820	11,652,808	11,557,031
0	0	0	0	0
7,381,074	8,509,582	8,030,892	7,570,726	8,176,610
1,403,112	564,220	541,924	391,595	442,920
1,365,266	1,445,554	1,349,586	1,288,009	1,416,721
1,332,212	1,305,094	1,252,020	1,275,657	1,350,575
29,447,772	28,995,665	28,144,364	27,078,645	29,716,789
0	0	0	0	0
253,425	311,173	348,330	383,780	658,069
<u>75,085,129</u>	<u>69,212,463</u>	<u>67,825,290</u>	<u>65,953,546</u>	<u>69,702,943</u>
4,213,235	4,447,101	4,489,405	4,304,749	4,360,094
<u>3,785,011</u>	<u>3,454,324</u>	<u>4,096,589</u>	<u>4,058,230</u>	<u>4,023,353</u>
<u>7,998,246</u>	<u>7,901,425</u>	<u>8,585,994</u>	<u>8,362,979</u>	<u>8,383,447</u>
<u>83,083,375</u>	<u>77,113,888</u>	<u>76,411,284</u>	<u>74,316,525</u>	<u>78,086,390</u>
(33,816,285)	(30,570,043)	(29,510,047)	(28,186,576)	(30,175,021)
<u>1,041,953</u>	<u>1,087,111</u>	<u>1,264,488</u>	<u>(359,341)</u>	<u>821,481</u>
<u>(32,774,332)</u>	<u>(29,482,932)</u>	<u>(28,245,559)</u>	<u>(28,545,917)</u>	<u>(29,353,540)</u>

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

	2021	2020 (2)	2019 (1)	2018	2017
<u>General Revenues and Other Changes in Net Position</u>					
Governmental Activities:					
Property Taxes Levied for General Purposes	\$4,313,961	\$4,264,996	\$4,020,641	\$3,450,251	\$4,243,343
Property Taxes Levied for Public Safety	609,461	604,649	552,783	487,260	495,828
Property Taxes Levied for Health	2,130,100	2,114,846	1,962,302	1,770,350	1,799,984
Property Taxes Levied for Human Services	6,741,835	6,692,113	6,202,870	5,588,859	5,678,266
Sales Taxes, Levied for General Purposes	23,864,692	20,704,443	19,403,940	20,147,981	19,873,703
Lodging Taxes (1)	362,560	213,037	236,470	0	0
Grants and Entitlements not Restricted to Specific Programs	3,176,004	2,629,899	3,070,530	3,503,258	3,946,037
Gifts and Donations not Restricted to Specific Programs	0	0	0	0	0
Interest	654,628	1,184,990	2,456,800	1,483,776	945,061
Payments in Lieu of Taxes	223,453	335,539	345,100	319,932	335,225
Miscellaneous	99,127	3,002,642	590,584	578,977	418,704
<i>Total Governmental Activities</i>	<u>42,175,821</u>	<u>41,747,154</u>	<u>38,842,020</u>	<u>37,330,644</u>	<u>37,736,151</u>
Business-Type Activities:					
Interest	0	2,433	7,707	0	0
Miscellaneous	99,796	133,071	79,585	67,415	60,616
<i>Total Business-Type Activities</i>	<u>99,796</u>	<u>135,504</u>	<u>87,292</u>	<u>67,415</u>	<u>60,616</u>
<i>Total Primary Government General Revenues</i>	<u>42,275,617</u>	<u>41,882,658</u>	<u>38,929,312</u>	<u>37,398,059</u>	<u>37,796,767</u>
Increase (Decrease) Before Transfers and Special Item					
Governmental Activities	42,175,821	7,504,644	3,835,182	(5,611,200)	(2,950,468)
Business-Type Activities	99,796	1,502,395	1,045,042	4,146,024	2,115,821
<i>Total Primary Government Increase (Decrease) Before Transfers and Special Item</i>	<u>42,275,617</u>	<u>9,007,039</u>	<u>4,880,224</u>	<u>(1,465,176)</u>	<u>(834,647)</u>
Transfers In (Out)					
Governmental Activities	0	(694,033)	(824,421)	(111,349)	(12,786)
Business-Type Activities	0	694,033	824,421	111,349	12,786
Special Item					
Business-Type Activities	0	2,208,961	0	0	0
Increase (Decrease) After Transfers and Special Item					
Governmental Activities	42,175,821	6,810,611	3,010,761	(5,722,549)	(2,963,254)
Business-Type Activities	99,796	4,405,389	1,869,463	4,257,373	2,128,607
<i>Total Primary Government Increase (Decrease) After Transfers and Special Item</i>	<u>\$42,275,617</u>	<u>\$11,216,000</u>	<u>\$4,880,224</u>	<u>(\$1,465,176)</u>	<u>(\$834,647)</u>

(1) GASB 84 implemented for 2019.

(2) GASB 83 implemented for 2020.

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

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

2016	2015	2014	2013	2012
\$3,558,804	\$3,067,537	\$3,019,180	\$2,981,461	\$3,262,939
462,354	476,075	425,152	408,856	449,364
1,783,292	1,650,059	1,590,064	1,536,171	1,651,283
6,945,381	7,217,956	8,818,470	8,940,548	12,378,806
19,931,454	19,346,296	18,241,337	17,293,349	16,091,980
0	0	0	0	0
2,639,490	2,642,609	2,511,528	2,452,774	2,016,892
0	0	0	0	1,900,770
523,870	652,918	622,598	278,722	499,606
317,436	445,375	255,667	328,211	319,733
555,992	247,410	585,075	695,375	583,350
<u>36,718,073</u>	<u>35,746,235</u>	<u>36,069,071</u>	<u>34,915,467</u>	<u>39,154,723</u>
0	0	0	0	0
61,140	75,403	64,495	111,040	135,750
<u>61,140</u>	<u>75,403</u>	<u>64,495</u>	<u>111,040</u>	<u>135,750</u>
<u>36,779,213</u>	<u>35,821,638</u>	<u>36,133,566</u>	<u>35,026,507</u>	<u>39,290,473</u>
2,901,788	5,176,192	6,559,024	6,728,891	8,979,702
1,103,093	1,162,514	1,328,983	(248,301)	957,231
<u>4,004,881</u>	<u>6,338,706</u>	<u>7,888,007</u>	<u>6,480,590</u>	<u>9,936,933</u>
16,674	33,868	18,358	28,665	(673,705)
(16,674)	(33,868)	(18,358)	(28,665)	673,705
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2,918,462	5,210,060	6,577,382	6,757,556	8,305,997
1,086,419	1,128,646	1,310,625	(276,966)	1,630,936
<u>\$4,004,881</u>	<u>\$6,338,706</u>	<u>\$7,888,007</u>	<u>\$6,480,590</u>	<u>\$9,936,933</u>

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<u>Program Revenues</u>					
Governmental Activities:					
General Government:					
Legislative and Executive	\$4,594,003	\$5,383,471	\$5,049,790	\$4,358,141	\$4,222,146
Judicial	2,478,234	2,321,681	1,946,855	1,650,651	1,672,570
Public Safety	5,633,898	7,844,396	4,201,405	3,739,946	3,705,492
Public Safety - Intergovernmental	0	74,741	0	0	0
Public Works	11,990,860	13,575,870	16,125,613	7,889,548	10,040,594
Public Works - Intergovernmental	25,732	55,079	0	503,648	503,287
Health	3,157,412	3,594,910	3,835,346	747,114	604,125
Health - Intergovernmental	115,196	117,320	117,381	119,449	120,472
Human Services	<u>22,269,171</u>	<u>20,728,023</u>	<u>21,021,077</u>	<u>19,622,658</u>	<u>17,823,895</u>
Total Governmental Activities	<u>50,264,506</u>	<u>53,695,491</u>	<u>52,297,467</u>	<u>38,631,155</u>	<u>38,692,581</u>
Business-Type Activities:					
Sewer	5,126,992	4,638,432	4,550,828	4,486,412	4,491,287
Water	<u>6,193,624</u>	<u>5,492,552</u>	<u>5,291,977</u>	<u>8,656,582</u>	<u>5,714,095</u>
Total Business-Type Activities	<u>11,320,616</u>	<u>10,130,984</u>	<u>9,842,805</u>	<u>13,142,994</u>	<u>10,205,382</u>
<i>Total Primary Government</i>	<u>\$61,585,122</u>	<u>\$63,826,475</u>	<u>\$62,140,272</u>	<u>\$51,774,149</u>	<u>\$48,897,963</u>

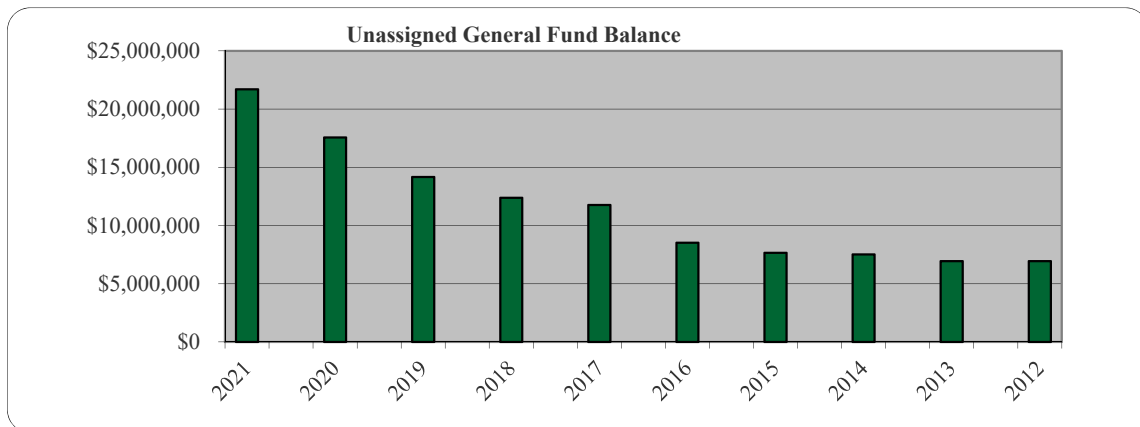
<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$4,310,010	\$4,321,457	\$4,149,224	\$4,136,168	\$4,306,587
1,676,900	1,707,872	1,718,703	1,517,875	1,826,286
3,549,182	3,730,218	2,799,862	3,468,376	2,900,800
0	0	0	0	0
11,168,606	8,205,655	8,455,538	7,907,893	8,865,092
500,144	492,467	481,018	478,052	470,935
586,946	665,772	471,395	742,543	576,056
71,498	213,170	223,421	198,510	247,488
<u>19,405,558</u>	<u>19,305,809</u>	<u>20,016,082</u>	<u>19,317,553</u>	<u>20,334,678</u>
<u>41,268,844</u>	<u>38,642,420</u>	<u>38,315,243</u>	<u>37,766,970</u>	<u>39,527,922</u>
4,710,516	4,694,893	5,065,463	3,934,987	4,482,815
<u>4,329,683</u>	<u>4,293,643</u>	<u>4,785,019</u>	<u>4,068,651</u>	<u>4,722,113</u>
<u>9,040,199</u>	<u>8,988,536</u>	<u>9,850,482</u>	<u>8,003,638</u>	<u>9,204,928</u>
<u>\$50,309,043</u>	<u>\$47,630,956</u>	<u>\$48,165,725</u>	<u>\$45,770,608</u>	<u>\$48,732,850</u>

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018 (1)</u>	<u>2017</u>
<u>General Fund</u>					
Nonspendable	\$703,578	\$618,543	\$665,751	\$654,075	\$600,395
Committed	64,790	173,415	8,425	9,450	197,590
Assigned	9,239,964	10,315,199	7,828,867	9,220,489	7,712,591
Unassigned	<u>21,702,502</u>	<u>17,555,948</u>	<u>14,171,390</u>	<u>12,378,819</u>	<u>11,761,596</u>
<i>Total General Fund</i>	<u>31,710,834</u>	<u>28,663,105</u>	<u>22,674,433</u>	<u>22,262,833</u>	<u>20,272,172</u>
All Other Governmental Funds					
Nonspendable	872,217	758,579	827,527	886,848	984,228
Restricted	31,250,460	30,580,460	32,325,786	35,427,985	39,379,496
Committed	0	0	0	0	0
Unassigned (Deficit)	<u>(110,307)</u>	<u>(300,843)</u>	<u>(1,134,098)</u>	<u>(164,588)</u>	<u>(505,854)</u>
<i>Total All Other Governmental Funds</i>	<u>32,012,370</u>	<u>31,038,196</u>	<u>32,019,215</u>	<u>36,150,245</u>	<u>39,857,870</u>
Total Governmental Funds	<u>\$63,723,204</u>	<u>\$59,701,301</u>	<u>\$54,693,648</u>	<u>\$58,413,078</u>	<u>\$60,130,042</u>

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

Source: County financial records.



<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$598,590	\$386,361	\$379,747	\$393,834	\$552,401
400	0	0	0	15,202
7,363,659	7,278,150	6,110,507	5,268,971	3,832,353
<u>8,512,284</u>	<u>7,656,330</u>	<u>7,519,137</u>	<u>6,934,378</u>	<u>6,932,267</u>
<u>16,474,933</u>	<u>15,320,841</u>	<u>14,009,391</u>	<u>12,597,183</u>	<u>11,332,223</u>
833,482	891,527	826,144	610,591	784,930
42,950,857	43,253,269	43,386,805	40,907,986	37,876,252
38,970	995,553	0	0	0
<u>(595,015)</u>	<u>(352,202)</u>	<u>(103,982)</u>	<u>(202,419)</u>	<u>(60,044)</u>
<u>43,228,294</u>	<u>44,788,147</u>	<u>44,108,967</u>	<u>41,316,158</u>	<u>38,601,138</u>
<u>\$59,703,227</u>	<u>\$60,108,988</u>	<u>\$58,118,358</u>	<u>\$53,913,341</u>	<u>\$49,933,361</u>

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

	2021	2020	2019	2018	2017
Revenues					
Property Taxes	\$13,927,538	\$13,803,921	\$12,843,807	\$11,299,437	\$12,234,053
Special Assessments	20,812	21,733	17,830	17,980	15,395
Lodging Taxes (2)	354,271	212,337	238,572	0	0
Permissive Sales Taxes	23,484,018	20,432,899	19,394,895	20,276,992	19,779,027
Permissive Motor Vehicle License Tax	164,774	142,421	479,476	503,648	503,287
Charges for Services	11,145,330	9,963,472	9,395,387	9,620,111	8,902,220
Licenses and Permits	915,575	788,404	723,546	845,402	773,977
Fines and Forfeitures	1,108,379	2,977,294	727,492	720,896	692,283
Intergovernmental	38,293,173	37,928,766	37,571,320	30,096,877	30,088,927
Interest	670,396	1,256,499	2,511,191	1,525,382	960,961
Payments in Lieu of Taxes	223,453	335,539	345,100	464,730	190,427
Rent	310,936	437,361	494,861	482,905	481,467
Contributions and Donations	603,490	268,580	143,517	70,076	54,829
Other	1,038,966	3,014,394	603,811	588,758	517,566
<i>Total Revenues</i>	<u>92,261,111</u>	<u>91,583,620</u>	<u>85,490,805</u>	<u>76,513,194</u>	<u>75,194,419</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	11,049,678	10,132,560	10,247,006	10,075,928	9,832,646
Judicial	9,172,668	9,057,601	8,482,798	7,952,274	7,434,747
Public Safety	16,663,327	15,294,089	14,211,994	13,877,947	12,961,100
Public Works	8,598,969	7,812,777	7,089,374	6,860,534	6,154,384
Health	3,777,591	3,855,714	1,378,674	1,311,458	1,269,814
Human Services	30,878,605	31,100,704	31,939,571	31,535,864	28,793,431
Community and Economic Development	333,786	264,390	247,490	0	0
Capital Outlay	2,874,778	6,881,352	10,751,306	2,464,569	5,724,996
Intergovernmental	4,424,470	2,447,288	2,213,960	3,364,208	1,956,488
Debt Service:					
Principal Retirement	938,460	853,717	1,628,624	1,369,182	1,902,158
Current Refunding Principal	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	624,000	0	0
Refunded Bond Anticipation Note Redeemed (1)	0	0	0	0	0
Interest and Fiscal Charges	92,124	103,563	174,626	209,257	233,832
Bond Issuance Costs	0	0	10,127	0	0
<i>Total Expenditures</i>	<u>88,804,456</u>	<u>87,803,755</u>	<u>88,999,550</u>	<u>79,021,221</u>	<u>76,263,596</u>
<i>Excess of Revenues Over(Under) Expenditures</i>	<u>3,456,655</u>	<u>3,779,865</u>	<u>(3,508,745)</u>	<u>(2,508,027)</u>	<u>(1,069,177)</u>
Other Financing Sources (Uses)					
Refunding Bonds Issued	0	0	701,900	0	0
General Obligation Bonds Issued	0	0	0	0	0
State Infrastructure Bank Loan Issued	123,787	685,434	0	0	0
OWDA Loans Issued	146,036	178,555	264,688	17,501	239,256
OPWC Loans Issued	100,000	91,277	114,106	286,576	0
Premium on General Obligation Bonds Issued	0	0	0	0	0
Proceeds from the Sale of Capital Assets	15,275	792,200	49,627	9,645	28,600
Inception of Capital Lease	180,150	174,355	178,415	176,130	1,240,922
Transfers In	3,633,922	3,604,059	7,629,889	3,142,322	4,048,857
Payment to Refunded Bond Escrow Agent	0	0	(695,000)	0	0
Transfers Out	(3,633,922)	(4,298,092)	(8,454,310)	(3,253,671)	(4,061,643)
<i>Total Other Financing Sources (Uses)</i>	<u>565,248</u>	<u>1,227,788</u>	<u>(210,685)</u>	<u>378,503</u>	<u>1,495,992</u>
Special Item - Abandoned Operations	0	0	0	0	0
<i>Net Change in Fund Balances</i>	<u>\$4,021,903</u>	<u>\$5,007,653</u>	<u>(\$3,719,430)</u>	<u>(\$2,129,524)</u>	<u>\$426,815</u>
<i>Debt Service as a Percentage of Noncapital Expenditures</i>	1.2%	1.2%	3.2%	2.1%	3.0%

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

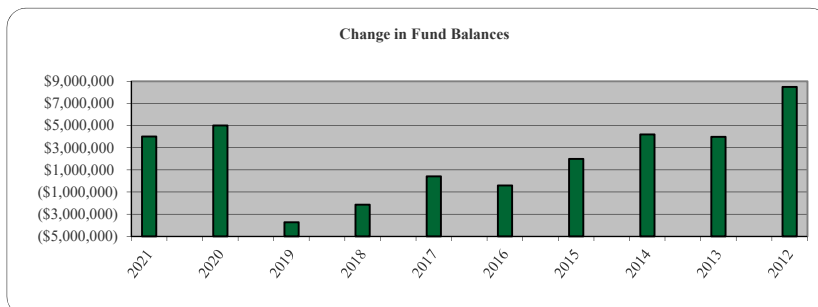
(2) GASB 84 implemented for 2019.

2016	2015	2014	2013	2012
\$12,637,866	\$12,790,156	\$14,198,362	\$14,401,860	\$18,549,342
26,860	30,180	32,523	26,752	17,546
0	0	0	0	0
19,937,824	19,294,006	17,946,552	17,153,129	16,245,827
500,144	492,467	481,018	478,052	470,935
8,791,575	8,353,501	8,095,112	8,583,868	9,654,812
809,426	780,051	771,056	759,575	763,396
736,404	828,409	774,286	793,879	785,895
27,540,367	29,188,791	29,063,681	28,137,433	30,069,779
540,286	647,238	611,617	310,168	525,139
330,146	344,537	369,963	311,556	375,152
421,613	550,374	570,136	605,221	538,541
62,080	56,430	72,569	46,334	1,942,434
561,846	242,439	570,477	696,542	574,288
<u>72,896,437</u>	<u>73,598,579</u>	<u>73,557,352</u>	<u>72,304,369</u>	<u>80,513,086</u>

9,072,729	9,166,367	8,621,625	8,511,111	8,975,753
7,015,882	7,125,936	7,112,255	6,812,440	6,427,692
12,467,378	12,276,548	11,915,827	11,530,668	11,189,319
6,945,951	6,651,042	6,452,792	6,471,949	6,278,152
1,259,762	1,413,489	1,315,063	1,242,428	1,355,235
28,518,702	29,215,237	28,062,914	27,287,688	29,141,373
0	0	0	0	0
4,481,199	2,498,206	2,725,271	3,025,010	3,591,059
2,735,324	1,869,314	1,793,944	1,667,252	1,793,495

1,545,174	1,683,483	1,668,771	1,526,009	1,376,033
0	0	0	47,000	0
0	0	0	0	0
0	0	0	0	400,000
254,573	306,376	343,248	377,390	465,875
12,320	0	0	711	45,758
<u>74,308,994</u>	<u>72,205,998</u>	<u>70,011,710</u>	<u>68,499,656</u>	<u>71,039,744</u>
<u>(1,412,557)</u>	<u>1,392,581</u>	<u>3,545,642</u>	<u>3,804,713</u>	<u>9,473,342</u>

560,000	0	0	46,600	1,785,000
0	0	0	200,000	0
0	0	0	0	0
0	71,018	109,967	0	60,000
0	125,144	338,939	0	0
55,425	0	0	1,173	77,727
471,025	72,750	13,465	47,825	15,816
136,072	295,269	178,646	151,004	157,029
5,483,520	4,498,915	3,391,078	3,532,555	8,929,575
(603,105)	0	0	0	(1,977,837)
(5,096,141)	(4,465,047)	(3,372,720)	(3,803,890)	(9,603,280)
<u>1,006,796</u>	<u>598,049</u>	<u>659,375</u>	<u>175,267</u>	<u>(555,970)</u>
0	0	0	0	(425,366)
<u>(\$405,761)</u>	<u>\$1,990,630</u>	<u>\$4,205,017</u>	<u>\$3,979,980</u>	<u>\$8,492,006</u>
2.6%	2.9%	3.0%	3.0%	3.3%



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

	2021	2020	2019	2018	2017
Effective Rate as of December 31	1.50%	1.50%	1.50%	1.50%	1.50%
Effective Date of Current Tax Rate	April 1, 1993	April 1, 1993	April 1, 1993	April 1, 1993	April 1, 1993
<u>Collections by Industry:</u>					
Agriculture, Forestry, and Fishing	\$9,347	\$6,945	\$5,139	\$4,464	\$4,521
Mining (2)	91,163	0	25,813	72,339	4,845
Utilities (excluding telecommunications)	133,783	94,436	107,756	121,829	129,550
Construction	98,588	162,171	89,865	113,487	154,669
Manufacturing	726,501	707,867	690,315	586,359	469,650
Wholesale Trade	488,154	408,448	428,958	397,456	386,349
Retail Trade:					
Motor Vehicle and Parts Dealers (1)	4,761,674	3,871,492	3,591,392	3,327,344	3,109,269
Furniture and Home Furnishings Store	599,365	478,305	457,185	437,292	428,484
Electronic and Appliance Stores	238,266	89,488	171,041	177,668	223,934
Building Material and Garden Equipment and Supplies	2,647,274	2,218,180	1,923,477	1,870,249	1,804,249
Food and Beverage Stores	728,501	656,901	623,767	621,760	597,195
Health and Personal Care Stores	232,878	175,548	205,230	230,368	238,812
Gasoline Stations	532,665	319,401	426,359	413,404	398,951
Clothing and Clothing Accessories Stores	754,818	597,151	641,906	614,800	510,020
Sporting Goods, Hobby, Book, and Music Stores	414,694	245,894	199,749	190,228	199,654
General Merchandise Stores	3,071,786	2,840,192	2,670,525	2,611,356	2,540,210
Miscellaneous Store Retailers	1,069,478	1,429,292	1,537,326	3,223,207	2,895,346
Nonstore Retailers	1,950,632	1,483,919	702,132	464,271	398,232
Transportation and Warehousing	52,148	32,178	42,009	28,739	29,037
Information (including telecommunications)	1,021,535	1,110,755	940,430	951,891	1,039,705
Finance and Insurance	58,170	30,386	33,169	25,972	1,050,244
Real Estate and Rental and Leasing of Property	904,116	916,706	750,886	653,326	427,687
Professional, Scientific and Technical Services	302,961	293,078	272,152	206,870	218,005
Management of Companies (Holding Companies)	0	0	0	0	4,037
Administrative and Support Services					
and Waste Management and Remediation Services	381,690	335,117	341,784	348,471	353,876
Education, Health Care, and Social Assistance	37,025	29,416	40,897	42,870	43,836
Arts, Entertainment, and Recreation	145,342	107,847	103,542	95,080	119,141
Accommodation and Food Services	1,383,022	1,126,626	1,480,391	1,410,844	1,409,579
Other Services	622,954	484,517	659,744	685,693	598,847
Unclassified (2)	243,077	285,507	183,771	77,969	61,682
Total Collections	<u>\$23,701,607</u>	<u>\$20,537,763</u>	<u>\$19,346,710</u>	<u>\$20,005,606</u>	<u>\$19,849,616</u>

- (1) Sales tax on sales of motor vehicle and watercraft, which is paid via the county clerk of courts, is included in this figure. Thus, tax collected from dealer sales as well as "casual" (consumer-to-consumer) sales tax included.
- (2) Industry data is not provided when there are either no businesses within the particular industry or the number of businesses within the industry fall below the reporting threshold. The collections are instead folded into the "Unclassified" category.

Source: Ohio Department of Taxation

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
1.50%	1.50%	1.50%	1.50%	1.50%
April 1, 1993	April 1, 1993	April 1, 1993	April 1, 1993	April 1, 1993
\$4,938	\$6,462	\$5,486	\$8,013	\$7,011
21,291	70,604	43,914	38,880	18,911
157,063	133,715	154,042	169,608	103,892
123,880	81,491	68,191	85,060	63,611
485,333	525,907	503,452	374,253	506,774
368,599	358,209	414,426	488,558	323,340
2,992,750	3,041,952	3,334,616	2,808,676	2,692,672
392,230	386,238	303,646	291,451	335,001
236,826	212,799	214,548	230,020	237,264
1,726,140	1,333,095	1,156,154	1,595,611	1,438,243
607,625	431,071	566,343	694,777	696,660
234,982	224,808	228,472	271,163	274,032
376,874	352,915	411,267	361,199	355,358
523,162	369,488	490,290	599,375	638,919
205,890	144,793	190,601	256,766	242,960
2,331,559	2,071,738	2,146,156	2,468,050	2,328,110
2,659,094	3,100,428	2,051,456	1,042,969	1,179,683
362,879	329,953	288,098	403,224	225,685
40,187	50,729	31,532	18,056	17,031
1,049,414	1,036,269	1,056,906	949,468	841,049
1,662,403	1,755,449	1,508,414	1,170,575	996,616
460,015	421,386	401,003	409,770	326,722
394,026	281,180	154,787	166,318	159,197
0	0	25,716	7,715	8,464
433,146	484,003	410,342	433,653	295,857
31,052	30,249	16,861	16,898	14,072
128,628	113,655	186,427	77,622	21,631
1,416,406	1,408,532	1,267,623	1,251,352	1,277,058
452,021	444,149	363,610	338,967	338,927
60,826	93,897	60,217	66,129	60,640
<u>\$19,939,239</u>	<u>\$19,295,164</u>	<u>\$18,054,596</u>	<u>\$17,094,176</u>	<u>\$16,025,390</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
2021	\$1,324,019,290	\$386,337,260	\$4,886,733,000	\$478,794,930	\$1,367,985,514
2020	1,316,384,870	385,797,260	4,863,377,514	465,876,260	1,331,075,029
2019	1,309,393,110	376,638,740	4,817,233,857	383,374,380	1,095,355,371
2018	1,144,078,840	359,432,560	4,295,746,857	277,531,720	792,947,771
2017	1,134,790,360	360,459,590	4,272,142,714	265,371,820	758,205,200
2016	1,126,508,110	352,537,920	4,225,845,800	234,941,980	671,262,800
2015	1,084,859,060	348,039,940	4,093,997,143	216,179,180	617,654,800
2014	1,082,095,530	340,335,620	4,064,089,000	200,137,930	571,822,657
2013	1,083,008,710	347,355,530	4,086,754,971	195,997,680	559,993,371
2012	1,143,460,040	344,820,650	4,252,230,543	179,263,290	512,180,829

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

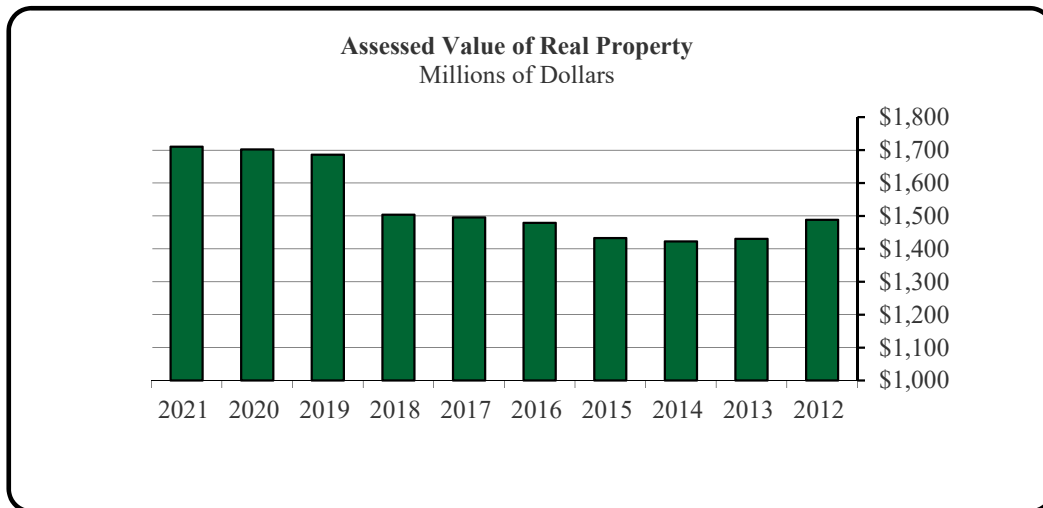
The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property.

The tangible personal property values associated with each year were the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by a 10 percent and a 2 1/2 percent rollback, and homestead exemptions before being billed.

Values are shown net of exempt property.

Source: Muskingum County Auditor

Tangible Personal Property General Business		Total			Weighted Average Tax Rate
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	
\$0	\$0	\$2,189,151,480	\$6,254,718,514	35%	6.832552
0	0	2,168,058,390	6,194,452,542	35%	6.821214
0	0	2,069,406,230	5,912,589,229	35%	6.738459
0	0	1,781,043,120	5,088,694,629	35%	7.065387
0	0	1,760,621,770	5,030,347,914	35%	7.061969
0	0	1,713,988,010	4,897,108,600	35%	8.010427
0	0	1,649,078,180	4,711,651,942	35%	8.591971
0	0	1,622,569,080	4,635,911,658	35%	10.051493
0	0	1,626,361,920	4,646,748,342	35%	10.001859
0	0	1,667,543,980	4,764,411,371	35%	12.119590



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

	2021	2020	2019	2018	2017
<u>Unvoted Millage</u>					
Operating	\$2.150000	\$2.150000	\$2.150000	\$2.150000	\$2.150000
<u>Voted Millage by levy</u>					
1994 Developmental Disabilities					
Residential/Agricultural Real	0.834222	0.833162	0.832072	0.942806	0.944072
Commercial/Industrial/Public Utility/Mineral Real	1.405050	1.403910	1.388452	1.445394	1.445340
General Business/Public Utility Personal	2.000000	2.000000	2.000000	2.000000	2.000000
1994 Sheriff Operations					
Residential/Agricultural Real	0.208555	0.208290	0.208018	0.235701	0.236018
Commercial/Industrial/Public Utility/Mineral Real	0.351262	0.350977	0.347113	0.361348	0.361335
General Business/Public Utility Personal	0.500000	0.500000	0.500000	0.500000	0.500000
2006 Children Services					
Residential/Agricultural Real	1.575450	1.573448	1.571392	1.780518	1.782910
Commercial/Industrial/Public Utility/Mineral Real	1.906002	1.904454	1.883486	1.960730	1.960658
General Business/Public Utility Personal	2.000000	2.000000	2.000000	2.000000	2.000000
1998 Mental Health					
Residential/Agricultural Real	0.579484	0.578747	0.577990	0.654911	0.655791
Commercial/Industrial/Public Utility/Mineral Real	0.789354	0.788713	0.780029	0.812019	0.811989
General Business/Public Utility Personal	1.000000	1.000000	1.000000	1.000000	1.000000
2002 Senior Services					
Residential/Agricultural Real	0.372068	0.371595	0.371109	0.420498	0.421063
Commercial/Industrial/Public Utility/Mineral Real	0.454963	0.454594	0.449589	0.468027	0.468010
General Business/Public Utility Personal	0.500000	0.500000	0.500000	0.500000	0.500000
2005 T.B. Clinic					
Residential/Agricultural Real	0.315090	0.314689	0.314278	0.356103	0.356582
Commercial/Industrial/Public Utility/Mineral Real	0.381200	0.380890	0.376697	0.392146	0.392131
General Business/Public Utility Personal	0.400000	0.400000	0.400000	0.400000	0.400000
2005 County Home					
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial/Public Utility/Mineral Real	0.000000	0.000000	0.000000	0.000000	0.000000
General Business/Public Utility Personal	0.000000	0.000000	0.000000	0.000000	0.000000
2007 Developmental Disabilities					
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000	0.000000
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
<u>Total Voted Millage By Type of Property</u>					
Residential/Agricultural Real	3.884869	3.879931	3.874859	4.390537	4.396436
Commercial/Industrial/Public Utility/Mineral Real	5.287831	5.283538	5.225366	5.439664	5.439463
General Business/Public Utility Personal	6.400000	6.400000	6.400000	6.400000	6.400000
<u>Total Millage By Type of Property</u>					
Residential/Agricultural Real	6.034869	6.029931	6.024859	6.540537	6.546436
Commercial/Industrial/Public Utility/Mineral Real	7.437831	7.433538	7.375366	7.589664	7.589463
General Business/Public Utility Personal	8.550000	8.550000	8.550000	8.550000	8.550000
Total Weighted Average Tax Rate	6.832552	6.821214	6.738459	7.065387	7.061969

(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

2016	2015	2014	2013	2012
\$2.150000	\$2.150000	\$2.150000	\$2.150000	\$2.150000
0.944864	0.972878	0.972242	0.969770	0.911862
1.436220	1.420658	1.406650	1.375142	1.447598
2.000000	2.000000	2.000000	2.000000	2.000000
0.236216	0.243219	0.243060	0.242442	0.227965
0.359055	0.355164	0.351662	0.343785	0.361899
0.500000	0.500000	0.500000	0.500000	0.500000
1.784408	1.837314	1.836114	1.831446	1.722084
1.948286	1.927174	1.908174	1.865432	1.963722
2.000000	2.000000	2.000000	2.000000	2.000000
0.656342	0.675802	0.675360	0.673643	0.633417
0.806865	0.798122	0.790253	0.772552	0.813257
1.000000	1.000000	1.000000	1.000000	1.000000
0.421416	0.433911	0.433627	0.432525	0.406697
0.465056	0.460017	0.455481	0.445279	0.468740
0.500000	0.500000	0.500000	0.500000	0.500000
0.356881	0.367462	0.367222	0.366289	0.344416
0.389657	0.385434	0.381634	0.373086	0.392744
0.400000	0.400000	0.400000	0.400000	0.400000
0.000000	0.000000	0.000000	0.000000	2.152605
0.000000	0.000000	0.000000	0.000000	2.454652
0.000000	0.000000	0.000000	0.000000	2.500000
0.971204	1.500000	3.000000	3.000000	2.986548
0.992140	1.472083	2.915139	2.849841	3.000000
1.000000	1.500000	3.000000	3.000000	3.000000
5.371331	6.030586	7.527625	7.516115	9.385594
6.397279	6.818652	8.208993	8.025117	10.902612
7.400000	7.900000	9.400000	9.400000	11.900000
7.521331	8.180586	9.677625	9.666115	11.535594
8.547279	8.968652	10.358993	10.175117	13.052612
9.550000	10.050000	11.550000	11.550000	14.050000
8.010427	8.591971	10.051493	10.001859	12.119590

(continued)

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

	2021	2020	2019	2018	2017
<u>Overlapping Rates by Taxing District</u>					
<u>Special Districts</u>					
Muskingum County General Health District					
Residential/Agricultural Real	1.172873	1.171382	1.169851	1.325539	1.327320
Commercial/Industrial/Public Utility/Mineral Real	1.395231	1.394098	1.378749	1.435292	1.435240
General Business/Public Utility Personal	1.500000	1.500000	1.500000	1.500000	1.500000
Muskingum County Library System					
Residential/Agricultural Real	1.107474	1.106384	0.855265	0.969087	0.970389
Commercial/Industrial/Public Utility/Mineral Real	1.220608	1.219820	0.959142	0.998477	0.998441
General Business/Public Utility Personal	1.250000	1.250000	1.000000	1.000000	1.000000
<u>School Districts</u>					
East Muskingum Local Schools					
Residential/Agricultural Real	24.901404	24.693149	24.967312	25.196366	25.240048
Commercial/Industrial/Public Utility/Mineral Real	28.501539	28.685009	28.776294	28.573879	28.630362
General Business/Public Utility Personal	37.510000	37.310000	37.610000	37.560000	37.610000
Franklin Local Schools					
Residential/Agricultural Real	21.990115	21.904703	22.163158	23.404027	22.908211
Commercial/Industrial/Public Utility/Mineral Real	22.500744	22.506613	22.778899	24.340038	25.088020
General Business/Public Utility Personal	34.400000	34.400000	34.700000	35.800000	36.300000
Maysville Local Schools					
Residential/Agricultural Real	21.771700	21.980988	22.067381	22.834961	23.248095
Commercial/Industrial/Public Utility/Mineral Real	21.938799	22.162229	22.108099	22.260789	22.667991
General Business/Public Utility Personal	39.350000	39.550000	39.650000	39.750000	40.150000
Tri-Valley Local Schools					
Residential/Agricultural Real	22.256087	22.257026	22.256459	22.755460	23.251448
Commercial/Industrial/Public Utility/Mineral Real	24.503691	24.487436	24.492667	25.210651	25.490309
General Business/Public Utility Personal	37.950000	37.950000	37.950000	37.950000	38.450000
West Muskingum Local Schools					
Residential/Agricultural Real	29.100016	29.217731	28.400016	28.651080	28.848610
Commercial/Industrial/Public Utility/Mineral Real	30.212967	30.334028	29.089835	29.167464	29.124505
General Business/Public Utility Personal	47.000000	47.100000	46.300000	46.100000	46.200000
Zanesville City Schools					
Residential/Agricultural Real	30.000004	29.984783	30.042823	30.955250	31.609519
Commercial/Industrial/Public Utility/Mineral Real	29.926671	29.776026	29.762754	30.044049	30.885454
General Business/Public Utility Personal	49.650000	49.650000	49.750000	49.150000	49.800000
<u>Out of County School Districts</u>					
Licking Valley Local Schools					
Residential/Agricultural Real	24.200009	24.647696	24.862273	25.000012	25.200003
Commercial/Industrial/Public Utility/Mineral Real	25.904357	26.159079	26.438588	26.524165	27.907315
General Business/Public Utility Personal	34.100000	34.500000	34.700000	34.900000	35.100000
Morgan Local Schools					
Residential/Agricultural Real	23.174927	23.154465	23.808009	23.903163	24.145720
Commercial/Industrial/Public Utility/Mineral Real	24.023221	24.022546	24.653371	29.016851	29.266599
General Business/Public Utility Personal	36.050000	36.050000	36.720000	36.750000	36.990000
Riverview Local Schools					
Residential/Agricultural Real	20.784300	20.792086	20.792915	20.818421	20.825252
Commercial/Industrial/Public Utility/Mineral Real	22.711029	22.757114	22.626669	22.037386	21.841881
General Business/Public Utility Personal	31.300000	31.300000	31.300000	31.300000	321.300000
Rolling Hills Local Schools					
Residential/Agricultural Real	24.100874	24.159983	23.700007	24.000007	24.036897
Commercial/Industrial/Public Utility/Mineral Real	24.277368	24.500000	24.092588	24.400000	24.000007
General Business/Public Utility Personal	24.500000	24.500000	24.100000	24.400000	24.400000

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

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

Source: Muskingum County Auditor

2016	2015	2014	2013	2012
1.328435	1.367822	1.367255	1.365050	1.311153
1.426183	1.410728	1.396819	1.365531	1.437481
1.500000	1.500000	1.500000	1.500000	1.500000
0.971204	1.000000	1.000000	1.000000	0.992324
0.992140	0.981389	0.971713	0.949947	1.000000
1.000000	1.000000	1.000000	1.000000	1.000000
25.314450	25.724875	25.635496	25.859847	25.953957
28.749000	29.214472	27.991258	27.162634	29.457905
37.680000	37.970000	37.870000	38.100000	38.160000
23.011445	23.400280	23.208818	23.514166	23.619727
25.161356	25.904798	25.634465	25.045649	24.706529
36.400000	36.500000	36.300000	36.700000	36.940000
23.060756	23.296647	23.175508	23.431919	22.639260
22.432789	22.433395	22.340918	22.633824	23.349156
39.750000	39.950000	39.850000	40.150000	40.150000
23.628490	25.135709	25.874029	26.053364	24.479753
25.151833	24.800258	25.617375	24.715677	26.928248
38.550000	39.050000	39.850000	40.050000	40.000000
29.452934	30.417091	31.739846	26.686918	25.491906
29.740846	30.115003	31.263839	25.900021	25.748813
46.800000	47.600000	48.800000	43.800000	43.390000
30.763616	31.455084	31.275759	33.455936	30.409437
29.921971	30.355066	30.125010	32.304417	30.976347
48.950000	49.350000	49.200000	51.450000	50.150000
25.400014	25.700010	25.828513	25.938519	25.950017
28.133082	28.378277	28.448616	28.466373	25.950022
35.300000	35.600000	35.620000	35.740000	35.850000
24.366985	24.630132	24.591935	24.828775	24.919904
29.494032	29.786432	29.566471	30.525450	28.978938
37.210000	37.430000	37.390000	37.630000	37.630000
20.825057	20.954506	20.963960	20.961403	21.003792
21.841991	22.406985	22.121057	21.424524	21.402619
31.300000	31.300000	31.300000	31.300000	31.300000
24.000007	24.400007	24.500007	24.650007	24.847845
24.000007	24.799677	24.900000	25.050000	25.200000
24.400000	24.800000	24.900000	25.050000	25.200000

(continued)

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

	2021	2020	2019	2018	2017
<u>Overlapping Rates by Taxing District</u>					
<u>Joint Vocational School Districts</u>					
Mid-East Career and Technology Centers					
Residential/Agricultural Real	2.289992	2.297945	3.180191	3.291517	3.308553
Commercial/Industrial/Public Utility/Mineral Real	2.431966	2.395713	3.387808	3.425215	3.437412
General Business/Public Utility Personal	3.550000	3.550000	4.600000	4.600000	4.600000
Coshocton County Career Center					
Residential/Agricultural Real	2.000002	2.853332	2.854373	2.894440	2.899699
Commercial/Industrial/Public Utility/Mineral Real	2.153497	3.166437	3.145347	3.045123	3.027399
General Business/Public Utility Personal	2.500000	3.500000	3.500000	3.500000	3.500000
Career and Technology Education Centers of Licking County					
Residential/Agricultural Real	2.500000	2.550000	2.550000	2.550000	2.570000
Commercial/Industrial/Public Utility/Mineral Real	2.500000	2.550000	2.550000	2.550000	2.570000
General Business/Public Utility Personal	2.500000	2.550000	2.550000	2.550000	2.570000
<u>Corporations</u>					
Adamsville					
Residential/Agricultural Real	2.650000	2.650000	2.650000	2.650000	2.650000
Commercial/Industrial/Public Utility/Mineral Real	2.650000	2.650000	2.650000	2.650000	2.650000
General Business/Public Utility Personal	2.650000	2.650000	2.650000	2.650000	2.650000
Dresden - Cass Township					
Residential/Agricultural Real	4.920008	7.322649	7.774533	9.600000	9.794813
Commercial/Industrial/Public Utility/Mineral Real	5.557636	7.919526	8.335584	9.600000	9.800000
General Business/Public Utility Personal	5.700000	8.100000	8.600000	9.600000	9.800000
Dresden - Jefferson Township					
Residential/Agricultural Real	5.870008	8.272649	8.724533	10.550000	10.744813
Commercial/Industrial/Public Utility/Mineral Real	6.507636	8.869526	9.285584	10.550000	10.750000
General Business/Public Utility Personal	6.650000	9.050000	9.550000	10.550000	10.750000
Frazzysburg					
Residential/Agricultural Real	10.785529	10.783869	10.777756	11.636805	7.666075
Commercial/Industrial/Public Utility/Mineral Real	11.209968	11.186046	11.122020	11.700000	7.700000
General Business/Public Utility Personal	11.700000	11.700000	11.700000	11.700000	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	3.032004	3.051092	3.058076	3.152740	3.400000
Commercial/Industrial/Public Utility/Mineral Real	3.400000	3.400000	3.400000	3.400000	3.400000
General Business/Public Utility Personal	3.400000	3.400000	3.400000	3.400000	3.400000
New Concord - Union Township					
Residential/Agricultural Real	6.300000	5.732342	5.732003	6.284284	6.276812
Commercial/Industrial/Public Utility/Mineral Real	6.108880	6.300000	6.300000	6.287750	6.262438
General Business/Public Utility Personal	6.300000	6.300000	6.300000	6.300000	6.300000
Norwich					
Residential/Agricultural Real	7.189500	7.190020	7.196650	7.777245	7.753270
Commercial/Industrial/Public Utility/Mineral Real	7.478805	7.478805	7.481720	7.620225	7.738855
General Business/Public Utility Personal	7.800000	7.800000	7.800000	7.800000	7.800000
New Concord-Highland Township					
Residential/Agricultural Real	5.050000	4.482342	4.482003	5.034284	5.026812
Commercial/Industrial/Public Utility/Mineral Real	4.858880	5.050000	5.050000	5.037750	5.012438
General Business/Public Utility Personal	5.050000	5.050000	5.050000	5.050000	5.500000

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Source: Muskingum County Auditor

2016	2015	2014	2013	2012
3.307766	3.391105	3.460095	3.343387	3.403210
3.455264	3.471690	3.434851	3.351785	3.463468
4.600000	4.600000	4.600000	4.600000	4.600000
2.897949	2.000000	2.000045	2.000002	2.007357
3.005127	2.114017	2.079017	2.023767	2.005680
3.500000	2.500000	2.500000	2.500000	2.500000
2.580000	2.540000	2.560000	2.480000	2.540000
2.580000	2.540000	2.560000	2.480000	2.540000
2.580000	2.540000	2.560000	2.480000	2.540000
2.650000	2.650000	2.650000	2.650000	2.650000
2.650000	2.650000	2.650000	2.650000	2.650000
2.650000	2.650000	2.650000	2.650000	2.650000
9.237574	9.245998	9.248020	9.250000	8.600000
9.234161	9.250000	9.250000	9.250000	8.600000
9.250000	9.250000	9.250000	9.250000	8.600000
10.187574	10.195998	10.198020	10.200000	9.550000
10.184131	10.200000	10.200000	10.200000	9.550000
10.200000	10.200000	10.200000	10.200000	9.550000
7.675590	7.698160	7.699895	7.700000	7.700000
7.646540	7.700000	7.700000	7.700000	7.700000
7.700000	7.700000	7.700000	7.700000	7.700000
2.200000	2.200000	2.200000	2.200000	2.200000
2.200000	2.200000	2.200000	2.200000	2.200000
2.200000	2.200000	2.200000	2.200000	2.200000
3.400000	3.394330	1.200000	1.200000	1.200000
3.400000	3.400000	1.200000	1.200000	1.200000
3.400000	3.400000	1.200000	1.200000	1.200000
6.276086	6.295971	6.295033	6.300000	6.295075
6.271555	6.300000	5.852825	5.838352	6.300000
6.300000	6.300000	6.300000	6.300000	6.300000
7.776885	7.800000	7.800000	7.800000	7.800000
7.738855	7.738855	7.615690	7.615690	7.795885
7.800000	7.800000	7.800000	7.800000	7.800000
5.026086	5.045971	5.045033	5.050000	5.045075
5.021555	5.050000	4.602825	4.588352	5.050000
5.050000	5.050000	5.050000	5.050000	5.050000

(continued)

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

	2021	2020	2019	2018	2017
<u>Overlapping Rates by Taxing District</u>					
<u>Corporations</u>					
Philo					
Residential/Agricultural Real	7.161965	7.130480	7.096882	8.620719	8.640562
Commercial/Industrial/Public Utility/Mineral Real	8.310454	8.310454	8.310454	8.800952	9.197542
General Business/Public Utility Personal	10.050000	10.050000	10.050000	10.050000	10.050000
Roseville					
Residential/Agricultural Real	8.053178	8.319612	8.319911	8.592938	8.500631
Commercial/Industrial/Public Utility/Mineral Real	9.253912	9.253837	9.250461	9.288145	9.784687
General Business/Public Utility Personal	11.800000	11.800000	11.800000	11.800000	11.800000
South Zanesville					
Residential/Agricultural Real	4.998795	4.998647	4.981987	5.250000	5.240067
Commercial/Industrial/Public Utility/Mineral Real	4.766357	4.768167	4.767955	4.917015	4.916662
General Business/Public Utility Personal	5.250000	5.250000	5.250000	5.250000	5.250000
Zanesville - Zanesville City Schools and Tri-Valley Local Schools					
Residential/Agricultural Real	3.400000	3.400000	3.400000	3.400000	3.400000
Commercial/Industrial/Public Utility/Mineral Real	3.400000	3.400000	3.400000	3.400000	3.400000
General Business/Public Utility Personal	3.400000	3.400000	3.400000	3.400000	3.400000
Zanesville - West Muskingum Local Schools					
Residential/Agricultural Real	2.850000	2.850000	2.850000	2.850000	2.850000
Commercial/Industrial/Public Utility/Mineral Real	2.850000	2.850000	2.850000	2.850000	2.850000
General Business/Public Utility Personal	2.850000	2.850000	2.850000	2.850000	2.850000
Zanesville - Falls Township					
Residential/Agricultural Real	1.420000	1.420000	1.420000	0.400000	0.400000
Commercial/Industrial/Public Utility/Mineral Real	1.420000	1.420000	1.420000	0.400000	0.400000
General Business/Public Utility Personal	1.420000	1.420000	1.420000	0.400000	0.400000
Zanesville - Muskingum Township					
Residential/Agricultural Real	1.700000	1.700000	1.700000	1.700000	1.700000
Commercial/Industrial/Public Utility/Mineral Real	1.700000	1.700000	1.700000	1.700000	1.700000
General Business/Public Utility Personal	1.700000	1.700000	1.700000	1.700000	1.700000
<u>Townships</u>					
Adams					
Residential/Agricultural Real	4.018418	4.019124	4.015628	4.123108	4.122361
Commercial/Industrial/Public Utility/Mineral Real	4.026459	4.026459	4.026459	4.044041	4.040976
General Business/Public Utility Personal	4.350000	4.350000	4.350000	4.350000	4.350000
Blue Rock					
Residential/Agricultural Real	4.240716	4.241185	4.240036	4.357047	4.363634
Commercial/Industrial/Public Utility/Mineral Real	4.700000	4.700000	4.700000	4.700000	4.690621
General Business/Public Utility Personal	4.700000	4.700000	4.700000	4.700000	4.700000
Brush Creek					
Residential/Agricultural Real	3.300000	3.300000	3.300000	3.300000	3.300000
Commercial/Industrial/Public Utility/Mineral Real	3.300000	3.300000	3.300000	3.300000	3.300000
General Business/Public Utility Personal	3.300000	3.300000	3.300000	3.300000	3.300000
Cass					
Residential/Agricultural Real	5.579081	5.584363	5.559491	6.060595	5.063152
Commercial/Industrial/Public Utility/Mineral Real	6.227236	6.226837	6.250000	6.241356	5.246215
General Business/Public Utility Personal	6.250000	6.250000	6.250000	6.250000	5.250000
Clay					
Residential/Agricultural Real	3.060619	3.059534	3.058727	3.138060	3.186568
Commercial/Industrial/Public Utility/Mineral Real	3.181373	3.181373	3.180383	3.191287	3.137893
General Business/Public Utility Personal	3.250000	3.250000	3.250000	3.250000	3.250000

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Source: Muskingum County Auditor

2016	2015	2014	2013	2012
8.654237	6.178360	6.174581	6.166959	6.044175
9.227616	6.727616	6.173128	6.173128	7.103184
10.050000	7.550000	7.550000	7.550000	10.050000
8.499030	8.503425	8.502668	8.465196	7.909439
9.807676	9.809373	9.809373	11.800000	10.127302
11.800000	11.800000	11.800000	11.800000	11.800000
5.245207	5.292270	5.249890	5.250000	2.750000
4.898770	4.835742	4.835305	4.835182	2.750000
5.250000	5.250000	5.250000	5.250000	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
4.121250	4.195969	4.199626	4.198566	4.295152
4.040976	4.225974	4.302467	4.302395	4.350000
4.350000	4.350000	4.350000	4.350000	4.350000
4.380623	4.426017	4.427636	4.404174	4.449684
4.690621	4.700000	4.658018	4.665155	4.640554
4.700000	4.700000	4.700000	4.700000	4.700000
3.300000	3.300000	3.300000	3.300000	3.300000
3.300000	3.300000	3.300000	3.300000	3.300000
3.300000	3.300000	3.300000	3.300000	3.300000
5.055847	5.250000	3.250000	3.250000	3.239275
5.235515	5.140499	3.142444	3.209125	3.250000
5.250000	5.250000	3.250000	3.250000	3.250000
3.141150	3.144772	3.145511	3.136291	3.089806
3.188278	3.190197	3.190197	3.188009	3.172224
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)

	2021	2020	2019	2018	2017
<u>Overlapping Rates by Taxing District</u>					
<u>Townships</u>					
Falls					
Residential/Agricultural Real	5.864859	5.864663	5.860863	6.129150	6.127407
Commercial/Industrial/Public Utility/Mineral Real	6.054813	6.076264	5.972939	6.097986	6.114312
General Business/Public Utility Personal	6.150000	6.150000	6.150000	6.150000	6.150000
Harrison					
Residential/Agricultural Real	8.105832	8.100553	8.081993	8.929337	8.943668
Commercial/Industrial/Public Utility/Mineral Real	9.193224	9.143364	9.592705	10.322733	10.222601
General Business/Public Utility Personal	11.100000	11.100000	11.100000	11.100000	11.100000
Highland					
Residential/Agricultural Real	4.112281	4.112767	4.110241	4.235600	4.234344
Commercial/Industrial/Public Utility/Mineral Real	4.258882	4.258154	4.269618	4.400000	4.399434
General Business/Public Utility Personal	4.400000	4.400000	4.400000	4.400000	4.400000
Hopewell					
Residential/Agricultural Real	5.665084	5.665334	4.052015	4.277242	4.279446
Commercial/Industrial/Public Utility/Mineral Real	5.774254	5.791112	4.387132	4.494601	4.474735
General Business/Public Utility Personal	5.850000	5.850000	4.850000	4.850000	4.850000
Jackson					
Residential/Agricultural Real	9.329142	9.337344	9.324618	9.683889	9.670024
Commercial/Industrial/Public Utility/Mineral Real	9.093349	8.996226	8.992947	9.277540	9.257424
General Business/Public Utility Personal	10.250000	10.250000	10.250000	10.250000	10.250000
Jefferson					
Residential/Agricultural Real	6.078376	6.084443	6.086160	4.391495	4.392432
Commercial/Industrial/Public Utility/Mineral Real	6.027812	6.027812	6.027812	4.341094	4.340775
General Business/Public Utility Personal	6.400000	6.400000	6.400000	4.400000	4.400000
Licking					
Residential/Agricultural Real	8.307464	8.306872	6.307084	6.892529	6.902189
Commercial/Industrial/Public Utility/Mineral Real	8.957625	8.990869	6.990747	7.156788	7.103585
General Business/Public Utility Personal	9.250000	9.250000	7.250000	7.250000	7.250000
Madison					
Residential/Agricultural Real	5.458872	5.456199	5.476730	5.496603	5.513873
Commercial/Industrial/Public Utility/Mineral Real	5.062659	5.062659	5.062659	5.058339	5.000289
General Business/Public Utility Personal	6.000000	6.000000	6.000000	6.000000	6.000000
Meigs					
Residential/Agricultural Real	3.508364	3.475358	3.474852	3.504919	3.504883
Commercial/Industrial/Public Utility/Mineral Real	3.690428	3.690428	3.690428	3.670719	3.658415
General Business/Public Utility Personal	4.250000	4.250000	4.250000	4.250000	4.250000
Monroe					
Residential/Agricultural Real	4.456932	4.456577	4.453749	4.527340	4.531205
Commercial/Industrial/Public Utility/Mineral Real	4.700000	4.700000	4.700000	4.669297	4.623980
General Business/Public Utility Personal	4.700000	4.700000	4.700000	4.700000	4.700000
Muskingum					
Residential/Agricultural Real	6.479662	6.485792	6.480963	7.115743	4.620125
Commercial/Industrial/Public Utility/Mineral Real	6.914282	6.914793	6.858155	7.136675	4.636958
General Business/Public Utility Personal	7.150000	7.150000	7.150000	7.150000	4.650000

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Source: Muskingum County Auditor

2016	2015	2014	2013	2012
6.130637	6.148671	6.150000	3.650000	3.650000
6.118038	6.111859	6.107932	3.586612	3.630682
6.150000	6.150000	6.150000	3.650000	3.650000
8.921239	9.033440	9.036818	6.216882	8.916307
10.225767	10.782638	10.656868	7.911765	11.491645
11.100000	11.100000	11.100000	8.300000	11.800000
4.235016	4.259312	4.275314	4.276765	4.349926
4.400000	4.361352	4.341616	4.400000	4.400000
4.400000	4.400000	4.400000	4.400000	4.400000
4.277864	4.322689	4.326348	4.324666	4.249301
4.456253	4.461376	4.462562	4.492568	4.468373
4.850000	4.850000	4.850000	4.850000	4.850000
9.689239	8.839192	8.842150	8.833850	8.706155
9.197111	7.747992	7.698910	7.698910	9.017808
10.250000	9.650000	9.650000	9.450000	9.650000
4.390777	5.894982	5.900000	5.900000	4.815689
4.385420	5.232270	5.240975	5.240975	4.244546
4.400000	5.900000	5.900000	5.900000	4.900000
5.909434	6.250000	6.249208	6.250000	6.089297
6.103258	6.103060	6.065344	6.098315	6.162321
6.250000	6.250000	6.250000	6.250000	6.250000
5.520854	5.898521	5.907144	3.911310	3.929050
5.000289	6.000000	5.963235	4.000000	4.000000
6.000000	6.000000	6.000000	4.000000	4.000000
3.510829	3.526301	3.524935	3.524324	3.638643
3.658415	3.854800	3.863793	3.812259	4.250000
4.250000	4.250000	4.250000	4.250000	4.250000
4.530758	4.535776	4.547945	4.553490	4.643837
4.623980	4.633179	4.700000	4.700000	4.700000
4.700000	4.700000	4.700000	4.700000	4.700000
4.614731	4.647992	4.648367	4.650000	4.650000
4.643275	4.650000	4.650000	4.650000	4.650000
4.650000	4.650000	4.650000	4.650000	4.650000

(continued)

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

	2021	2020	2019	2018	2017
<u>Overlapping Rates by Taxing District</u>					
<u>Townships</u>					
Newton					
Residential/Agricultural Real	11.966228	11.967686	11.965541	13.127766	14.187617
Commercial/Industrial/Public Utility/Mineral Real	13.049392	13.047275	13.040737	13.786201	15.601883
General Business/Public Utility Personal	14.450000	14.450000	14.450000	14.450000	17.450000
Perry					
Residential/Agricultural Real	7.542030	7.541030	7.528463	4.847630	4.846271
Commercial/Industrial/Public Utility/Mineral Real	8.919302	8.927981	8.845543	5.487065	5.507033
General Business/Public Utility Personal	9.700000	9.700000	9.700000	6.200000	6.200000
Rich Hill					
Residential/Agricultural Real	3.950084	3.942874	3.941761	4.180031	4.182270
Commercial/Industrial/Public Utility/Mineral Real	3.951452	3.955758	3.909924	4.125221	4.093012
General Business/Public Utility Personal	4.200000	4.200000	4.200000	4.450000	4.450000
Salem					
Residential/Agricultural Real	3.416366	3.419921	3.422942	3.429534	3.431853
Commercial/Industrial/Public Utility/Mineral Real	3.262460	3.262460	3.262460	3.550000	3.537644
General Business/Public Utility Personal	3.550000	3.550000	3.550000	3.550000	3.550000
Salt Creek					
Residential/Agricultural Real	3.491364	3.487839	3.486857	3.504132	3.506136
Commercial/Industrial/Public Utility/Mineral Real	3.684169	3.679094	3.679094	3.703966	3.648516
General Business/Public Utility Personal	4.000000	4.000000	4.000000	4.000000	4.000000
Springfield					
Residential/Agricultural Real	6.892391	6.523066	6.521043	6.943295	5.149149
Commercial/Industrial/Public Utility/Mineral Real	7.077161	6.875817	6.758819	6.899700	5.099380
General Business/Public Utility Personal	7.150000	7.150000	7.150000	7.150000	5.350000
Union					
Residential/Agricultural Real	4.828557	4.828145	4.832849	4.964763	4.966651
Commercial/Industrial/Public Utility/Mineral Real	4.936807	4.922704	4.933124	5.030733	5.028957
General Business/Public Utility Personal	5.100000	5.100000	5.100000	5.100000	5.100000
Washington					
Residential/Agricultural Real	6.578862	6.574622	5.088170	5.646604	4.156712
Commercial/Industrial/Public Utility/Mineral Real	7.152876	7.104625	5.616282	5.866090	4.353407
General Business/Public Utility Personal	7.400000	7.400000	5.900000	5.900000	4.400000
Wayne					
Residential/Agricultural Real	4.454597	4.455257	4.453097	4.900990	3.910384
Commercial/Industrial/Public Utility/Mineral Real	5.086759	5.084212	5.082225	5.211433	4.247117
General Business/Public Utility Personal	6.000000	6.000000	6.000000	6.000000	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

2016	2015	2014	2013	2012
5.784896	5.840342	5.834453	5.822486	5.872511
7.215089	7.228913	7.235651	7.247114	7.438640
9.050000	9.050000	9.050000	9.050000	9.050000
4.847159	4.893059	4.893956	4.892957	4.797665
5.511248	5.478506	5.483861	5.299484	5.564960
6.200000	6.200000	6.200000	6.200000	6.200000
3.966559	3.993558	3.994098	3.998572	4.143282
3.843012	4.139121	4.158678	4.159021	4.200000
4.200000	4.200000	4.200000	4.200000	4.200000
3.434011	3.546731	3.550000	3.550000	3.487304
3.537644	3.542515	3.549750	3.517407	3.545023
3.550000	3.550000	3.550000	3.550000	3.550000
3.506429	3.548266	3.550381	3.544616	3.529171
3.645816	3.668186	3.668186	3.668846	3.702008
4.000000	4.000000	4.000000	4.000000	4.000000
5.151373	5.177982	5.176834	5.171644	5.007328
5.096922	5.146876	5.152640	5.140351	5.241212
5.350000	5.350000	5.350000	5.350000	5.350000
4.967914	4.994444	4.496730	4.496503	4.466650
5.031592	5.080424	4.576337	4.576386	4.594638
5.100000	5.100000	4.600000	4.600000	4.600000
4.157726	4.395462	4.400000	4.150000	4.138400
4.332898	4.331018	4.265576	3.747728	4.150000
4.400000	4.400000	4.400000	4.150000	4.150000
3.915273	3.932233	3.932199	3.926385	3.832155
4.235845	4.254646	4.252463	4.249030	4.214179
5.000000	5.000000	5.000000	5.000000	5.000000

Muskingum County, Ohio

Principal Taxpayers

Real Estate Tax

2021 and 2012 (1)

Name of Taxpayer	2021	
	Assessed Value	Percent of Real Property Assessed Value
Ohio Franklin Realty LLC	\$15,228,030	0.89%
Nationwide Health Properties, Incorporated	12,686,260	0.74%
DOLGENCORP LLC	11,458,310	0.67%
Exeter 3605 Eastpointe LLC	11,268,990	0.66%
Appalachian Power Company	9,528,340	0.56%
Energy Property Partners LLC	9,146,670	0.53%
MPI Group LLC	5,589,660	0.33%
Colony Square Mall Owner LLC	4,216,570	0.25%
Dutro Real Estate LLC	4,002,740	0.23%
Autozone Texas LLC	3,606,830	0.21%
Totals	<u>\$86,732,400</u>	<u>5.07%</u>
Total Assessed Valuation	<u>\$1,710,356,550</u>	

Name of Taxpayer	2012	
	Assessed Value	Percent of Real Property Assessed Value
DOLGENCORP LLC	\$14,023,040	0.94%
Nationwide Health Properties, Incorporated	10,201,610	0.69%
Ohio Power Company	7,434,970	0.50%
Colony Square Partners Limited	6,233,790	0.42%
Longaberger Company	5,056,840	0.34%
FOUR B's	5,003,840	0.34%
Auto Zone	3,487,120	0.23%
Zanesville Country Fair	3,336,320	0.22%
Tamala L. Longaberger	3,176,170	0.21%
Century National Bank	3,135,690	0.21%
Totals	<u>\$61,089,390</u>	<u>4.10%</u>
Total Assessed Valuation	<u>\$1,488,280,690</u>	

(1) The amounts presented represent the assessed values upon which 2021 and 2012 collections were based.

Source: Muskingum County Auditor

Muskingum County, Ohio
Principal Taxpayers
Public Utilities Tangible Personal Property Tax
2021 and 2012 (1)

Name of Taxpayer	2021	
	Assessed Value	Percent of Public Utility Assessed Value
Rockies Express Pipeline	\$169,647,050	35.43%
Ohio Power Company	100,768,530	21.05%
Columbia Pipeline Group	68,305,060	14.27%
AEP Ohio Transmission Company Incorporated	57,626,290	12.04%
Appalachian Power Company	25,470,950	5.32%
Texas Eastern Trans LP	10,539,190	2.20%
Columbia Gas of Ohio Incorporated	10,353,560	2.16%
Guernsey Muskingum	8,054,520	1.68%
Tennessee Gas Pipeline	7,652,270	1.59%
NGO Transmission Incorporated	7,321,150	1.53%
Total	\$465,738,570	97.27%
Total Assessed Valuation	\$478,794,930	

Name of Taxpayer	2012	
	Assessed Value	Percent of Public Utility Assessed Value
Rockies Express Pipeline	\$108,580,040	60.57%
Ohio Power Company	50,683,620	28.27%
Guernsey Muskingum Electric Co-Op	6,465,750	3.61%
NGO Transmission, Incorporated	5,084,720	2.84%
Columbia Gas of Ohio Incorporated	3,964,780	2.21%
Total	\$174,778,910	97.50%
Total Assessed Valuation	\$179,263,290	

(1) The amounts presented represent the assessed values upon which 2021 and 2012 collections were based.

Source: Muskingum County Auditor

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

	2021	2020	2019	2018	2017
<u>Real and Public Utility Property</u>					
Tax Levy (1)	\$15,610,593	\$14,811,255	\$16,772,575	\$13,969,544	\$12,592,074
Current Tax Collections (1)	14,755,066	14,327,806	13,454,174	12,058,474	11,971,319
Percent of Current Collections to Levy	94.52%	96.74%	80.22%	86.32%	95.07%
Delinquent Tax Collections (3)	521,573	570,722	536,694	453,678	525,256
Total Tax Collections	15,276,639	14,898,528	13,990,868	12,512,152	12,496,575
Ratio of Total Collections to Levy	97.86%	100.59%	83.42%	89.57%	99.24%
Outstanding Delinquent Taxes (2)	1,284,904	1,417,094	1,544,411	1,650,496	1,653,688
Ratio of Outstanding Delinquent Taxes to Tax Levy	8.23%	9.57%	9.21%	11.81%	13.13%
<u>General Business Tangible Personal Property</u>					
Tax Levy	\$0	\$0	\$0	\$0	\$0
Total Tax Collections	0	0	0	0	0
Ratio of Total Collections to Levy	n/a	n/a	n/a	n/a	n/a
Outstanding Delinquent Taxes	42,565	42,556	42,556	41,682	41,207
Ratio of Outstanding Delinquent Taxes to Tax Levy	n/a	n/a	n/a	n/a	n/a

- (1) Figures for Tax Levy and Total Tax Collections include state reimbursement amounts reported as Intergovernmental revenue.
(2) The amounts include all prior year delinquencies and the current year delinquencies.
(3) The County's current reporting system does not track delinquent tax collections by tax year. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. Penalties and interest are applied to the total outstanding delinquent balance. The presentation will be updated as new information becomes available.

Source: Muskingum County Auditor

2016	2015	2014	2013	2012
\$12,448,297	\$13,728,603	\$14,895,685	\$16,359,709	\$21,164,546
13,728,369	13,560,610	14,910,257	15,387,739	19,438,191
110.28%	98.78%	100.10%	94.06%	91.84%
535,878	667,522	913,782	731,600	1,015,376
14,264,247	14,228,132	15,824,039	16,119,339	20,453,567
114.59%	103.64%	106.23%	98.53%	96.64%
1,665,842	1,546,343	1,924,632	2,269,132	2,888,616
13.38%	11.26%	12.92%	13.87%	13.65%
\$0	\$0	\$0	\$0	\$0
0	312	895	2,504	2,263
n/a	n/a	n/a	n/a	n/a
45,685	53,218	53,460	54,455	68,118
n/a	n/a	n/a	n/a	n/a

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

Governmental Activities							
Year	General Obligation Bonds	Special Assessment OWDA	Special Assessment Bonds	OPWC Loan	State Infrastructure Bank Loan	Long-Term Contracts Payable	Capital Leases
2021	\$1,196,767	\$127,225	\$36,323	\$906,799	\$752,085	\$0	\$492,708
2020	1,529,505	131,873	55,075	884,165	661,054	0	651,612
2019	1,843,013	136,332	73,927	792,888	0	416,010	804,110
2018	3,545,459	140,609	92,779	704,251	0	1,228,179	948,105
2017	4,529,537	144,712	111,731	433,145	0	2,014,582	1,122,613
2016	5,815,245	148,647	125,683	448,614	0	2,776,037	247,089
2015	7,055,643	152,421	189,735	464,083	0	3,513,335	319,128
2014	8,290,627	156,041	253,787	338,939	0	4,227,243	350,234
2013	9,490,251	168,425	312,939	0	0	4,918,502	475,798
2012	10,463,165	189,575	375,740	0	0	5,587,831	609,653

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

(1) See S46 for personal income and population data

Business-Type Activities

General Obligation Bonds	OWDA Loan	OPWC Loan	Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$6,516,306	\$18,737,326	\$770,729	\$29,536,268	1.30%	\$342
7,872,225	19,086,003	816,066	31,687,578	1.80	368
9,197,544	18,010,986	816,066	32,090,876	1.82	373
10,575,145	16,691,266	846,291	34,772,084	1.97	404
11,843,096	13,477,332	876,516	34,553,264	1.96	401
13,044,047	13,399,017	833,197	36,837,576	2.09	428
14,008,879	13,699,289	144,317	39,546,830	2.24	459
15,124,183	13,654,230	0	42,395,284	2.41	493
16,189,387	11,929,999	0	43,485,301	2.47	505
17,006,598	11,225,303	0	45,457,865	2.58	528

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
2021	86,410	\$6,254,718,514	\$7,713,073	0.12%	\$89.26
2020	86,074	6,194,452,542	9,401,730	0.15	109.23
2019	86,074	5,912,589,229	11,040,557	0.19	128.27
2018	86,074	5,088,694,629	14,120,604	0.28	164.05
2017	86,074	5,030,347,914	16,372,633	0.33	190.22
2016	86,074	4,897,108,600	18,859,292	0.39	219.11
2015	86,074	4,711,651,942	21,064,522	0.45	244.73
2014	86,074	4,635,911,658	23,414,810	0.55	272.03
2013	86,074	4,646,748,342	25,679,638	0.58	298.34
2012	86,074	4,764,411,371	27,469,763	0.64	319.14

(1) Source: U.S. Census Bureau Fact Finder. The 2020 Federal Census was used for 2021.
The 2010 Federal Census was used for 2012 to 2020.

Source: Muskingum County Auditor

Note: Resources have been externally restricted for the repayment of debt service, but are available to pay either principal or interest. Thus, the amount restricted for debt service in the Statement of Net Position is not used in the above calculation which includes outstanding principal balances only.

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Net Available Revenue:					
Gross Revenues (1)	\$4,840,823	\$4,489,725	\$4,420,445	\$4,382,431	\$4,420,758
Less: Operating Expenses (2)	<u>2,039,484</u>	<u>2,129,508</u>	<u>2,754,459</u>	<u>2,744,798</u>	<u>2,371,297</u>
Net Available Revenue	<u><u>2,801,339</u></u>	<u><u>2,360,217</u></u>	<u><u>1,665,986</u></u>	<u><u>1,637,633</u></u>	<u><u>2,049,461</u></u>
Debt Service OWDA Loans:					
Principal	405,087	393,660	386,464	282,161	241,691
Interest	254,090	262,984	273,523	245,307	204,598
OWDA Coverage	4.25	3.59	2.52	3.10	4.59
Debt Service - Revenue Bonds					
Bonds Principal	0	0	0	0	0
Bonds Interest	0	0	0	0	0
Revenue Bond Coverage	0.00	0.00	0.00	0.00	0.00
Total Debt Service:					
Principal	405,087	393,660	386,464	282,161	241,691
Interest	254,090	262,984	273,523	245,307	204,598
Total Coverage	4.25	3.59	2.52	3.10	4.59

(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

	2016	2015	2014	2013	2012
Net Available Revenue:					
Gross Revenues (1)	\$4,199,510	\$4,332,272	\$4,344,193	\$3,840,748	\$4,281,100
Less: Operating Expenses (2)	2,057,080	2,091,860	2,109,749	2,082,783	2,060,791
Net Available Revenue	<u>2,142,430</u>	<u>2,240,412</u>	<u>2,234,444</u>	<u>1,757,965</u>	<u>2,220,309</u>
Debt Service OWDA Loans:					
Principal	262,413	223,318	238,513	252,410	279,634
Interest	214,696	231,424	238,084	245,863	253,232
OWDA Coverage	4.49	4.93	4.69	3.53	4.17
Debt Service - Revenue Bonds					
Bonds Principal	0	0	0	0	5,329,400
Bonds Interest	0	0	0	0	245,572
Revenue Bond Coverage	0.00	0.00	0.00	0.00	0.40
Total Debt Service:					
Principal	262,413	223,318	238,513	252,410	5,609,034
Interest	214,696	231,424	238,084	245,863	498,804
Total Coverage	4.49	4.93	4.69	3.53	0.36

(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	
2021	\$4,835,192	\$1,757,301	\$3,077,891	\$505,716	\$80,874	5.25
2020	4,462,688	2,544,790	1,917,898	1,689,237	86,199	1.08
2019	4,528,241	2,367,382	2,160,859	1,142,066	91,423	1.75
2018	4,239,876	2,525,882	1,713,994	3,537,218	97,152	0.47
2017	4,250,598	2,175,694	2,074,904	604,199	82,690	3.02
2016	4,222,976	2,312,290	1,910,686	312,890	106,717	4.55
2015	4,252,373	2,041,666	2,210,707	353,233	111,574	4.76
2014	4,201,154	2,700,762	1,500,392	453,891	75,063	2.84
2013	3,953,713	2,534,781	1,418,932	708,910	61,616	1.84
2012	3,950,709	2,545,955	1,404,754	564,224	60,626	2.25

(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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total Assessed Property Value	<u>\$2,189,151,480</u>	<u>\$2,168,058,390</u>	<u>\$2,069,406,230</u>	<u>\$1,781,043,120</u>
Debt Limit (1)	<u>53,228,787</u>	<u>52,701,460</u>	<u>50,235,156</u>	<u>43,026,078</u>
Total Debt Outstanding:				
General Obligation Bonds Payable	\$7,414,480	\$9,035,180	\$10,606,050	\$13,533,130
Notes Payable	0	0	0	0
OWDA Loans Payable from Enterprise				
Fund Revenues	18,737,326	19,086,003	18,010,986	16,691,266
OPWC Loans Payable	1,677,528	1,700,231	1,608,954	1,550,542
State Infrastructure Bank Loan Payable	752,085	661,054	0	0
Special Assessment Debt Payable	<u>162,425</u>	<u>185,173</u>	<u>207,832</u>	<u>230,309</u>
Total Gross Indebtedness	<u>28,743,844</u>	<u>30,667,641</u>	<u>30,433,822</u>	<u>32,005,247</u>
Exemptions:				
General Obligation Bonds Payable - Exempt	6,250,100	7,550,300	8,819,900	10,747,800
OWDA Loans Payable from Enterprise				
Fund Revenues	18,737,326	19,086,003	18,010,986	16,691,266
OPWC Loans Payable	1,677,528	1,700,231	1,608,954	1,550,542
Special Assessment Debt Payable	162,425	185,173	207,832	230,309
Amount Available in the Debt Service Fund for General Obligations	<u>162,077</u>	<u>210,997</u>	<u>311,370</u>	<u>408,186</u>
Total Exemptions	<u>26,989,456</u>	<u>28,732,704</u>	<u>28,959,042</u>	<u>29,628,103</u>
Total Net Debt Applicable to Debt Limit	<u>1,754,388</u>	<u>1,934,937</u>	<u>1,474,780</u>	<u>2,377,144</u>
Legal Debt Margin	<u>\$51,474,399</u>	<u>\$50,766,523</u>	<u>\$48,760,376</u>	<u>\$40,648,934</u>
Legal Debt Margin Within Debt Limit	96.70%	96.33%	97.06%	94.48%

(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

2017	2016	2015	2014	2013	2012
<u>\$1,760,621,770</u>	<u>\$1,713,988,010</u>	<u>\$1,649,078,180</u>	<u>\$1,622,569,080</u>	<u>\$1,626,361,920</u>	<u>\$1,667,543,980</u>
42,515,544	41,349,700	39,726,955	39,064,227	39,159,048	40,188,600
\$15,708,000 0	\$18,117,500 0	\$20,746,520 0	\$23,065,190 0	\$25,298,400 0	\$27,220,000 140,000
13,477,332 1,309,661 0	13,399,017 1,281,811 0	13,699,289 608,400 0	13,654,230 338,939 0	11,929,999 0 0	11,225,303 0 0
252,712	269,947	337,121	404,141	475,025	559,575
<u>30,747,705</u>	<u>33,068,275</u>	<u>35,391,330</u>	<u>37,462,500</u>	<u>37,703,424</u>	<u>39,144,878</u>
12,552,500	14,266,700	16,172,300	17,822,900	19,403,400	20,886,250
13,477,332 1,309,661 252,712	13,399,017 1,281,811 269,947	13,699,289 608,400 337,121	13,654,230 338,939 404,141	11,929,999 0 475,025	11,225,303 0 559,575
516,230	581,124	236,148	252,528	277,063	305,918
<u>28,108,435</u>	<u>29,798,599</u>	<u>31,053,258</u>	<u>32,472,738</u>	<u>32,085,487</u>	<u>32,977,046</u>
<u>2,639,270</u>	<u>3,269,676</u>	<u>4,338,072</u>	<u>4,989,762</u>	<u>5,617,937</u>	<u>6,167,832</u>
<u>\$39,876,274</u>	<u>\$38,080,024</u>	<u>\$35,388,883</u>	<u>\$34,074,465</u>	<u>\$33,541,111</u>	<u>\$34,020,768</u>
93.79%	92.09%	89.08%	87.23%	85.65%	84.65%

(continued)

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Unvoted Debt Limitation (1)	<u>\$21,891,515</u>	<u>\$21,680,584</u>	<u>\$20,694,062</u>	<u>\$17,810,431</u>
Total Debt Outstanding:				
General Obligation Bonds Payable	\$7,414,480	\$9,035,180	\$10,606,050	\$13,533,130
Notes Payable	0	0	0	0
OWDA Loans Payable from Enterprise Fund Revenues	18,737,326	19,086,003	18,010,986	16,691,266
OPWC Loans Payable	1,677,528	1,700,231	1,608,954	1,550,542
State Infrastructure Bank Loan Payable	752,085	661,054	0	0
Special Assessment Debt Payable	<u>162,425</u>	<u>185,173</u>	<u>207,832</u>	<u>230,309</u>
Total Gross Indebtedness	<u>28,743,844</u>	<u>30,667,641</u>	<u>30,433,822</u>	<u>32,005,247</u>
Exemptions:				
General Obligation Bonds Payable - Exempt	6,250,100	7,550,300	8,819,900	10,747,800
OWDA Loans Payable from Enterprise Fund Revenues	18,737,326	19,086,003	18,010,986	16,691,266
OPWC Loans Payable	1,677,528	1,700,231	1,608,954	1,550,542
Bonds Payable from Special Assessments	162,425	185,173	207,832	230,309
Amount Available in the Debt Service Fund for General Obligations	<u>162,077</u>	<u>210,997</u>	<u>311,370</u>	<u>408,186</u>
Total Exemptions	<u>26,989,456</u>	<u>28,732,704</u>	<u>28,959,042</u>	<u>29,628,103</u>
Net Debt Within Unvoted Debt Limitation	<u>1,754,388</u>	<u>1,934,937</u>	<u>1,474,780</u>	<u>2,377,144</u>
Unvoted Legal Debt Margin	<u>\$20,137,127</u>	<u>\$19,745,647</u>	<u>\$19,219,282</u>	<u>\$15,433,287</u>
Unvoted Legal Debt Margin as a Percentage of Unvoted Debt Limitation	91.99%	91.08%	92.87%	86.65%

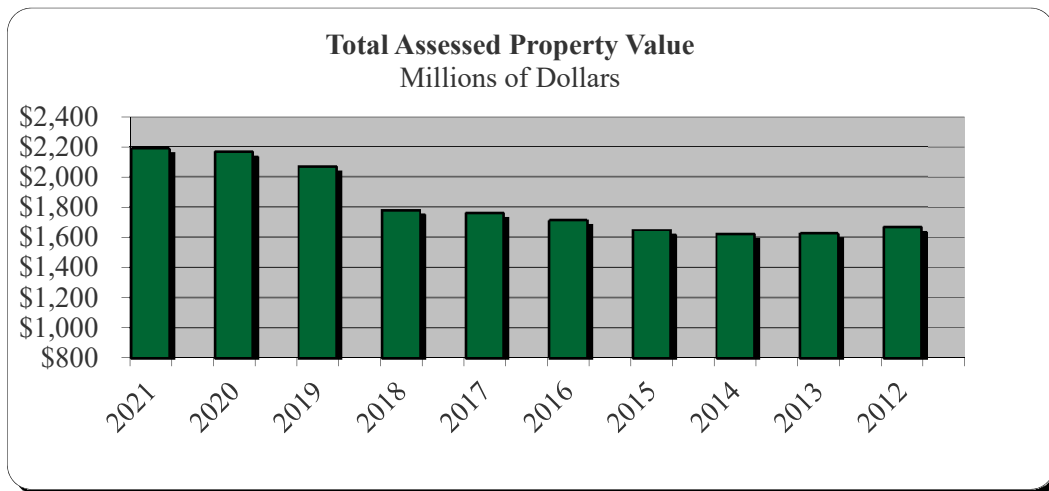
(1) Ohio Bond Law sets a limit of one percent of the tax valuation.

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<u>\$17,606,218</u>	<u>\$17,139,880</u>	<u>\$16,490,782</u>	<u>\$16,225,691</u>	<u>\$16,263,619</u>	<u>\$16,675,440</u>
\$15,708,000	\$18,117,500	\$20,746,520	\$23,065,190	\$25,298,400	\$27,220,000
0	0	0	0	0	140,000
13,477,332	13,399,017	13,699,289	13,654,230	11,929,999	11,225,303
1,309,661	1,281,811	608,400	338,939	0	0
0	0	0	0	0	0
252,712	269,947	337,121	404,141	475,025	559,575
<u>30,747,705</u>	<u>33,068,275</u>	<u>35,391,330</u>	<u>37,462,500</u>	<u>37,703,424</u>	<u>39,144,878</u>
12,552,500	14,266,700	16,172,300	17,822,900	19,403,400	20,886,250
13,477,332	13,399,017	13,699,289	13,654,230	11,929,999	11,225,303
1,309,661	1,281,811	608,400	338,939	0	0
252,712	269,947	337,121	404,141	475,025	559,575
<u>516,230</u>	<u>581,124</u>	<u>236,148</u>	<u>252,528</u>	<u>277,063</u>	<u>305,918</u>
<u>28,108,435</u>	<u>29,798,599</u>	<u>31,053,258</u>	<u>32,472,738</u>	<u>32,085,487</u>	<u>32,977,046</u>
<u>2,639,270</u>	<u>3,269,676</u>	<u>4,338,072</u>	<u>4,989,762</u>	<u>5,617,937</u>	<u>6,167,832</u>
<u>\$14,966,948</u>	<u>\$13,870,204</u>	<u>\$12,152,710</u>	<u>\$11,235,929</u>	<u>\$10,645,682</u>	<u>\$10,507,608</u>
85.01%	80.92%	73.69%	69.25%	65.46%	63.01%

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)
2021	86,410	\$2,279,150,160	\$26,376	\$48,350	40.5
2020	86,074	1,761,848,706	20,469	37,748	39.5
2019	86,074	1,761,848,706	20,469	37,748	39.5
2018	86,074	1,761,848,706	20,469	37,748	39.5
2017	86,074	1,761,848,706	20,469	37,748	39.5
2016	86,074	1,761,848,706	20,469	37,748	39.5
2015	86,074	1,761,848,706	20,469	37,748	39.5
2014	86,074	1,761,848,706	20,469	37,748	39.5
2013	86,074	1,761,848,706	20,469	37,748	39.5
2012	86,074	1,761,848,706	20,469	37,748	39.5

- (1) Source: U.S. Census Bureau Fact Finder. The 2020 Federal Census was used for 2021. The 2010 Federal Census was used for 2012 to 2020.
- (2) Source: State Board of Education and individual school districts
- (3) Source: Bureau of Labor Statistics
- (4) Source: Muskingum County Auditor
- (5) Computation of per capita personal income multiplied by population



Educational Attainment: Bachelor's Degree or Higher (1)	School Enrollment (2)	Muskingum County Unemployment Rate (3)	Total Assessed Property Value (4)
17.5	15,181	3.9%	\$2,189,151,480
13.8	15,587	5.2	2,168,058,390
13.8	15,601	4.9	2,069,406,230
13.8	16,098	5.3	1,781,043,120
13.8	15,724	5.5	1,760,621,770
13.8	15,964	5.8	1,713,988,010
13.8	16,126	6.1	1,649,078,180
13.8	16,256	7.0	1,622,569,080
13.8	16,974	9.7	1,626,361,920
13.8	17,209	9.7	1,667,543,980

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Muskingum County, Ohio
Principal Employers
2021 and 2012

		2021	
Employer	Nature of Business	Employees	Percentage of Total County Employment
Genesis Health Care	Hospitals, Clinics, Outpatient	4,000	10.28%
Dollar General Corporation	Distribution Center for Retail Stores	820	2.11%
Muskingum County	Government	816	2.10%
Continuing Healthcare Solution	Nursing Homes	750	1.93%
AutoZone	Auto Parts Distribution Center	648	1.66%
Spectrum	Inbound Call Center	561	1.44%
Halliburton Energy Services, Incorporated	Oil and Gas Well Services	556	1.43%
Shelly & Sands, Incorporated	Road Construction, Aggregate, and Asphalt	500	1.29%
Zanesville City School District	Education	498	1.28%
Muskingum University	Private University	450	1.16%
Total		<u>9,599</u>	<u>24.68%</u>
Total Employment within the County		<u>38,901</u>	

		2012	
Employer	Nature of Business	Employees	Percentage of Total County Employment
Genesis Health Care	Hospital - Health Services	3,000	9.04%
Zandex, Incorporated	Health Services	1,100	3.31%
Muskingum County	Government	980	2.96%
Dollar General Corporation	General Merchandise Warehouse and Distribution Center	736	2.22%
Longaberger, Incorporated	Hand-woven baskets and wood products	550	1.66%
Muskingum University	Private University	450	1.36%
Auto Zone, Incorporated	Auto Parts Warehouse and Distribution Center	423	1.28%
Zanesville City Schools	Education	408	1.23%
Avon Products, Incorporated	Beauty Care Products Warehouse and Distribution Center	407	1.23%
Owens Illinois, Incorporated	Glass Containers and Jars	345	1.04%
Total		<u>8,399</u>	<u>25.33%</u>
Total Employment within the County		<u>33,157</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	2021	2020	2019	2018
General Government - Legislative and Executive				
Commissioners	13.00	11.00	12.00	12.00
Auditor	11.00	11.00	11.00	10.00
Treasurer	4.00	4.00	4.00	4.00
Treasurer - Dretac	1.00	1.00	1.00	1.00
Prosecuting Attorney	23.00	20.00	19.00	21.00
Prosecutor - Dretac	2.00	2.00	2.00	1.00
Records	4.00	3.00	2.00	3.00
Board of Elections	22.00	19.00	16.00	16.00
Recorder	4.00	5.00	5.00	5.00
Maintenance	20.00	20.00	19.00	19.00
Fleet Garage	2.00	2.00	2.00	2.00
Information Services	4.00	4.00	4.00	4.00
Title	5.00	5.00	5.00	5.00
G.I.S.	2.00	3.00	3.00	3.00
Real Estate	7.00	7.00	6.00	6.00
General Government - Judicial				
Common Pleas Court	9.00	9.00	9.00	10.00
Jury Commission - Common Pleas	2.00	2.00	2.00	2.00
County Court	10.00	10.00	9.00	10.00
Probate Court	6.00	7.00	7.00	6.00
Juvenile Court	59.00	59.00	63.00	63.00
Municipal Court	3.00	3.00	4.00	3.00
Clerk of Courts	13.00	11.00	12.00	11.00
Domestic Relations Court	8.00	10.00	10.00	10.00
Special Projects - County Court	0.00	0.00	0.00	0.00
Law Library	1.00	1.00	1.00	1.00
Public Safety				
Sheriff	115.00	113.00	111.00	105.00
Disaster Services	3.00	3.00	3.00	3.00
Coroner	4.00	12.00	12.00	17.00
Community Corrections	6.00	5.00	5.00	5.00
House Arrest - County Court	3.00	3.00	3.00	2.00
Youth Services - Juvenile Court	3.00	2.00	2.00	2.00
Sheriff Levy Fund	7.00	6.00	6.00	6.00
Sheriff Co. Agency	12.00	8.00	8.00	10.00
9-1-1 Sheriff	1.00	1.00	1.00	1.00
Victim Witness - Prosecutor	2.00	2.00	2.00	2.00
Building Department	6.00	6.00	6.00	6.00
Public Works				
Engineer	49.00	52.00	52.00	45.00
Recycling	3.00	2.00	2.00	2.00
CDBG/CHIP Grants	1.00	1.00	1.00	1.00

Method: Using 1.0 for each full-time employee and 0.50 for each part-time and seasonal employee at year end.

Source: Muskingum County Auditor

2017	2016	2015	2014	2013	2012
11.00	10.00	11.00	11.00	11.00	13.00
10.00	10.00	11.00	11.00	11.00	12.00
2.00	5.00	4.00	3.00	3.00	3.00
3.00	1.00	2.00	2.00	2.00	3.00
19.00	18.00	17.00	16.00	17.00	20.00
1.00	1.00	2.00	1.00	3.00	1.00
3.00	2.00	2.00	2.00	2.00	2.00
14.00	14.00	15.00	17.00	18.00	19.00
4.00	5.00	5.00	5.00	6.00	4.00
20.00	19.00	19.00	20.00	20.00	19.00
2.00	2.00	2.00	2.00	2.00	2.00
4.00	4.00	4.00	4.00	4.00	4.00
5.00	5.00	6.00	5.00	5.00	5.00
3.00	3.00	3.00	2.00	2.00	3.00
7.00	7.00	6.00	7.00	7.00	8.00
10.00	9.00	9.00	8.00	8.00	9.00
2.00	2.00	2.00	2.00	2.00	2.00
9.00	9.00	9.00	9.00	9.00	9.00
6.00	5.00	7.00	6.00	6.00	6.00
62.00	60.00	61.00	67.00	63.00	62.00
5.00	3.00	3.00	4.00	4.00	4.00
11.00	12.00	11.00	11.00	10.00	11.00
10.00	9.00	10.00	11.00	11.00	11.00
0.00	0.00	0.00	1.00	0.00	0.00
1.00	1.00	1.00	1.00	1.00	1.00
103.00	101.00	102.00	101.00	100.00	99.00
3.00	3.00	3.00	3.00	3.00	3.00
16.00	19.00	16.00	6.00	5.00	3.00
5.00	6.00	6.00	6.00	6.00	6.00
3.00	3.00	3.00	3.00	3.00	3.00
3.00	4.00	3.00	0.00	0.00	0.00
6.00	6.00	6.00	6.00	7.00	7.00
5.00	5.00	4.00	3.00	4.00	3.00
2.00	2.00	2.00	2.00	2.00	2.00
2.00	2.00	2.00	1.00	1.00	1.00
6.00	7.00	7.00	8.00	6.00	6.00
49.00	48.00	48.00	48.00	51.00	54.00
3.00	3.00	4.00	3.00	4.00	4.00
1.00	1.00	1.00	1.00	1.00	1.00

(continued)

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

Program/Activity	2021	2020	2019	2018
Health				
Dog and Kennel	3.00	3.00	3.00	4.00
T.B. Clinic	9.00	11.00	12.00	11.00
Human Services				
Developmental Disabilities	85.00	87.00	95.00	91.00
Public Assistance	79.00	79.00	82.00	83.00
Children Services	84.00	85.00	87.00	86.00
Child Support Enforcement Agency	35.00	34.00	38.00	39.00
Veteran Services	10.00	10.00	10.00	10.00
County Home	0.00	0.00	0.00	0.00
Center for Seniors	20.00	22.00	22.00	22.00
Special Ed - Starlight	10.00	10.00	10.00	11.00
Early Childhood - Starlight	3.00	3.00	3.00	3.00
Enterprise Funds				
Sewer	8.00	8.00	8.00	9.00
Water	20.00	19.00	17.00	16.00
Totals:	<u>816.00</u>	<u>816.00</u>	<u>829.00</u>	<u>820.00</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>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
4.00	4.00	4.00	3.00	4.00	4.00
11.00	11.00	11.00	18.00	16.00	19.00
108.00	101.00	107.00	114.00	133.00	127.00
84.00	82.00	84.00	81.00	78.00	85.00
85.00	83.00	83.00	81.00	76.00	77.00
39.00	38.00	38.00	38.00	36.00	38.00
10.00	10.00	10.00	9.00	9.00	9.00
0.00	0.00	0.00	0.00	0.00	1.00
22.00	22.00	22.00	17.00	25.00	25.00
0.00	12.00	11.00	10.00	3.00	0.00
0.00	3.00	3.00	3.00	0.00	0.00
11.00	10.00	8.00	8.00	7.00	9.00
<u>16.00</u>	<u>16.00</u>	<u>15.00</u>	<u>15.00</u>	<u>15.00</u>	<u>14.00</u>
<u><u>821.00</u></u>	<u><u>818.00</u></u>	<u><u>825.00</u></u>	<u><u>816.00</u></u>	<u><u>822.00</u></u>	<u><u>833.00</u></u>

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

	2021	2020	2019	2018	2017
General Government - Legislative and Executive					
Commissioners					
Number of Resolutions Passed	1,313	1,232	1,389	1,431	1,460
Number of Meetings	93	99	95	92	95
Auditor					
Number of Budgetary Checks Issued	30,703	32,702	27,529	26,402	26,257
Number of Exempt Conveyances	1,385	1,185	1,250	1,260	1,247
Number of Non-Exempt Conveyances	2,247	2,008	1,945	1,865	1,932
Number of Real Estate Transfers	3,632	3,193	3,195	3,125	3,180
Number of Parcels Billed	88,482	74,401	68,202	60,592	60,735
Prosecutor					
Number of Criminal Cases	1,684	1,532	1,806	1,779	1,609
Board of Elections					
Registered Voters	54,500	55,095	52,261	55,015	54,277
Registered Voters Last General Election	54,500	55,095	52,261	55,015	54,277
Percentage of Registered Voters that Voted	22.34%	73.99%	29.71%	53.71%	32.29%
Recorder					
Number of Deeds Recorded	4,668	4,082	4,183	4,116	4,208
Number of Mortgages Recorded	4,216	4,070	3,257	2,973	3,202
Number of Military Discharges Recorded	21	17	54	66	61
Number of Documents Recorded	14,576	13,558	12,050	11,924	12,223
Building Department					
Number of Plan Approvals Issued	421	446	394	566	798
Approximate Cost of Construction	\$68,144,663	\$230,803,374	\$58,988,991	\$102,180,496	\$74,603,595
General Government - Judicial					
Probate Court					
Number of Marriage Licenses Issued	561	527	565	608	530
Number of Civil Cases Filed	6	10	18	7	11
Number of Estates Filed	484	432	414	422	421
Number of Guardianships Filed	50	34	39	51	44
Juvenile Court					
Number of Delinquent Cases	486	329	399	389	352
Number of Unruly Cases	291	257	339	344	369
Number of Traffic Cases	463	320	368	437	430
Number of Abuse, Dependency, or Neglect Cases	325	248	245	252	257
Number of Custody Cases	6	1	3	4	22
Number of Adult Cases Only	266	185	282	256	263
Number of Other (Court Contempt, etc.) Cases	10	25	25	45	203

Source: Muskingum County Departments
 n/a - Information unavailable

2016	2015	2014	2013	2012
1,434	1,437	1,445	1,411	1,535
96	95	93	94	96
25,951	27,008	26,373	25,770	27,885
1,459	1,338	1,342	1,471	1,334
1,729	1,759	1,569	1,549	1,548
3,188	3,097	2,911	3,020	2,882
64,102	65,272	69,740	63,001	65,986
1,548	977	850	430	277
53,923	51,784	53,357	52,803	53,507
53,923	51,784	53,357	52,803	53,963
69.93%	44.71%	39.85%	25.74%	69.70%
4,015	3,953	3,816	3,837	3,817
3,080	3,248	3,059	3,644	3,580
7	11	8	10	16
11,847	12,309	11,381	13,149	13,645
732	659	665	608	646
\$161,080,821	\$130,806,359	\$77,188,643	\$71,435,839	\$72,583,620
551	589	603	536	629
10	10	15	16	12
428	417	428	420	472
43	35	41	44	46
584	702	593	580	690
285	212	237	209	140
411	489	428	394	449
189	198	272	266	184
41	61	2	2	1
223	114	30	10	6
261	307	426	428	249

(continued)

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
General Government - Judicial					
Municipal Court					
Number of Civil Cases and Small Cases Filed	858	823	1,243	1,053	1,013
Number of Criminal Cases Filed	1,408	1,359	1,752	1,766	1,816
Domestic Relations Court					
Number of Divorces/ Dissolution Cases Filed	382	366	406	384	422
Clerk of Courts					
Number of Civil Cases Filed	261	154	481	485	429
Number of Criminal Cases Filed	688	656	732	758	500
Number of Domestic Relation Cases Filed	741	800	887	939	1,034
Number of Appeal Cases Filed	75	58	90	85	104
Law Library					
Number of Volumes in Collection	10,732	10,709	10,692	10,658	10,631
Number of Computer Users Served	117	117	117	117	117
Public Safety					
Sheriff					
Average Daily Jail Census	194	161	205	222	198
Number of Prisoners Booked	1,813	1,549	2,523	2,798	2,647
Number of Prisoners Released	1,809	1,549	2,431	2,739	2,641
Number of Citations Issued	1,266	947	1,041	1,286	1,969
Number of Court Security Hours	9,360	6,240	2,640	2,080	2,080
Coroner					
Number of Autopsies Performed	46	35	35	31	29
Probation					
Number of House Arrest/GPS Individuals	18	8	3	17	25
Number of SCRAM Alcohol Monitoring Persons	81	61	65	86	83
Public Works					
Engineer					
Miles of Roads Resurfaced	25	16	33	20	15
Number of Bridges Replaced/ Improved	12	12	9	4	8
Number of Culverts Built/ Replaced/ Improved	114	147	78	117	151
Community Development					
Rehabilitation Assistance	223,351	71,917	75,375	155,468	292,405
Home Repair Assistance	114,877	44,915	118,690	72,994	104,552
Homeless Prevention Assistance	0	0	0	0	0
Human Services					
Developmental Disabilities					
Number of Students Enrolled in Early Intervention	84	76	61	72	73
Number of Students Enrolled in Preschool	29	20	32	34	24
Number of Students Enrolled in School Age	40	37	39	45	45
Number Served by Workshop (privatized in 2017)	N/A	N/A	N/A	N/A	N/A
Public Assistance					
Average Client Count - Food Stamps	16,260	16,123	15,396	16,575	17,833
Medicaid Caseload	30,598	28,308	27,201	28,528	27,660
Average Client Count - Day Care	209	363	467	413	404
Child Support Enforcement Agency					
Open Child Support Cases	10,841	10,951	10,906	11,160	10,985
Percentage of Child Support Collected	70.40%	70.16%	71.94%	72.04%	71.60%

Source: Muskingum County Departments
 n/a - Information unavailable

2016	2015	2014	2013	2012
904	767	910	954	1,182
1,861	1,982	2,095	1,914	2,000
417	416	461	417	442
428	547	578	598	691
428	388	376	274	273
1,054	1,101	1,112	1,113	1,020
67	65	53	56	60
10,601	10,580	10,554	10,543	10,493
117	117	117	117	117
193	192	181	168	161
2,586	2,459	2,367	2,104	2,346
2,583	2,451	2,331	1,964	2,232
2,301	2,232	2,053	1,872	1,934
2,080	2,080	2,080	2,080	2,080
19	39	28	37	40
28	24	24	26	23
91	55	66	61	n/a
11	14	16	21	22
5	6	11	1	7
134	130	50	85	107
331,125	82,243	55,922	125,252	191,253
40,725	191,391	7,437	99,743	2,424
0	0	13,517	14,618	0
67	63	128	73	86
20	31	32	34	35
45	47	46	36	41
99	148	161	128	136
18,864	19,976	21,013	21,400	20,360
28,703	29,498	28,302	24,267	20,761
403	398	422	456	476
10,540	10,470	9,987	9,640	10,011
71.07%	72.01%	70.57%	70.28%	70.11%

(continued)

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

	2021	2020	2019	2018	2017
Human Services					
Veterans Services					
Number of Clients Served	410	606	1,204	1,154	802
Amount of Benefits Paid	\$157,614	\$263,992	\$296,609	\$240,065	\$246,290
Number of Clients Transported	173	136	545	427	379
Avondale Youth Center					
Number of Kids Housed	39	44	55	55	59
Health					
Dog and Kennel					
Number of Dog Tags Issued	11,013	11,003	11,276	10,282	16,319
Number of Kennel Tags Issued	183	175	162	32	60
Number of Dogs Confiscated	680	611	530	545	505
T.B. Clinic					
Number of Individuals Treated for TB	2	0	1	0	0
Enterprise Funds					
Sewer					
Average Daily Sewage Treated (millions gallons per day)	1.210	2.310	2.280	1.840	1.510
Customer Accounts	5,414	5,385	4,925	4,916	4,886
Water					
Average Daily Water Treated (millions gallons per day)	2.145	1.959	1.867	1.648	1.531
Customer Accounts	9,015	8,986	8,820	8,568	8,268

Source: Muskingum County Departments
 n/a - Information unavailable

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
968	904	851	1,089	1,106
\$277,063	\$229,464	\$245,129	\$202,658	\$193,438
415	544	707	580	663
55	56	63	59	62
13,510	12,192	13,356	11,138	11,717
40	55	250	791	562
542	393	565	584	574
1	0	0	5	8
1.420	1.570	1.810	1.940	1.890
4,817	4,798	4,798	4,809	4,809
1.373	1.375	0.847	1.541	1.540
8,382	8,269	8,174	8,100	8,037

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<u>General Government - Legislative and Executive</u>					
Commissioners					
Courthouse - (square feet)	7,782	7,782	7,782	7,782	7,782
Commissioners Pinkerton Road - (square feet)	0	0	0	0	0
Underwood Building - (square feet)	10,924	10,924	10,924	10,924	10,924
Auditor					
Courthouse - (square feet)	10,068	10,068	10,068	10,068	10,068
Recorder					
Courthouse - (square feet)	3,215	3,215	3,215	3,215	3,215
Treasurer					
Courthouse - (square feet)	3,352	3,352	3,352	3,352	3,352
Maintenance					
Courthouse - (square feet)	5,986	5,986	5,986	5,986	5,986
Fleet Garage - (square feet)	2,600	2,600	2,600	2,600	2,600
Prosecutor					
Law Administration Building - (square feet)	13,450	13,450	13,450	13,450	13,450
Building Department					
Records and Courts Facility - (square feet)	4,152	4,152	4,152	4,152	4,152
Information Services					
Records and Courts Facility - (square feet)	464	464	464	464	464
Records Commission					
Records and Courts Facility - (square feet)	11,338	11,338	11,338	11,338	11,338
Title Office					
Records and Courts Facility - (square feet)	4,008	4,008	4,008	4,008	4,008
Board of Elections					
County Agencies Building - (square feet)	0	0	0	0	0
Elections Building - 627 Market Street (square feet)	21,433	21,433	21,433	21,433	21,433
<u>General Government - Judicial</u>					
Clerk of Courts					
Courthouse - (square feet)	5,509	5,509	5,509	5,509	5,509
Common Pleas Court					
Courthouse - (square feet)	17,160	17,160	17,160	17,160	17,160
Probate Court					
Courthouse - (square feet)	4,523	4,523	4,523	4,523	4,523
County Court					
Law Administration Building (square feet)	6,735	6,735	6,735	6,735	6,735
Domestic Relations Court					
Records and Courts Facility - (square feet)	15,747	15,747	15,747	15,747	15,747
Municipal Court					
Records and Courts Facility - (square feet)	5,726	5,726	5,726	5,726	5,726
Juvenile Court					
Juvenile Detention Center - (square feet)	16,441	16,441	16,441	16,441	16,441

Source: Muskingum County Departments

2016	2015	2014	2013	2012
7,782	7,782	7,782	7,782	7,782
0	50,500	50,500	50,500	50,500
10,924	10,924	10,924	10,924	10,924
10,068	10,068	10,068	10,068	10,068
3,215	3,215	3,215	3,215	3,215
3,352	3,352	3,352	3,352	3,352
5,986	5,986	5,986	5,986	5,986
2,600	2,600	2,600	2,600	2,600
13,450	13,450	13,450	13,450	13,450
4,152	4,152	4,152	4,152	4,152
464	464	464	464	464
11,338	11,338	11,338	11,338	11,338
4,008	4,008	4,008	4,008	4,008
3,880	3,880	3,880	3,880	3,880
0	0	0	0	0
5,509	5,509	5,509	5,509	5,509
17,160	17,160	17,160	17,160	17,160
4,523	4,523	4,523	4,523	4,523
6,735	6,735	6,735	6,735	6,735
15,747	15,747	15,747	15,747	15,747
5,726	5,726	5,726	5,726	5,726
16,441	16,441	16,441	16,441	16,441

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<u>Public Safety</u>					
Sheriff					
Courthouse - (square feet)	133	133	133	133	133
Jail - (square feet)	44,601	44,601	44,601	44,601	44,601
Records and Courts Facility - (square feet)	129	129	129	129	129
County Agencies Building - (square feet)	1,704	1,704	1,704	1,704	1,704
Child Support Enforcement Agency - (square feet)	15,896	15,896	15,896	15,896	15,896
Juvenile Detention Center - (square feet)	35,209	35,209	35,209	35,209	35,209
Work Release Facility - (square feet)	10,800	10,800	10,800	10,800	10,800
Garages - (square feet)	9,584	9,584	9,584	9,584	9,584
Disaster Services					
Administrative Office - (square feet)	2,440	2,440	2,440	2,440	2,440
<u>Public Works</u>					
Litter					
Pole Barns and Warehouse (square feet)	14,650	14,650	14,650	14,650	14,650
Engineer					
Courthouse - (square feet)	1,124	1,124	1,124	1,124	1,124
Highway Department - (square feet)	4,180	4,180	4,180	4,180	4,180
Outposts - (square feet)	5,870	5,870	5,870	5,870	5,870
Administrative Office - (square feet)	2,800	2,800	2,800	2,800	2,800
Highway Garages - (square feet)	20,894	20,894	20,894	20,894	20,894
Bridge Department Garage - (square feet)	3,840	3,840	3,840	3,840	3,840
County Road Miles	526	526	526	526	529
Township Road Miles	712	711	711	711	711
State Route Miles	271	271	271	271	271
<u>Human Services</u>					
Developmental Disabilities					
Starlight Industries - (square feet)	12,000	12,000	12,000	12,000	12,000
Starlight Industries Workshop - (square feet)	15,960	15,960	15,960	15,960	15,960
Starlight School - (square feet)	31,450	31,450	31,450	31,450	31,450
Starlight Administration Offices - (square feet)	9,444	9,444	9,444	9,444	9,444
Starlight Bus Garage - (square feet)	5,400	5,400	5,400	5,400	5,400
Children Services					
County Agencies Building - (square feet)	18,301	18,301	18,301	18,301	18,301
Avondale Youth Center - (square feet)	29,928	29,928	29,928	29,928	29,928
Child Support Enforcement Agency					
CSEA Administrative Offices - (square feet)	15,896	15,896	15,896	15,896	15,896
Senior Citizens					
Senior Center (square feet)	22,844	22,844	22,844	22,844	22,844
Youth Services					
Juvenile Detention Center - (square feet)	1,997	1,997	1,997	1,997	1,997
Public Assistance					
Job and Family Services Administrative Offices - (square feet)	22,566	22,566	22,566	22,566	22,566
Welfare Administrative Offices - (square feet)	4,720	4,720	4,720	4,720	4,720
<u>Health</u>					
Dog and Kennel					
Dog Pound - (square feet)	2,670	2,670	2,670	2,670	2,670
<u>Enterprise Funds</u>					
Sewer Department					
Sanitary Engineer Office - (square feet)	6,624	6,624	6,624	6,624	6,624
Sewer Storage Buildings (square feet)	6,400	6,400	6,400	6,400	6,400
Sewer Lines Laid - (in feet)	6,359	6,433	5,070	5,779	3,850
Water Department					
Water Department Office - (square feet)	14,240	2,240	2,240	2,240	2,240
Water Lines Laid - (in feet)	25,160	106,500	48,500	162,500	44,293

Source: Muskingum County Departments

2016	2015	2014	2013	2012
133	133	133	133	133
44,601	44,601	44,601	44,601	44,601
129	129	129	129	129
1,704	1,704	1,704	1,704	1,704
15,896	15,896	15,896	15,896	15,896
35,209	35,209	35,930	35,930	35,930
10,800	10,800	10,800	10,800	10,800
9,584	9,584	9,584	9,584	11,984
2,440	2,440	2,440	2,440	2,440
14,650	14,650	14,650	14,650	14,650
1,124	1,124	1,124	1,124	1,124
4,180	4,180	4,180	4,180	4,180
5,870	5,870	5,870	5,870	5,870
2,800	2,800	2,800	2,800	2,800
20,894	20,894	20,894	20,894	20,894
3,840	3,840	3,840	3,840	3,840
529	527	527	528	527
709	709	708	708	707
271	271	271	271	271
12,000	12,000	12,000	12,000	12,000
15,960	15,960	15,960	15,960	15,960
31,450	31,450	31,450	31,450	31,450
9,444	9,444	9,444	9,444	9,444
5,400	5,400	5,400	5,400	5,400
18,301	18,301	18,301	18,301	18,301
29,928	29,928	29,928	29,928	29,928
15,896	15,896	15,896	15,896	15,896
22,844	22,844	0	0	0
1,997	1,997	1,997	1,997	1,997
22,566	22,556	22,566	22,566	22,566
4,720	4,720	4,720	4,720	4,720
2,670	2,670	2,670	2,670	2,670
6,624	6,624	6,624	6,624	6,624
6,400	6,400	2,400	2,400	0
10,540	10,550	5,100	2,000	0
2,240	2,240	2,240	2,240	2,240
13,300	8,600	54,330	25,000	49,852

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OHIO AUDITOR OF STATE KEITH FABER



MUSKINGUM COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 9/27/2022

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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